



What is Council Tax?

Council Tax is a tax local authorities charge to raise money to pay for their services.

Almost every household has to pay Council Tax, whether your home is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether you own or rent it.

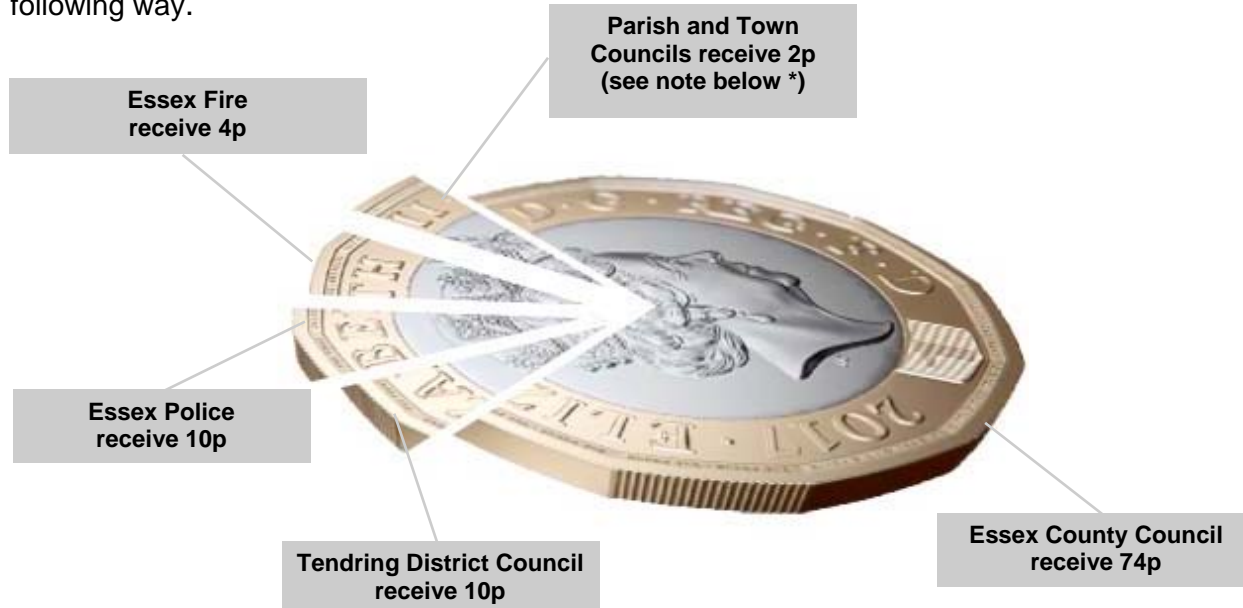
Each property is put into one of eight bands, depending on how much it was worth on 1 April 1991.

Your Council Tax bill shows the band your home is in.

We (Tendring District Council) collect your Council Tax and put it into a separate fund called the collection fund. We share this fund with Essex County Council, Essex Police, Essex Fire and the Parish and Town Councils.

Valuation band	Value of property on 1 April 1991
Band A	£40,000 or less
Band B	£40,001 to £52,000
Band C	£52,001 to £68,000
Band D	£68,001 to £88,000
Band E	£88,001 to £120,000
Band F	£120,001 to £160,000
Band G	£160,001 to £320,000
Band H	More than £320,000

This year we need to collect £78 million in Council Tax. Every £1 of Council Tax is shared in the following way.



- Essex County Council use Council Tax to pay for services such as social services, highways and libraries.
- We use Council Tax to help pay for services such as collecting rubbish, planning, leisure services and improving facilities for our community.

* These are averages across all the Parish and Town Councils.

Who has to pay Council Tax?

Council Tax is charged for every domestic dwelling in the country.

In most cases the person (or people) aged 18 or over nearest the top of the following list will be responsible for paying Council Tax:

- Owner-occupiers
- Leaseholders
- Tenants
- People who have a licence to occupy
- Residents with no legal interest in the property
- People who own the property but don't live in it.

People such as joint tenants and couples are jointly and severally liable for all the Council Tax for their dwelling.

Adult Social Care

In relation to the year beginning in 2017 and any subsequent year.

The Secretary of State for Communities and Local Government has made an offer to adult social care authorities. ("Adult social care authorities" are local authorities which have functions under Part 1 of the Care Act 2014, namely county councils in England, district councils for an area in England, district councils for an area in England for which there is no county council, London borough councils, the Common Council of the City of London and the Council of the Isles of Scilly.)

