



CEREDIGION COUNTY COUNCIL

INFORMATION FOR COUNCIL TAX PAYERS 2026-2027

*This document is also
available in Welsh /
Mae'r ddogfen hon hefyd
ar gael yn Gymraeg*

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BUDGET SUMMARY 2026-2027

On 02/03/26, Ceredigion County Council set its budget for 2026/27 at £221.5m which has resulted in a Council Tax increase of 4.75%. This increase represents an increase of 4.65% for Council Services and a further 0.1% in order to fund an increase in the Mid & West Wales Fire Authority levy. The increase for County Council purposes (including the Fire levy) means a Band D property in Ceredigion paying £1,976.18 - an increase of £89.61 (This is the equivalent of an extra £7.47 per month).



The funding for operating the Mid & West Wales Fire Service falls to all constituent Local Authorities within the region, each bearing a proportionate share based on population. The contribution required from Ceredigion County Council (known as the Fire levy) is £5.935m for 2026/27. Unlike the cost of Policing which is a Precept and is shown separately on your Council Tax bill, the Fire Levy forms part of the Council's £221.5m Budget. Further information on the Fire Service can be found at www.mawwfire.gov.uk



Ceredigion's Provisional Financial Settlement from Welsh Government for 2026/27 was received on 24/11/25 and was originally a 2.3% increase in funding, with Ceredigion being one of 10 Local Authorities in Wales receiving the lowest increase and being supported by a 'Funding Floor'. As a result of the Welsh Government & Plaid Cymru Budget Agreement announced on 09/12/25, the Council's funding position changed to a 4.1% increase in funding (still being in a group of Local Authorities in Wales receiving the lowest increase).

The Final Financial Settlement from Welsh Government for 2026/27 was received on 20/01/26 and still resulted in a 4.1% increase in funding for 2026/27. The extra funding is the main factor that has enabled the Council Tax increase for the Ceredigion County Council component to be lowered from an early draft position of 8.9% down to 4.75%.

The Council also collects Council Tax for Dyfed-Powys Police (7.47% increase) and the Town and Community Councils (13.92% average increase). Overall, the average Council Tax bill for band D properties has increased by 5.37% - an increase of £123.36 (This is the equivalent of an extra £10.28 per month).

The Welsh Government sets a Standard Spending Assessment (SSA) for Councils each year. Ceredigion County Council's 2026/27 SSA is £213.6m.

A programme of Capital investment totalling £32m is planned for 2026/27 (£99m for the multi-year Capital programme period 2025/26 - 2028/29).



BUDGET CONTEXT



Ceredigion continues to face financial pressures, where maintaining Council services remains challenging. The cost pressures faced by the Council for 2026/27 total an estimated £9.3m, equivalent to a Ceredigion specific inflation factor of 4.4%.

This compares with general inflation running at 3% (January 2026 CPI figure).

A Budget Shortfall of £5.1m has therefore needed to be found from a combination of £2.2m Budget Savings and Council Tax considerations.

The areas where Cost pressures are being seen are not unique to Ceredigion. They range from Pay awards (nationally set) to providing sufficient funding for Social Care Providers (e.g. Domiciliary Care and Older Persons Residential Care Homes) to ensure that registered Social Care workers in Ceredigion continue to be paid at least the Real Living Wage (which is rising from £12.60 to £13.45 per hour – a 6.75% increase). The Council's Community Housing Scheme remains available to support residents in Ceredigion with a pathway to home ownership (more details can be found at [Community Housing Scheme - Shared - Ceredigion County Council](#)).

Within the Budget, Councillors have prioritised new investment in 4 key areas:

- Investing in new job opportunities through the Council's Graduate Employment Scheme.
- An additional £600,000 of funding specifically for Schools.
- Starting to set aside matched funding required for future significant capital scheme plans e.g. an Aberystwyth Coastal Protection scheme, various Primary School extensions and/or refurbishment and an ambitious vision for Lampeter Campus including Llettytwppa Farm.

- Supporting Voluntary Trust-run Swimming Pools in Aberaeron and Llandysul with additional funding.

