

COUNCIL TAX EXPLANATORY NOTES

NORTH NORFOLK DISTRICT COUNCIL Holt Road, Cromer, NR27 9EN



For help understanding this document or to receive it in a different format or language, please call 01263 513811 or email ctax@north-norfolk.gov.uk

HOW TO CONTACT US:

Payments: 0300 123 1109 (24-hour automated line, option 1)
Web: www.north-norfolk.gov.uk/contact-us
Tel: 01263 513811
Write to: North Norfolk District Council, Holt Road, Cromer, NR27 9EN

Scan the QR code for popular services and information



For information regarding Houses in Multiple Occupation or Asylum seekers, please visit our website www.north-norfolk.gov.uk/counciltaxdiscount

Appeals

You have the right to appeal if, for example, you think you are not the person liable to pay Council Tax, or you think you qualify for an exemption or discount. Any such appeal must be made in writing to the council in the first instance. If you think your Council Tax band is wrong, you can find out more about when you can challenge your band and what you need to do at www.gov.uk/challenge-council-tax-band

Information Supplied with Demand Notices

Further information relating to:

- how revenues are spent on local services
- where your Council Tax goes
- how your Council Tax is spent by the district council is available at www.north-norfolk.gov.uk/how-taxrevenues-are-spent

Change of circumstances

If any changes occur in your circumstances that could affect your Council Tax liability you need to notify the Council within 21 days. Changes you must tell us about include people moving in and out of your property. The simplest, most efficient way of doing this is to sign up for My Bills and Benefits through our website at www.north-norfolk.gov.uk. As well as notifying us of changes and applying for reductions, you can check if discounts and exemptions have been applied and view your bills 24/7.

The 2026-27 council tax attributable to Norfolk County Council includes a precept to fund adult social care. The increase of 5.0% for 2026-27 is made up of a 3.0% general increase and a 2.0% adult social care precept increase. For more information please visit www.norfolk.gov.uk/counciltax

The presentation of Council Tax bills is set out by Government (the Ministry of Housing, Communities and Local Government) in regulations each year. The display of elements of the Council Tax bill relating to Norfolk County Council has therefore changed from that used in 2024-25. From 2025-26 the prescribed approach requires billing authorities to adjust the presentation of the Council Tax charge by Adult Social Care authorities on Council Tax bills to show a single line for a total cash charge and annual increase, with one cash figure and one percentage figure.

For more information please visit www.norfolk.gov.uk/counciltax

Norfolk County Council & the Office of the Police & Crime Commissioner

If you wish to contact Norfolk County Council or the Office of the Police & Crime Commissioner for Norfolk please visit their websites. These can be found at www.norfolk.gov.uk and www.norfolk-pcc.gov.uk

Reductions for people with disabilities

The Council Tax Demand Notice may be reduced for dwellings which have a special room set aside for the needs of a disabled resident. An extra bathroom or kitchen required by the disabled person or extra space to allow the use of a wheelchair indoors may also qualify. The relief is equivalent to reducing the valuation band to the one below, so disabled people do not pay more because of a need for extra space. For example, if your property is in band C you will pay for band B. A reduction is also available for band A.

Discounts and charges for empty homes and second homes

The council has some discretion over the level of discount, including whether to award any discount at all, in respect of certain categories of properties. North Norfolk District Council will be applying such discounts as follows:

Empty homes

Empty dwellings are defined as properties which are unoccupied and substantially unfurnished. When a property is empty it will be entitled to a 0% discount. This means it will be liable for the full charge of 100%. From 1st April 2019 if a property remains empty after two years a premium of 100% will be payable in addition to the full charge. From 1st April 2024 if a property remains empty after one year a premium of 100% will be payable in addition to the full charge. From 1st April 2020 if a property remains empty after five years a premium of 200% will be payable in addition to the full charge. From 1st April 2021 if a property remains empty after ten years a premium of 300% will be payable in addition to the full charge unless it meets one of the exceptions. Find out more details at www.north-norfolk.gov.uk/premium-charges However a premium will not apply to a dwelling which would be the sole or main residence of a person but which is empty while that person

resides in accommodation provided by the Ministry of Defence by reason of their employment. Billing authorities will also be prevented from charging an empty homes premium in relation to an annexe in a property which is being used as part of the main dwelling. From 1st April 2023 properties which become unoccupied and unfurnished and require or are undergoing major repair works or structural alteration will be entitled to a 50% discount for up to 12 months. If the property remains empty after this, then the appropriate empty rate or the premium charge will apply.

Second homes (Class B)

For Council Tax purposes, second homes are properties that are furnished but where no-one lives in them as their main residence. From 1st April 2025 if a property remains as a second home a premium of 100% will be payable in addition to the full charge unless it meets one of the exceptions Find out more details at www.north-norfolk.gov.uk/secondhomepremium Dwellings which, in the reasonable opinion of the council, are judged not structurally capable of occupation all year round and were built before the restrictions of the seasonal usage were introduced by the Town and Country Planning Act 1947 and have been described or geographically defined, will be entitled to a 35% discount for the year 2026/27 so will not be liable for the premium.

Annexe discount

Annexes which are used by the occupier of the main house as part of the main home, or annexes which are occupied by a relative of the person living in the main house will be entitled to a 50% reduction in the Council Tax payable on the annexe. The 50% reduction is on top of any other discount you or your relative may be entitled to.

For example, if your adult son is living in the annexe on his own, he will be liable for Council Tax and be entitled to a 25% single occupier discount and a 50% annexe discount.

Other Council Tax discounts

If you live alone your bill will be reduced by 25%. If you, or someone living with you, fits into one of the categories below, and there are no other adults living in the property you can also get a reduction for:

- full-time students and non-British spouses of students, student nurses, foreign language assistants, apprentices and Youth Training trainees
- patients residing in hospital
- people in care homes
- people with a permanent severe mental impairment
- people who are staying in certain hostels or night shelters
- 18 and 19 year olds who are at, or have just left, school
- certain types of care workers (usually working for charities)
- people caring for someone with a disability who is not a spouse, partner or child under 18
- members of religious communities (monks and nuns)
- people in prison (except those in prison for non-payment of Council Tax or a fine)
- people who benefit from diplomatic privileges or immunities
- members and dependants of International Headquarters and defence organisations
- members of visiting forces and their dependants

A person may also be eligible for a discretionary discount under certain circumstances.

Council Tax exemptions - a brief guide

You may be entitled to an exemption from Council Tax if your property is:

Unoccupied

- empty and owned by a charity (exemption up to six months only)
- left empty by a person in detention
- left empty by a patient now in a hospital, hostel, nursing or care home
- left empty following the death of the owner or tenant (and owned solely by the deceased)

- a dwelling where occupation is prohibited by law, a planning condition or an Act of Parliament
- empty awaiting occupation by a minister of religion from which to perform his/her duties
- left empty by people receiving care
- left empty by people providing care
- left empty because the owner or tenant is a student and when last occupied it was that person's sole or main residence
- unoccupied and repossessed by the mortgage lender
- in the hands of a trustee in bankruptcy
- a pitch or mooring not occupied by a caravan or boat
- an unused annexe (or other self-contained unit) which cannot be let separately from the main property without breaching planning conditions.

Occupied

- student halls of residence
- only by students
- by the Ministry of Defence for armed forces accommodation
- by at least one resident who is a member of a visiting force and solely or jointly liable to pay Council Tax
- only by persons who are under 18
- only by persons who are severely mentally impaired
- annexe or similar self-contained property occupied by certain dependant relatives of the resident(s) living in the main dwelling
- dwellings which are the main residence of a person with diplomatic privilege or immunity.

If you think you may qualify for a reduction, please visit our website www.north-norfolk.gov.uk or contact us at ctax@north-norfolk.gov.uk or on **01263 513811**.

For information regarding Homes for Ukraine Scheme in North Norfolk, please visit our website www.north-norfolk.gov.uk/ukraine