



Council Tax Explanatory Notes 2026-2027

This leaflet is important and forms part of your Council Tax Demand

Council Tax Bill - Your bill is called a '**Council Tax Demand**' – this is the legal name for a council tax bill in the UK. A guide to understanding your bill can be found at www.sefton.gov.uk/counciltax/mybill

Council Tax Valuation Bands

Domestic properties have been independently valued by the Valuation Office, part of HMRC, and will be allocated to one of eight bands (A to H) according to their market value, as at 1st April 1991.

Your Council Tax demand states the band which applies to your dwelling. Details of the bands and proportion relating to the Council Tax charge can be found at www.sefton.gov.uk/counciltax/bands

If you don't think your Council Tax band is correct, then you may be able to challenge the decision if you have evidence that suggests that it is wrong. Contact the Valuation Office at: www.gov.uk/contact-voa telephone: **03000 501 501** or visit: www.gov.uk/challenge-council-tax-band for further information.

Are you paying too much?

Claim online or contact us for further information on discounts, exemptions or reductions you may be entitled to: www.sefton.gov.uk/council-tax

Council Tax Reduction: If you are on a low income or in receipt of certain benefits, including Universal Credit, you may be entitled to a Council Tax Reduction. The level of support you will receive will depend on your household's income and savings.

Discretionary Discount: The Council has discretionary powers to reduce your Council Tax in exceptional circumstances, e.g. exceptional hardship.

Disabled reduction: If you, or someone who lives with you, need a room, an extra bathroom, kitchen, or extra space in your property to meet special needs arising from a disability, you may be entitled to a reduction. This reduction is to ensure that disabled people do not pay more tax because of space needed due to a disability.

Single occupancy discount (or single person discount): If there is only one adult (aged 18 or above) living in the property as their main home they will be entitled to a 25% discount.

Occupants disregarded for Council Tax purposes: Certain adults can be excluded when calculating the total number of adult residents in a dwelling, including:

- full-time students, student nurses, apprentices and youth training trainees
- patients resident in hospital
- anyone being looked after in a care home
- anyone with a severe mental impairment
- 18 and 19-year-olds still at, or just left, school
- anyone caring for someone with a disability who is not their spouse, partner, civil partner or child under 18
- people in prison (except those in prison for non-payment of Council Tax or a fine)

Terminal Illness Discount: You can apply for a Council Tax discount of up to 100% if you have a terminal illness diagnosis or live with someone who has.

Occupied exemptions: Some properties may be exempt from Council Tax where they are wholly occupied by people who are either:

- under 18 years of age
- full-time students or student nurses
- severely mentally impaired.

An exemption can also apply where a property that forms part of another property, an annex, is occupied by a dependent relative.

Other discounts: A 50% discount is available on occupied annexes that meet certain criteria.

Unoccupied properties may be exempt from Council Tax, where they are:

- owned by a charity (exempt up to six months)
- left empty by someone who has gone into prison
- waiting for probate or letters of administration to be granted (and for up to six months after)
- empty because their occupation is forbidden by law
- left empty by someone who has moved to receive personal care in a hospital or home elsewhere or by someone who has moved to provide personal care to another person
- properties repossessed or are the responsibility of a bankrupt's trustee
- certain annexes (e.g. granny flats)

Second Homes Job Related - If you have two homes, one of which is job-related, you may receive a 50% discount on whichever one you do not occupy as your main home.

Unoccupied and substantially unfurnished properties - Empty properties (unoccupied and unfurnished) will attract a discount of 50% for one month after which no further discount is allowed.

Council Tax Charges for Long Term Empty Properties

1+ years 200% - 100% premium applied from 1 year

5+ years 300% - 200% premium applied from 5 years

10+ years 400% - 300% premium applied from 10 years

Note – Any occupation period of less than 6 weeks will be disregarded when determining an empty period.

Unoccupied Furnished properties - Periodically occupied properties (second homes), or those substantially furnished for which there is no resident, will be charged a 100% premium.

There are some exceptions to the above premiums available, further information and how to apply can be found on the Councils website at www.sefton.gov.uk/counciltax/premiums

Sefton MBC increase

The 4.99% increase in the Sefton precept shown on demand notices includes a 2.99% increase for general expenditure and also a 2% increase to contribute to the funding of Adult Social Care.

Liverpool City Region Mayoral Precept

Your council tax contributes to the Liverpool City Region Combined Authority which is working to promote further jobs, inclusive growth, and investment across the area. The Liverpool City Region Mayoral Precept will be used to deliver projects for the city region, such as ultra-fast digital connectivity, a Mayoral Transport Plan, and an apprenticeship portal. Further information can be found at www.liverpoolcityregion-ca.gov.uk.

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 or discount; 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: **Sefton Council, PO Box 21, Bootle, L20 3US**

Making an appeal does not allow you to withhold payment of Council Tax.

Information supplied with Demand Notices

Information relating to the current year regarding the gross expenditure of the local authority is available at: www.sefton.gov.uk/grossexpenditure

A hard copy is available, free of charge, on request by writing to the Council or telephoning: 0345 140 0845.

Contact details

Sefton Metropolitan Borough Council
PO Box 21
Bootle
Merseyside
L20 3US

www.sefton.gov.uk