COUNCIL TAX

What does the County Council element of Council Tax pay for?

Council Tax is a universal tax based on property values and does not operate on a pay as you use Services basis. Residents will see and access different Council services at different points in their lives:

- At a young age this would start with the registration of a birth and move on to include being transported to and accessing Nursery, Primary and Secondary School education through to Post 16 education, be that 6th Form education or more Vocational training and accessing Music and Youth Services.
- As an adult this could include using a Sports centre, using a Library, walking the Ceredigion Coast path (and other public Rights of way), registering to vote in an Election, putting in a Planning or Building Regulations application, eating in safe and regulated Food establishments, going to the Council's Museum or Theatre, having your Waste collected (and then disposed of or recycled), using a Household Waste site, driving on maintained Highways and Bridges (including roads being gritted during winter months), using a public Bus service, having Streetlights lit on your street and being able to call the Fire & Rescue Service for emergencies.
- In later years, a resident would benefit from Concessionary Fares on public transport, but ultimately may at some point need to access Care & Support services (using valued Social care staff who are paid at least the Real Living Wage in Wales). This could range from support and equipment to enable Independent living through to Domiciliary Home Care through to a placement in a Residential Care Home and ultimately the possible involvement of the Coroner's Service and the registration of a death.

BUDGET BREAKDOWN

What does each Service cost?

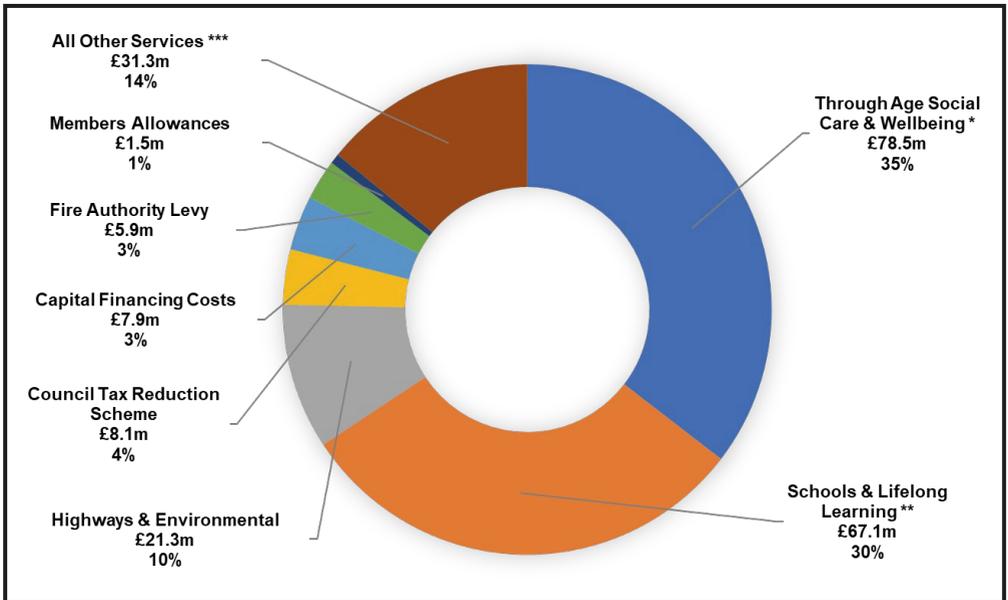
The Budgets for each Service are summarised in the table below:

Services	2026/27 Controllable Service Budgets £'000	Add Internal Allocations / Capital Charges £'000	Less Internal Recharges £'000	Net 2026/27 County Council Budget (including Levies) £'000
Customer Contact, ICT & Digital	7,340	1,338	(7,467)	1,211
Democratic Services	5,712	803	(4,086)	2,429
Economy & Regeneration	4,284	3,836	(3,281)	4,839
Finance & Procurement	22,935	1,695	(22,046)	2,584
Highways & Environmental Services	21,256	8,132	(143)	29,245
Legal & Governance Services	1,859	289	(1,366)	782
People & Organisation	2,791	390	(2,508)	673
Policy, Performance & Public Protection	2,714	738	(293)	3,159
Porth Cymorth Cynnar	5,102	5,575	-	10,677
Porth Cynnal	43,769	4,107	-	47,876
Porth Gofal	22,246	4,057	-	26,303
Schools & Lifelong Learning	65,239	11,049	-	76,288
Leadership Group	8,628	409	(1,228)	7,809
Levies, C/Tax Premium & Reserves	7,624	-	-	7,624
	221,499	42,418	(42,418)	221,499

Further information can be found in Appendix 3 of the Budget report considered by Full Council on 02/03/26 - [Ceredigion County Council - Agenda \(Item 5\)](#).



