



Department for
Communities and
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INFORMING LOCAL TAXPAYERS: COUNCIL TAX BAND APPEALS

As council tax bills begin to land on door mats up and down the country, I am keen that local councils ensure their residents pay the right amount. I want the taxpayer to be fully aware of how they can challenge their council tax band with the Valuation Office Agency.

Consumer champions like Martin Lewis from *Moneysavingexpert* have raised concerns that residents are not always given the full picture about their rights.

Local taxpayers should be informed of their legal rights to challenge the council tax banding to ensure they are not paying more than they should be. Many residents do not know that they can challenge a council tax band by:

- making a formal challenge to the Valuation Office Agency

OR

- simply asking the Valuation Office Agency to check it.

Unless there have been material changes, the ability to make a formal challenge is limited to the first six months of occupation. However, the right to ask the Valuation Office Agency to check their band is not limited by time.

I would like to remind billing authorities of their statutory duties as set out in the 2011 Regulations as laid out in an Annex to this letter. But more than that, especially when dealing with residents by email or on the phone, I would ask that council staff do actively explain all the rights to challenge, and direct taxpayers to the Valuation Office Agency's website.

One of the fundamental tenets of taxation is that it is fairly and accurately calculated, and it is important that we all ensure that taxpayers receive a fair deal and do not pay more than they need to.

BRANDON LEWIS MP

Annex

As part of the explanatory notes that accompany council tax bills, legislation (paragraph 27 of Schedule 1 to the Council Tax (Demand Notices) (England) Regulations 2011 (SI 2011/3038)) requires a statement to be included which gives details on the procedures to be followed

- by a person who wishes to dispute any matter shown in the billing authority's valuation list in relation to the dwelling,
- or by a person aggrieved as mentioned in section 16(1) of the Local Government Finance Act 1992.