The offer is the option of an adult social care authority being able to charge an additional "precept" on its council tax for financial years from the financial year beginning in 2016 without holding a referendum, to assist the authority in meeting expenditure on adult social care. Subject to the annual approval of the House of Commons, the Secretary of State intends to offer the option of charging this "precept" at an appropriate level in each financial year up to and including the financial year 2019-20.

How to pay

Information on various payment methods and your options for instalment plans is available on the back of your bill and on our website.

www.tendringdc.gov.uk/council-tax/pay

People with Disabilities

The Disabled Band Reduction scheme makes sure disabled people don't pay more Council Tax if they need a bigger property, or have adapted their home because of their disability.

You may qualify if your property has

- A room which is mainly used by a disabled resident and is essential, or of major importance to their welfare; or
- An extra bathroom or extra kitchen which is necessary to meet the needs of the disabled resident; or
- Enough floor space to use a wheelchair. The disabled resident must need to use their wheelchair indoors.

Empty Properties/Second Homes

There is usually a full charge for unoccupied properties, whether they are furnished or unfurnished. Some unoccupied properties can receive an exemption. Details about exemptions can be found later in this leaflet.

If Your Circumstances Change

If you claim a Council Tax discount, exemption or Local Council Tax Support, you must inform us immediately about any change in your circumstances which may affect your entitlement.

A £70 penalty notice will be issued to anyone who either fails to inform the Council within 21 days of any relevant change in circumstances or provides false information to obtain any Council Tax discount or exemption.

Discounts

A full Council Tax bill is based on at least two adults living in your home. You will get 25% off the bill for your main home if you live alone, or are the only person living in the property who is counted for Council Tax purposes.

These people are not counted for Council Tax:

- Children under 18
- People on some apprentice schemes
- 18 and 19 year olds in full-time education
- Full-time college and university students
- Young people under 25 who get funding from the Skills Funding Agency or Young Peoples Learning Agency
- Student nurses
- Foreign language assistants registered with the British Council
- People with a severe mental disability
- Live-in carers who look after someone who isn't their partner, spouse or child
- Diplomats
- Members of International Headquarters and Defence Organisations
- Members of religious communities
- People in prison or detained under the Mental Health Act.

Repairs or Alterations

A property may receive a 100% discount for up to 12 months if it requires or is undergoing structural alterations.

In case of repairs, a further 6 month discount can be granted after the works are completed, as long as the total duration of both discounts does not exceed 12 months and the property remains unfurnished and unoccupied.

Further details are available on our website:

www.tendringdc.gov.uk/council-tax/discounts

Reductions for Annexes

A 50% reduction in Council Tax applies for people living in annexes provided they are related to the person liable to pay Council Tax on the main dwelling.

The reduction also applies for people living in dwellings with annexes which are unoccupied provided they are using the annexe as part of their main residence.

Exemptions for Unoccupied Properties

- B. Unoccupied dwellings owned by charities - up to 6 months only
- D. Unoccupied because the taxpayer is in prison or detained under The Mental Health Act
- E. Unoccupied because the taxpayer has moved to a care home or hospital
- F. Unoccupied when the owner has died and the property has to be sold to clear the debts of the estate or the deceased did not leave a will. The exemption can only apply for up to 6 months after probate or letters of administration have been granted
- G. Occupation is prohibited by law
- H. Empty dwelling being held for a Minister of Religion
- I. Unoccupied by a person receiving care
- J. Unoccupied by a person providing care elsewhere
- K. Unoccupied by students
- L. Repossessed properties
- Q. Property left empty by a bankrupt
- R. Unoccupied caravan pitches and boat moorings
- T. Is part of a property that also includes another home and cannot be let separately due to planning restrictions.

Exemptions for Occupied Properties

- M. College/university halls of residence
- N. Property solely occupied by full time students
- O. Armed forces accommodation
- P. Visiting forces accommodation
- S. All occupants are aged under 18
- U. Property occupied solely by those who are severely mentally impaired
- V. Diplomats property
- W. Annex occupied by a dependant relative.

Local Council Tax Support (LCTS)

Local Council Tax Support is a reduction of your council tax bill based on:

- Your income
- The size of your family
- Other adults living with you
- The amount of Council Tax you have to pay

In general, the lower your income the more the bill can be reduced by Local Council Tax Support. Everyone of working age will have to pay at least 20% of their bill.

Other adults (non-dependants) who live with you may be expected to help you pay the Council tax. This means you may get less help from Local Council Tax Support.

The rules for Local Council Tax Support are different depending on whether you are:

- Working age
- Pension age

For more information about Local Council Tax Support, and to find out whether you are eligible please visit www.tendringdc.gov.uk

Tendring District Council is dedicated to tackling any form of Fraud.

WARNING — FRAUD

You will have to pay back any overpayment in all circumstances. If the Council feels a serious offence has been committed in relation to Local Council Tax Support you can be interviewed under caution. This could result in the Council prosecuting you or you being offered a caution or an Administrative Penalty (fined up to 50% of the original total overpayment).

Fraud

Not Every Person is Honest

Do you know of anyone who is currently trying to abuse the system by falsely claiming a Council Tax discount (including Local Council Tax Support) or an exemption?

Funding has been cut for the Council, but help us to prevent further cuts to **your** Council services by stopping those individuals who are not fully paying their way.

If you do have any suspicions you can anonymously contact us by

Telephone on 0800 1697 004 or
E-mail fraud.hotline@tendringdc.gov.uk or
complete an online referral by visiting the Council's website on <https://www.tendringdc.gov.uk/benefits/fraud>

All the information you provide us with will be treated in the strictest confidence, and can be anonymous.



**HELP US STAMP OUT
COUNCIL TAX
DISCOUNT FRAUD
AND
EXEMPTION
ABUSE**

How do I appeal?

Valuation appeals

If you think your home should be in a different valuation band, please contact the **Valuation Office Agency** (not us).

They can be contacted online at www.gov.uk/contact-voa or by telephone 03000501501. They will tell you your rights and how to appeal, if you are entitled to do so.

Other appeals

You can appeal to us if:

- you feel the property should be exempt from Council Tax
- you believe we have made a mistake working out your bill
- we have not given you a discount, or
- we have not reduced your bill because you or someone you live with has a disability.

If you think the decision is wrong you can:

1. Make an appeal in writing to Tendring District Council telling us why you think the decision is wrong. Making an appeal does not allow you to withhold payment of Council Tax.

2. If the Council cannot resolve your appeal or you do not get a reply within 2 months you may appeal to the Valuation Tribunal. You must do this within 2 months of the date of when the Council notified you of its decision or, if you have received no reply from us, within four months from the date of your initial appeal. You will need to fill in an appeal form. You can do this online at www.valuationtribunal.gov.uk.

If you appeal, you must continue to pay your Council Tax until your appeal is decided. If your appeal succeeds, we will give you back any Council Tax you have overpaid.

Privacy Notice

Privacy Notice - Tendring District Council is required by law to protect the public funds it administers. In order to meet this requirement, this will include sharing information internally and externally to prevent and detect fraud, improve the way it delivers services and for the purpose of performing its statutory obligations and enforcement duties. All personal information will be processed in accordance with current data protection legislation

Is your bill correct?

Please tell us about any changes in your circumstances, or if your billing details are wrong.

DO NOT IGNORE YOUR BILL - If you do not pay it and do not agree any other arrangement, we may take action against you which could increase the amount you have to pay.

Penalties

A £70 penalty notice will be issued to anyone who fails to inform the Council within 21 days of any relevant change of circumstances which affects entitlement to a discount, (including Local Council Tax Support) or exemption, or fails to reply to a request for information in relation to an entitlement to a discount (including Local Council Tax Support), or provides false information to obtain any Council Tax discount or exemption.

How we work out your Council Tax

The table shows how much we plan to spend on each of our main services.

We collect some of this money through Council Tax, but we have two other main sources of income: Revenue Support Grant and Business Rates.

The Government pays the Revenue Support Grant out of the taxes it collects.

We collect Business Rates and split them with the Government. 50% will go to the Government and the remaining 50% will be split as 40% for Tendring, 9% for Essex County Council and 1% for Essex Fire.

	Last Year (2017/18) £000	This Year (2018/19) £000	
General Council Costs	3,829	3,732	
Coastal Protection	1,026	2,767	
Collecting Local Taxes & Paying Council Tax Benefit	1,982	1,953	
Community Safety	242	276	
Environmental Health	4,201	4,512	
Highways, Roads & Transport	962	958	
Housing	71,796	73,969	
Leisure & Tourism	8,188	7,846	
Planning, Community Partnership & Renewal	4,889	4,942	
Refuse Collection & Recycling	3,345	3,362	
Other Services	3,818	(2,888)	
Gross Expenditure	104,278	101,429	
Parish/Town Council Precepts	1,600	1,698	
Less Income From:			
Grants & Contributions	(62,204)	(64,305)	
Rents/fees/charges/interest	(23,691)	(24,004)	
Net Expenditure	19,983	14,818	
Transfer from/to Reserves	(4,687)	782	
Parish/Town Council Precepts	(1,600)	(1,698)	
	13,696	13,902	
Revenue Support Grant and Business Rates	(6,249)	(5,648)	
Income from Collection Fund	(218)	(652)	
Council Tax Requirement *	7,229	7,602	
Average Council Tax for a property in band D* in Tendring District Council and the percentage change comparing last year and this year.	£157.64	£162.64	3.2%
* Excluding parish and town councils			

Facing cost changes

The table below shows why our spending has changed. Government policies and the state of the national economy affect our spending in general, and also affect some particular services.