The direct controllable cost of Council Services (excluding any re-allocation of Support Services or Capital charges such as Depreciation) for 2026/27 can be illustrated as:



75% of the Council's budget will be spent on Schools & Lifelong Learning, Through Age Social Care & Wellbeing and Highways & Environmental Services. After providing for other (largely) fixed costs (i.e. Members Allowances, Fire Authority Levy, Capital Financing Costs and the Council Tax Reduction Scheme), this only leaves 14% (£31m) for all other Council Services.

Adjustments made for:

* Includes Out of County Placements (from Leadership Group), Legal Fees (from Legal & Governance) & Social Care Wales Workforce Development Programme (from People & Organisation)

** Includes Penweddig PFI (from Finance & Procurement)



The Council proposes the following spending on services in 2026-2027

	2026-2027 BUDGET			
	Gross Expenditure £000's	Income £000's	Grants £000's	Net Expenditure £000's
Services				
Customer Contact, ICT & Digital	1,356	225	0	1,131
Democratic Services	2,455	1	0	2,454
Economy and Regeneration	9,383	3,148	1,151	5,084
Finance and Procurement	15,435	602	11,544	3,289
Highways and Environmental Services	37,566	6,073	2,248	29,245
Legal and Governance Services	929	147	0	782
People and Organisation	1,038	103	262	673
Policy, Performance and Public Protection	3,463	274	30	3,159
Porth Cymorth Cynnar	21,789	2,057	9,052	10,680
Porth Cynnal	63,858	14,324	1,530	48,004
Porth Gofal	34,486	8,114	0	26,372
Schools and Lifelong Learning	97,298	4,928	16,022	76,348
Leadership	7,927	0	0	7,927
Cost of County Council Services	296,983	39,996	41,839	215,148
Contributions from Reserves	(4,020)			(4,020)
Contingency	1,222			1,222
Capital Expenditure charged to the General Fund	3,059		38	3,021
Levies and Town & Community Precepts:				
Mid and West Wales Fire and Rescue Authority	5,935			5,935
Natural Resources Wales - Borth Bog	13			13
Town and Community Council Precepts	1,919			1,919
Budget Requirement (including Town & Community Council Precepts)	305,111	39,996	41,877	223,238
Add: Discretionary Rate Relief	180			180
Less: Town & Community Council Precepts	1,919			1,919
Net County Council Budget including Levies	303,372			221,499
Financed by:				
Specific Grants	41,877			
Other Income	39,996			
Revenue Support Grant	153,336			153,336
Met By: Council Tax Payers	68,163			68,163

RESERVES are necessary to meet known future commitments and also to fund expenditure prior to receipt of income. Reserves are also desirable to meet unexpected expenditure or a shortfall in income. The estimated balances of the Council's reserves are as follows:

	Estimated Balance		Estimated Balance
	31,03.26		31,03.27
	£000's		£000's
Earmarked Reserves	34,797		30,777
General Fund	7,014		7,014
Total	41,811		37,791

The basic Council Tax is payable in respect of Band 'D' dwellings, whilst a fraction of this amount is payable for dwellings in other bands. The gross Council Tax payable for the County Council and Dyfed-Powys Police purposes is shown opposite:-

