

Council Tax Explanatory Notes 2024/2025

Information about your Council Tax bill, discounts, exemptions and payment methods can be found in these explanatory notes, on your bill and on our website at www.kingston.gov.uk

Financial Information

The way that we calculate the amount of Council Tax that you pay, how your money is spent, how Borough Services are funded, the Greater London Authority and information from other statutory organisations can be found on our website at www.kingston.gov.uk. For adult social care authorities, council tax demand notices show two percentage changes: one for the part of the overall charge attributable to the adult social care precept, and one for the part attributable to general expenditure.

Payment of Council Tax

Bills that are issued at the beginning of the financial year (April or May) usually have ten monthly instalments, each due on 1st of the month. The details of how much to pay will be shown on the bill. Please ensure your payment is received by us on the date that it is due to avoid Reminder Notices being issued to you and possible action being taken to recover the amount outstanding.

If you move or if there are changes to your account during the year, the number of instalments may be reduced. New bills received between January and March will have only one instalment. You can make a request to pay your Council Tax in twelve monthly instalments rather than ten. To arrange this you must contact us and until the new instalments are confirmed your original instalment amounts will still be payable. Please ensure that your application is made by 15 April 2024.

Making Payments

It is your responsibility to ensure the payment reaches us in time:

- You should allow four working days for the Council to receive payment.
- You must correctly quote your Council Tax account number when making a payment.
- If your bank or card supplier declines payment, we will not be able to tell you why the payment has been refused. Please check your account to ensure the payment has been deducted. If your bank refuses the payment you will need to pay by another method.
- Please keep any receipts you receive as proof of the payment.
- You can pay by debit or credit card using Mastercard, Visa, Visa Debit or Maestro.
- For making payments directly through your bank account; our bank account number is 14717168 and sort code is 30-80-12. Please quote your Council Tax account number as a reference.

Instalment and Payment Information

Reminders are sent because you have not kept to the instalment plan on your Demand Notice. Payments should reach your account by the due date. You will not receive a Reminder Notice in respect of each late instalment. After an instalment has been missed or is late a First Reminder Notice will be sent. You must comply with the details of this notice otherwise the full amount outstanding will become due. If you comply with this notice you will be able to bring your instalments up to date but you must pay subsequent instalments on time. If any further instalments are missed or are late, you may receive a Second Reminder or a Final Notice. The maximum number of notices that can be issued in any one year is two. Non compliance with a Reminder Notice or a Final Notice will result in a Summons being issued and court costs of up to £121.00 will be added to the account.

Discounts and Exemptions

From 1 April 2015 following changes to the law from 1 April 2013 there is no longer an exemption for properties that are unoccupied and substantially unfurnished, unoccupied, a second home or undergoing structural alteration or major repair works.

From 1 April 2024 Long term empty properties that are or will become empty for over one year attract a premium equivalent to 100% additional charge, in accordance with the Levelling-up and Regeneration Act 2023.

From 1 April 2020 Long term empty properties that are or will become empty for over five years attract a premium equivalent to 200% additional charge.

From 1 April 2021 Long term empty properties that are or will become empty for over ten years attract a premium equivalent to 300% additional charge (details are on our website).

A full list of discounts and exemptions can be found on our website www.kingston.gov.uk

Council Tax Reduction Scheme

If you are in receipt of a low income, whether this is earned or state benefits, you may be entitled to help with your Council Tax payments. To apply for help please complete the on line application form at: www.kingston.gov.uk.

Making an application for Council Tax Reduction will not allow you to withhold or delay payments – these must be made as advised on the most recent Demand Notice issued to you.

Appeals and Complaints

If you think that we have made an incorrect decision about your liability, a discount, including the assessment of any Council Tax Reduction, an exemption, premium or a penalty, you can appeal. You should contact us first with the reasons you think it is wrong together with any evidence for your appeal. If you still disagree with the Council's decision or if no action is taken within two months, you can appeal to the Valuation Tribunal. Further details can be obtained from the Council Tax Team. Your Council Tax payments should be maintained whilst any appeal is being made. If your appeal is successful a refund of any overpayments will be made. Our complaints procedure can be found at www.kingston.gov.uk. Alternatively, contact our Council Tax Team who will aim to resolve any complaint for you.

Important if you are not liable to pay

You have been sent a Demand Notice as we consider that you are liable to pay Council Tax. This Demand Notice is a request under Part 2 Section 3 of the Council Tax (Administration & Enforcement) Regulations 1992 that you shall supply information to Kingston's Council Tax Office if you are not the liable person and identify the person who is liable. You must supply this information within 21 days of this notice being served. If you do not notify us within 21 days we may only be able to make the change from the date you notify us and you may incur a penalty.

Council Tax Bands

Every household in the borough is sent a Council Tax Demand Notice and the amount that is payable depends upon the property valuation band your property falls in. The Valuation process is not carried out by the Council but by the Listing Officer at the Valuation Office Agency which is part of the HMRC. They have placed each dwelling in one of eight bands, based on its open market value at 1 April 1991, and each band will determine the amount of Council Tax you will be required to pay each year. Your Council Tax bill states which band applies to your dwelling.

Band A: up to £40,000

Band B: from £40,001 to £52,000

Band C: from £52,001 to £68,000

Band D: from £68,001 to £88,000

Band E: from £88,001 to £120,000

Band F: from £120,001 to £160,000

Band G: from £160,001 to £320,000

Band H: over £320,000

The cost of the upkeep of Wimbledon and Putney Commons (W&PCC) is met by a Special Levy which is payable by those living within three-quarters of a mile of the Commons. For more information and how you can appeal please go to the Valuation Office Agency Website at www.voa.gov.uk or telephone 03000 501501.

Setting the Council Tax - Property Bands (A to H)

Band	2023/2024 (£)	Change (£)	2024/2025 (£)	2024/2025 (inc W&PCC) (£)
A	1,497.81	85.07	1,582.88	1,608.98
B	1,747.44	99.25	1,846.69	1,877.14
C	1,997.08	113.42	2,110.50	2,145.30
D	2,246.71	127.61	2,374.32	2,413.47
E	2,745.97	155.98	2,901.95	2,949.80
F	3,245.24	184.33	3,429.57	3,486.12
G	3,744.52	212.68	3,957.20	4,022.45
H	4,493.42	255.22	4,748.64	4,826.94

Tax Setting – Royal Borough of Kingston and Greater London Authority (analysis)

Band	Royal Borough of Kingston (excl W&PCC) (£)	Adult Social Care Precept (£)	Greater London Authority (£)	Total (£)
A	1,090.94	177.67	314.27	1,582.88
B	1,272.76	207.29	366.64	1,846.69
C	1,454.59	236.89	419.02	2,110.50
D	1,636.41	266.51	471.40	2,374.32
E	2,000.06	325.73	576.16	2,901.95
F	2,363.70	384.96	680.91	3,429.57
G	2,727.35	444.18	785.67	3,957.20
H	3,272.82	533.02	942.80	4,748.64