	£000
Money needed for 2017/18	13,696
Changes in spending on services	(2,849)
Changes in grants, fees and other charges	(2,414)
Changes to how we use savings and reserves	5,469
The amount we need to raise in 2018/19	13,902

How much do you have to pay?

We work out how much Council Tax we must collect by adding together the money each of the authorities need. The amount for Tendring District Council is split between General and Special Expenses. General Expenses are applied across the whole district and Special Expenses vary from area to area.

We work out how much Council Tax the properties in each valuation band should pay in line with the amount homes in band D will pay.

So, if your home is in band D, your Council Tax for this year will be £1,613.34 plus an amount you have to pay to your local Parish/Town Council for their precept and to Tendring District Council for Special Expenses (if applicable). The table below shows the Council Tax for a property in band D.

	Amount Needed £000	Council Tax for each property in Band D £
Tendring District Council - General Expenses	7,114	152.19
Essex County Council	57,104	1,221.75
Essex Fire	3,290	70.38
Essex Police	7,900	169.02
Total (excluding Parish/Town Councils and Special Expenses)	75,408	1,613.34

Council Tax amounts for each area in the district

This chart shows how much Council Tax you have to pay, depending on where you live and which valuation band your home is in.

	A £	B £	C £	D £	E £	F £	G £	H £
Unparished Area:								
Clacton	1,087.57	1,268.83	1,450.09	1,631.35	1,993.87	2,356.39	2,718.92	3,262.70
Parishes of:								
Alresford	1,144.05	1,334.73	1,525.40	1,716.08	2,097.43	2,478.78	2,860.13	3,432.16
Ardleigh	1,102.05	1,285.73	1,469.40	1,653.08	2,020.43	2,387.78	2,755.13	3,306.16
Beaumont-cum-Moze	1,096.47	1,279.21	1,461.96	1,644.70	2,010.19	2,375.68	2,741.17	3,289.40
Great Bentley	1,142.23	1,332.60	1,522.97	1,713.34	2,094.08	2,474.82	2,855.57	3,426.68
Little Bentley	1,094.32	1,276.71	1,459.09	1,641.48	2,006.25	2,371.03	2,735.80	3,282.96
Bradfield	1,162.61	1,356.38	1,550.15	1,743.92	2,131.46	2,519.00	2,906.53	3,487.84
Brightlingsea	1,115.17	1,301.03	1,486.89	1,672.75	2,044.47	2,416.19	2,787.92	3,345.50
Great Bromley	1,113.80	1,299.43	1,485.07	1,670.70	2,041.97	2,413.23	2,784.50	3,341.40
Little Bromley	1,086.96	1,268.12	1,449.28	1,630.44	1,992.76	2,355.08	2,717.40	3,260.88
Little Clacton	1,126.87	1,314.69	1,502.50	1,690.31	2,065.93	2,441.56	2,817.18	3,380.62
Elmstead	1,108.31	1,293.03	1,477.75	1,662.47	2,031.91	2,401.35	2,770.78	3,324.94
Frating	1,103.78	1,287.74	1,471.71	1,655.67	2,023.60	2,391.52	2,759.45	3,311.34
Frinton and Walton	1,123.11	1,310.29	1,497.48	1,684.66	2,059.03	2,433.40	2,807.77	3,369.32
Harwich	1,107.56	1,292.15	1,476.75	1,661.34	2,030.53	2,399.71	2,768.90	3,322.68
Lawford	1,112.58	1,298.01	1,483.44	1,668.87	2,039.73	2,410.59	2,781.45	3,337.74
Manningtree	1,097.57	1,280.50	1,463.43	1,646.36	2,012.22	2,378.08	2,743.93	3,292.72
Mistley	1,114.91	1,300.72	1,486.54	1,672.36	2,044.00	2,415.63	2,787.27	3,344.72
Great Oakley	1,110.84	1,295.98	1,481.12	1,666.26	2,036.54	2,406.82	2,777.10	3,332.52
Little Oakley	1,104.37	1,288.43	1,472.49	1,656.55	2,024.67	2,392.79	2,760.92	3,313.10
Ramsey and Parkeston	1,137.63	1,327.24	1,516.84	1,706.45	2,085.66	2,464.87	2,844.08	3,412.90
St Osyth	1,120.00	1,306.67	1,493.33	1,680.00	2,053.33	2,426.67	2,800.00	3,360.00
Tendring	1,104.45	1,288.52	1,472.60	1,656.67	2,024.82	2,392.97	2,761.12	3,313.34
Thorpe-le-Soken	1,113.52	1,299.11	1,484.69	1,670.28	2,041.45	2,412.63	2,783.80	3,340.56
Thorrington	1,103.53	1,287.45	1,471.37	1,655.29	2,023.13	2,390.97	2,758.82	3,310.58
Weeley	1,116.65	1,302.75	1,488.86	1,674.97	2,047.19	2,419.40	2,791.62	3,349.94
Wix	1,124.22	1,311.59	1,498.96	1,686.33	2,061.07	2,435.81	2,810.55	3,372.66
Wrabness	1,094.29	1,276.68	1,459.06	1,641.44	2,006.20	2,370.97	2,735.73	3,282.88

Parish and Town Council spending and special expenses

Parish/Town Council precepts: These are the extra amounts of money that these councils need to pay for things like footpaths and community centres. The Council pays the precepts requested to the Parish and Town Councils and recovers the cost by collecting an extra amount in the area. These are shown in the table below.

Special expenses: The cost of the Council's services throughout the whole district is spread across all Council Tax payers. However, some specific functions are also carried out by Parish/Town Councils in their own areas. These functions include maintaining recreation grounds, open spaces and children's play areas. The Council calculates how much it spends in each area on those functions, reduces the general Council Tax by this amount and then charges it directly to the area where the service has been provided.

For more information about the Council's spending, please contact the Accountancy Section on 01255 686534.

The table below shows Parish and Town Councils that spend more than £140,000 per annum.

	Last Year (2017/18)	This Year (2018/19)
	£000	£000
Frinton and Walton Town Council		
Recreation and Tourism	97	92
Police Community Support Officers	235	240
Other Services	89	93
Establishment	135	134
Less Income	(139)	(121)
Total	417	438
Harwich Town Council		
Recreation and Tourism	63	66
Economic Development	19	18
Establishment	131	134
Contribution from Reserve Fund	(3)	10
Less Income	(36)	(42)
Total	174	186
Brightlingsea Town Council		
Recreation and Tourism	224	232
Waterside Activities	7	7
Special Projects	7	6
Improvements	20	11
Establishment	72	96
Less Income	(175)	(186)
Total	155	166

Parish and Town Council spending and special expenses

	Amount each parish needs to raise in 2017/18 £	Amount each parish needs to raise in 2018/19 £	Parish part of the Council Tax for a Band D property 2018/19 £	Special Expenses at Band D 2018/19 £
Clacton (Unparished)				18.01
Parishes of:				
Alresford	72,406	74,551	102.74	
Ardleigh	31,975	34,182	39.74	
Beaumont-cum-Moze	3,690	3,929	31.36	
Great Bentley	74,439	83,420	100.00	
Little Bentley	1,465	2,977	28.14	
Bradfield	57,078	60,341	130.58	
Brightlingsea	155,239	166,104	59.41	
Great Bromley	22,344	21,574	57.36	
Little Bromley	1,741	1,662	17.10	
Little Clacton	69,277	74,657	76.97	
Elmstead	29,795	31,332	49.13	
Frating	8,667	8,784	42.33	
Frinton and Walton	417,363	437,690	56.65	14.67
Harwich	173,755	185,981	34.41	13.59
Lawford	66,147	77,638	52.56	2.97
Manningtree	15,783	16,313	49.31	(16.29)
Mistley	56,290	57,589	59.02	
Great Oakley	18,713	19,078	52.92	
Little Oakley	15,157	15,772	43.21	
Ramsey and Parkeston	63,056	64,589	93.11	
St Osyth	110,695	119,293	66.66	
Tendring	10,768	11,349	43.33	
Thorpe-le-Soken	40,746	41,554	56.94	
Thorrington	19,178	20,466	41.95	
Weeley	38,694	40,527	61.63	
Wix	19,817	20,655	72.99	
Wrabness	5,455	5,575	28.10	
TOTAL	1,599,733	1,697,582		