Band	Dwelling value from £	Dwelling value up to £	Fraction of Basic Tax	Ceredigion Council		Dyfed Powys-Police	
				£	p	£	p
A	-	44,000	6/9ths	1,317.45		258.42	
B	44,001	65,000	7/9ths	1,537.03		301.49	
C	65,001	91,000	8/9ths	1,756.60		344.56	
D	91,001	123,000	9/9ths	1,976.18		387.63	
E	123,001	162,000	11/9ths	2,415.33		473.77	
F	162,001	223,000	13/9ths	2,854.48		559.91	
G	223,001	324,000	15/9ths	3,293.63		646.05	
H	324,001	424,000	18/9ths	3,952.36		775.26	
I	424,001	-	21/9ths	4,611.09		904.47	

An additional special item is payable in respect of Town/Community Councils precepts as set out in the table below:

COUNCIL TAX SPECIAL ITEMS 2026-2027				
Community or Town	Precept 2025-2026		Precept 2026-2027	
	£	p	£	p
Aberystwyth	656,940.00		739,645.00	174.97
Aberaeron	50,708.00		55,083.00	65.57
Cardigan	99,024.20		108,926.62	56.03
Lampeter	60,000.00		70,000.00	68.70
New Quay	43,999.00		65,998.50	68.01
Borth	38,324.70		59,132.74	69.17
Ceulanamaesmawr	17,000.00		20,000.00	45.43
Blaenrheidol	4,284.00		4,988.00	23.09
Genau'r Glyn	10,500.00		10,750.00	30.51
Llanbadarn Fawr	60,000.00		60,000.00	67.00
Llangynfelin	8,250.00		9,075.00	32.42
Llanfarian	25,000.00		25,000.00	32.05
Llangwryfon	4,500.00		4,725.00	18.36
Llanilar	7,500.00		9,000.00	18.84
Llanrhystud	11,600.00		12,180.00	26.46
Melindwr	7,500.00		7,500.00	13.70
Pontarfynach	3,500.00		3,500.00	12.82
Tirymynach	30,000.00		33,000.00	39.43
Trawsgoed	5,600.00		5,600.00	12.30
Trefeurig	20,000.00		18,000.00	21.55
Faenor	33,782.00		34,327.00	41.42
Ysgubor-y-Coed	3,850.00		4,235.00	21.37
Llanddewi Brefi	18,000.00		18,000.00	57.97
Llangeitho	5,500.00		5,500.00	14.55
Lledrod	2,808.30		2,809.00	8.87
Nantcwnlle	2,500.00		2,500.00	6.47
Tregaron	30,000.00		40,000.00	71.77
Ysbyty Ystwyth	2,500.00		2,500.00	11.45
Ystrad Fflur	8,710.00		13,332.00	41.30
Ystrad Meurig	2,476.50		3,426.80	20.00
Ciliau Aeron	6,000.00		6,000.00	13.79
Henfynyw	7,000.00		7,000.00	13.06
Llanarth	12,539.23		12,539.23	16.46
Llandysiliogogo	15,401.88		15,401.88	25.47
Llanfair Clydogau	7,000.00		9,000.00	29.59
Llanfihangel Ystrad	9,950.00		9,950.00	14.37
Llangybi	5,290.00		6,084.00	21.88
Llanllwchaearn	11,913.80		12,213.95	23.79
Llansantffraed	30,000.00		31,500.00	49.76
Llanwenog	13,000.00		13,000.00	21.08
Llanwnnen	3,747.40		5,200.00	23.49
Dyffryn Arth	14,550.00		15,870.00	26.13
Aberporth	57,873.00		74,873.00	60.52
Beulah	35,000.00		55,000.00	59.99
Llandyfriog	25,000.00		25,000.00	28.65
Llandysul	54,003.85		61,965.52	47.97
Llangoedmor	35,000.00		43,500.00	69.60
Llangrannog	11,550.00		11,550.00	23.81
Penbryn	15,000.00		15,000.00	18.40
Troedyrar	10,000.00		10,000.00	14.32
Y Ferwig	27,060.00		29,750.00	42.81
Total	1,681,235.86		1,919,131.24	



COUNCIL TAX EXPLANATORY NOTES

EXEMPT DWELLINGS

Most dwellings will be subject to Council Tax. Some, however, will be exempt and there will be no Council Tax to pay on them. These are summarised below:-

CLASS SUMMARY

- A. An unfurnished dwelling which:-
- a) requires or is undergoing, or has undergone major repair work to render it habitable, or
 - b) is undergoing or has undergone structural alteration. The exemption will apply for the shorter of:-
 - A period of 12 months
 - A period starting the day the dwelling became unfurnished and ending 6 months after the major repair or structural alteration was substantially completed.
 - From 01st April 2026 a further 12-month exemption period applies on a change of ownership, with the sale of the property evidenced through legal transfer documents or registration with HM Land Registry.
- B. A dwelling owned by a Charity which has been unoccupied for less than 6 months.
- C. A dwelling which is vacant and substantially unfurnished and has been so for a period of less than 6 months, or a dwelling which is in the course of erection or whose erection is substantially complete but has remained vacant and unfurnished for a period of less than 6 months since completion.
- From 01st April 2026 a further 6 month exemption period applies on a change of ownership, with the sale of the property evidenced through legal transfer documents or registration with the HM Land Registry.
- D. A dwelling which is unoccupied because the liable person is detained in prison.
- E. A dwelling which is unoccupied because the liable person is a long term patient in a hospital or care home.
- F. A dwelling that is unoccupied where the liable party is the personal representative of the deceased former occupier. The exemption is limited for a period of up to two years from the date of death, or until probate or letters of administration have been granted, whichever occurs sooner. Once probate or letters of administration have been granted, the exemption can continue for a further 12

months, or until the property is occupied or sold, whichever occurs sooner.

- G. A dwelling which is prohibited from occupation by law.
- H. A dwelling which is unoccupied and held available for occupation by a minister of religion.
 - From 01st April 2026 the exemption applies for a continuous period of up to one year since the property was left vacant.
- I. A dwelling which is unoccupied because the liable person is receiving care elsewhere.
- J. A dwelling which is unoccupied because the liable person is providing care elsewhere.
- K. A dwelling which is unoccupied because the liable person is a student living elsewhere.
- L. A dwelling which is unoccupied because it has been repossessed by the mortgagee.
- M. A Student Hall of Residence.
- N. A dwelling which is occupied entirely by students. The exemption will still apply where a non-British student's spouse is resident if that person is prevented, by terms of their UK entry visa, from taking employment or claiming benefits.
- O. A dwelling which is owned by the Secretary of State for Defence.
- P. Dwellings which are occupied by members of visiting forces (within the meaning of Part I of the Visiting Forces Act 1952).
- Q. A dwelling which is unoccupied and where the liable person is a trustee in bankruptcy.
- R. A dwelling consisting of a pitch or a mooring which is not occupied by a caravan or boat.
- S. A dwelling occupied only by a person or persons aged under 18.
- T. An unoccupied dwelling which forms part of a single property which includes another dwelling and which may not be let separately without breaching Planning control.
- U. A dwelling occupied only by one or more persons subject to a significant cognitive impairment or by one or more persons subject to a significant cognitive impairment together with one or more students.
- V. A dwelling in respect of which the liable person is a Diplomat or working for certain International Organisations.
- W. An annexe or similar self contained section of a property occupied by an elderly or disabled relative of the residents living in the other part of the property.
- X. A dwelling with one or more care leaver (aged 24 or under, and a category 3 young person as defined by section 104 of the Social

Services and Well-being (Wales) Act 2014 and where every resident are either a care leaver, a student or someone with learning difficulties/mental health disorder. The exemption is effective from 1st April 2019.

- Y. A dwelling which is a refuge provided by or commissioned by a local authority which is used wholly or mainly for the temporary and emergency accommodation of persons who have been subject to any form of abuse, domestic abuse, gender-based violence or sexual violence.
- This exemption is effective from 1st April 2026.

DISABLED PERSONS REDUCTION

You may qualify for a reduction in your Council Tax if there is a disabled person resident in the household and if the dwelling has certain features which are required to meet the needs of the disabled person. The special features could be a special room, an additional bathroom or kitchen or sufficient space for the disabled person's wheelchair. The features must be necessary and of major importance to the wellbeing of the disabled.

ON-LINE SERVICES

Housing Benefit / Council Tax Reduction Scheme

You can apply for Housing Benefit (if you are of pension age or live in specified accommodation) and/or a reduction under the Council Tax Reduction Scheme online. The application form is available in Welsh, English and a version designed specifically for visually impaired customers. Simply follow the online instructions to complete the form and provide any requested evidence. A Benefits Calculator is also available where you can enter your details for a guide of how much you could be entitled to. Go to www.ceredigion.gov.uk/resident/benefits

Council Tax & Non Domestic Rates

New Legislation which came into force from 1st April 2010 allows the issue of certain bills and notices to be sent electronically. E-billing will allow you to access your bills and notices over the web and, together with Self Service, you have constant access to your account. To sign up to e-billing simply provide your email address to revenues@ceredigion.gov.uk. Log on to www.ceredigion.gov.uk to find out more.

DISCOUNTS

The following section gives an indication of the types of discounts that can apply. Please note that the full qualifying conditions are not shown. If you think you may be entitled to a discount, please apply to the Executive

Corporate Lead Officer: Procurement and Finance at the address shown or alternatively through the website www.ceredigion.gov.uk.

If there is only one adult resident in the dwelling, a discount of 25% will apply. Some adults who live in the dwelling will be 'disregarded' for discount purposes. In other words, they will not be counted as members of the household for the purpose of claiming a Council Tax discount.

Adults falling into the following groups are disregarded:-

- full-time students, student nurses; apprentices
- patients resident in hospital;
- people who are being looked after in care homes;
- people who are subject to a significant cognitive impairment
- people staying in certain hostels or night shelters;
- 18 and 19 year-olds who are at or have just left school;
- Carers – individuals who give ongoing care to another person. To be recognised as a carer, the following conditions must be met:
 - *You live in the same home as the person you care for.*
 - *You provide at least 35 hours of care every week.*
 - *The person you care for is not your husband, wife, or a child under 18. You do not need to be receiving Carer's Allowance yourself.*
- The person you care for receives one of the following benefits:
 - *Disability Living Allowance (care component – middle or high rate)*
 - *Personal Independence Payment (daily living component – any rate)*
 - *Attendance Allowance (any rate)*
 - *Armed Forces Independence Payment*
 - *Constant Attendance Allowance (highest rate)*

Please note that more than one person living in the same property may meet the criteria to be considered a carer. If there are multiple carers in the household, the Council Tax discount awarded may be either 25% or 50%, depending on the needs of the person receiving care and the overall household circumstances.

- members of visiting forces and certain international institutions;
- members of religious communities (monks and nuns);
- people in prison; A discount may therefore apply if:-
- all but one of the adults who live in the dwelling are disregarded,

or

- all of the adults who live in the dwelling are disregarded;
- from 1st April 2019, care leavers – A care leaver is aged 24 or under and is a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014.

If your bill indicates that a discount has been allowed, you must tell the Council of any change in your circumstances which affects your entitlement. If you fail to do so, you could be liable to a penalty.

The Local Government Act 2003 introduced new discretionary powers for councils in respect of council tax discounts. The Act provides more freedom for councils to determine or vary discounts and exemptions from council tax in order to take into account local problems such as flooding and other natural disasters.

SECOND HOMES

Some dwellings are included in one of three classes which have been prescribed by the Welsh Government:

Prescribed Class A comprises every dwelling in Wales:-

- a) which is not the sole or main residence of an individual;
- b) which is furnished, and
- c) the occupation of which is prohibited by law for a continuous period of at least 28 days in the relevant year.

Prescribed Class B comprises every dwelling in Wales:-

- a) which is not the sole or main residence of an individual;
- b) which is furnished, and
- c) the occupation of which is not prohibited by law for a continuous period of at least 28 days in the relevant year.

Prescribed Class C comprises every chargeable dwelling in Wales:

- a) which is unoccupied;
- b) which is substantially unfurnished.

Ceredigion County Council has resolved to grant no discount in respect of dwellings falling within prescribed classes A, B or C.

PREMIUMS

The Housing (Wales) