

Council Tax Information Letter 5/2006

The topics covered in this letter are:-

- Updating secondary legislation
- Devon and Somerset fire and rescue authority
- Disabled band reduction scheme
- Valuation tribunals - appeals direct for council tax
- Valuation tribunals - modernisation & reorganisation
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Updating secondary legislation

In the light of the responses to our consultation on updating and updating council tax and non-domestic rates secondary legislation, we are amending the legislation as proposed. To address the concerns of respondents, a further amendment is being made to update the threshold for providing a breakdown of parish expenditure with council tax bills to £140,000.

The amending Statutory Instruments (SIs) - the Council Tax and Non-Domestic Rating (Amendment) (England) Regulations 2006 (SI 3395) and the Council Tax (Discount Disregards) (Amendment) (England) Order 2006 (SI 3396) - were laid before Parliament on 21 December. The amendments will come into force on 31 January and take effect from 1 April 2007. The amending SIs can be found at the following link:

<http://www.opsi.gov.uk/si/si200633.htm>

A full summary of responses can be found at:

<http://www.communities.gov.uk/staging/index.asp?id=1505420>

Devon and Somerset fire and rescue authority

Subject to Parliamentary approval, a new precepting authority - Devon and Somerset Fire and Rescue Authority - will exercise functions from 1 April 2007. As a result of its creation, Devon Fire and Rescue Authority will cease to exist and Somerset County Council will cease to exercise fire and rescue functions.

The Council Tax and Non-Domestic Rating (Amendment) (England) Regulations 2006 mentioned above amend the Council Tax and Non-Domestic Rating (Demand Notices) (England) Regulations 2003 to ensure that council tax demand notices for next year in Devon and Somerset can be compared with this year's bill. The amendments ensure that bills contain information to explain where and why figures for individual authorities will not be comparable as a result of the new combination scheme.

The regulations have been amended so that they will also apply to any future combination schemes concerning fire and rescue authorities.

Disabled band reduction scheme

Research recently undertaken by the Low Incomes Tax Reform Group of the Chartered Institute of Taxation suggests that the availability, accessibility and consistency of information on the disabled band reduction scheme on local authority websites is patchy. Of 95 websites examined, 22 made no reference to the Band 'A' reduction and 6 made no reference to the scheme at all. You can find the survey results at:

<http://www.litrq.org.uk/news/index.cfm?id=385>

We would encourage you to look hard at how best you can promote council tax reductions and discounts available to disabled people. Information on this can be found at the DirectGov website. This has recently been updated and provides some text that may be useful.

<http://www.direct.gov.uk/DisabledPeople/FinancialSupport/fs/en>

The text for the disabled band reduction scheme in our leaflet 'Council tax - a guide to your bill' has also recently been updated to reflect the recent High Court decision in *Hanson, R (on the application of) v Middlesbrough Borough Council [2006] EWHC 1700 (Admin)*:

<http://www.bailii.org/ew/cases/EWHC/Admin/2006/1700.html>

That decision emphasised that eligibility for the scheme should not be assessed on the basis of whether a disabled person would find it impossible or extremely difficult to live in the property if modifications had not been made, but by reference to whether the feature was of essential or major importance to them by reason of their disability.

You may also like to be aware of another recent High Court case which provides a useful summary of the law, *South Gloucestershire Council v Titley & Anor [2006] EWHC 3117 (Admin)*:

<http://www.bailii.org/ew/cases/EWHC/Admin/2006/3117.rtf>

Valuation tribunals – appeals direct for council tax

The department has published a consultation paper which seeks views on proposals for a new system of appeals against council tax in England, through three stages – review, formal decision and option to appeal. It aims to introduce a clearer, more customer-friendly and more efficient system for the handling of appeals by the Valuation Office Agency and valuation tribunals. The consultation paper can be found on the CLG website at the following link:

<http://www.communities.gov.uk/consultations>

Please send responses (e-mail preferred) to Nageen.Haroon at the address on page 3 or valuation.tribunal@communities.gsi.gov.uk. The consultation period closes on 27 February 2007.

Valuation tribunals – modernisation & reorganisation

Following our consultation, Valuation Tribunals – Modernisation and Reorganisation, we have published the analysis of responses and the Government's conclusions. Copies of these can be found on the CLG website by following the link:

<http://www.communities.gov.uk/index.asp?id=1137858>

Tribunals, courts and enforcement bill

In CTIL 3/2006 we flagged up that the draft Tribunals, Courts and Enforcement Bill had been published and indicated areas of likely interest to practitioners.

As many of you will be aware, the bill has now been introduced into Parliament. You can find the latest version of the bill and where it has got to in its passage at:

http://www.publications.parliament.uk/pa/pabills/200607/tribunals_courts_and_enforcement.htm

Much of the procedural detail around bailiffs, including fees, will be set out in regulations made under schedule 12 to the bill. The fees regulations will be subject to consultation although that is unlikely to be before the summer.

Data sharing guidance for those working in and with revenues departments

As we mentioned in CTIL 1/2006, the strongest issue that came through from your responses to our questionnaire on where we should be focussing was the need for more clarity about, and fewer barriers to, information sharing to support effective service delivery both within local authorities and with other agencies.

We've recently begun work therefore, with colleagues with wider responsibility for data sharing issues, to review data sharing matters with the aim of providing clarification for those working in and with revenues departments in local authorities. We'd value actual examples that have raised uncertainties around data sharing so that we can use some of these to work through the key principles involved in the sharing of information.

Examples to sharna.quirke@communities.gsi.gov.uk, please.

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December 2006