

Council Tax Additional Information

Council Tax Valuation Bands

Council Tax is a property tax with a personal element. Most domestic property, owned or rented, has a Council Tax band, and will be allocated one of eight bands (A to H) according to its market value on 1st April 1991.

Your bill states which band will apply to your home. For further information on how your Council Tax band has been assessed please visit:

www.gov.uk/guidance/understand-how-council-tax-bands-are-assessed.

The Valuation Office Agency are responsible for setting the bands for Council Tax properties. If you think that your Council Tax band is incorrect, please contact the Valuation Office Agency at:

Manchester Valuation Office, Portland Tower,
Portland Street, Manchester, M1 3LD
or visit www.gov.uk/challenge-council-tax-band

Are you paying too much?

You may not have to pay if only the following people occupy your property:

- Full time students
- Care Leavers up to the age of 25
- People under the age of 18
- People who have a severe mental impairment and would otherwise be liable to pay Council Tax

You may not have to pay for a limited time if your property is not occupied because it is:

- Newly built and not yet occupied (no charge for 1 month)
- Substantially unfurnished (no charge for 1 month)
- Owned by a charity (exempt for 6 months)

You may not have to pay for any of the following types of properties even if they are occupied:

- Armed Forces' accommodation
- Visiting Forces' accommodation
- A self-contained annexe
- Occupied by someone who has diplomatic, commonwealth or consular privilege or immunity

You may not have to pay for your property whilst it is:

- Left empty by the owner or tenant, who was the last occupier, and who has moved to receive or provide personal care in either a hospital or home elsewhere
- Repossessed by a mortgage company.
- Empty because occupation is forbidden by law
- Waiting to be occupied by a minister of religion
- The responsibility of a bankrupt's trustee
- Left empty by a student owner who lived in it immediately before leaving to study elsewhere

- An empty caravan pitch or houseboat mooring
- Unoccupied because the last occupier, who was also the owner, had died and probate or letters of administration have not yet been granted (and for 6 months after)

Ways to pay less Council Tax

The full Council Tax Bill assumes that there are 2 or more adults living in a property. If you are the only adult living in your property your bill can be reduced by 25%. We can also consider discounts for other reasons as well.

When we work out if you are entitled to a discount, we don't count these people:

- Children Under 18
- People over 18 that still qualify for Child Benefit
- 18 or 19 year olds who leave school after 30 April are not counted until 1 November of the same year
- People with a severe mental impairment.
- Apprentices
- Youth Training Trainees
- Care Worker
- Carers
- People in residential care homes, nursing homes and hostels that provide a high level of care
- Resident hospital patients.
- Student Nurses
- Prisoners in detention (unless for non-payment of fines or Council Tax)
- Students in full time education
- Diplomats and members of international organisations with headquarters in the UK (and their non-British spouses)
- Members of religious communities such as monks or nuns

Certain qualifying conditions apply.

People with disabilities

If you or a person that lives with you has a disability, you may qualify for a reduction.

Your home will need to have an extra bathroom, kitchen or other room that is used mainly to help with the person's disability. You may also qualify if the disabled person uses a wheelchair in the home.

Discretionary discounts

The Council have additional discretionary powers to reduce your Council Tax liability where national discounts and exemptions cannot be applied, for instance, in extreme cases of hardship.

Family annexe

If your property has an annexe which has a separate Council Tax band and is occupied by a relative, they may be entitled to a reduction on their Council Tax.

Council Tax for empty dwellings

Empty and unfurnished properties are entitled to a discount for the 1st six months but attract a premium charge if they remain empty and unfurnished for over one year. The applicable discounts and premiums are shown below;

Empty & Unfurnished	Overall Charge	Comments
1 month	0%	100% discount for up to 1 month
2 months up to 6 months	75%	25% discount for a maximum of 5 months
Over 6 months but less than 1 year	100%	No discount available
More than 1 year but less than 5 years	200%	100% premium charged
More than 5 years but less than 10 years	300%	200% premium charged
More than 10 years	400%	300% premium charged

Premiums apply to the property therefore a change in ownership will not affect the premium. Periods of occupation for less than 6 weeks will be disregarded when determining an empty period.

Second Home Premium

From 1 April 2025, dwellings that are unoccupied and furnished attract a Second Home Premium of 100%. The premium is charged from the date the property is empty.

Exceptions from premium charges

Certain classes of empty properties are exempted from premium charges. Details of the available exceptions and how to apply can be found by visiting: www.wigan.gov.uk/Counciltax

A property in need of, or undergoing, major repairs

A 75% reduction on your bill for a maximum of 12 months may be available. Evidence of the works being undertaken or required will need to be provided.

How to apply

For further information, and to make an application for a Discount, Exemption, Reduction or Exception please visit: www.wigan.gov.uk/Counciltaxdiscounts

Council Tax Reduction

Our Council Tax Reduction scheme helps households on low incomes to pay their Council Tax bill. You may qualify if you are:

In receipt of Universal Credit, Income Support, Jobseekers Allowance, Employment Support Allowance, Pension Credit, Guaranteed Credit and in some cases Savings Credit.

Working and on low pay (including people who are self-employed).

Not working but on a low income. For example, you might only get a retirement pension or be getting social security benefits like Incapacity Benefit.

A working age household with capital/savings under £12,000 or a pension household, or household with a child under 5, with capital/savings under £16,000

How to apply

You can find out more information and apply online at: www.wigan.gov.uk/Counciltaxreduction

Need help to make an application?

You can get help and use our online facilities at our Life Centres in Wigan and Leigh.

If you are a tenant of Your Housing Group, Jigsaw Homes or Riverside Housing, your landlord can help you fill in and check your benefit claim online.

If you do not have access to a computer or are unable to visit us at any of the above places, you can contact us on 01942 489002 for support.

Changes you need to tell us about

Tell us straight away if you are getting Housing Benefit, Council Tax Reduction or have a Discount or Exemption applied and have a change in circumstances.

It is an offence not to tell us about any changes that affects your entitlement. We may take court action against you.

Council Tax appeals

You may make an appeal if you consider that you should not be liable for Council Tax, your dwelling should not be chargeable, you should be entitled to a Reduction, Exemption, Discount or Exception, or your Council Tax charge has been miscalculated. If you wish to appeal on these grounds, you must initially put your appeal in writing to: Wigan Council, Customer Experience and Support, P.O. Box 100 Wigan. WN1 3DS. Making an appeal does not allow you to withhold payment of Council Tax while your appeal is ongoing.

The Mayoral Precepts

The Mayor of Greater Manchester holds the responsibility of the Greater Manchester Police and Crime Commissioner and the Greater Manchester Fire and Rescue Services. A precept is paid for services to fund these works in Greater Manchester.

For further information, please visit:

www.greatermanchester-ca.gov.uk/Counciltax

Further information regarding the relevant and previous financial years gross expenditure of the council can be found at:

www.wigan.gov.uk/Incomeandspending

A hard copy is available, free of charge, on request by writing to the Council or telephoning 01942 489001.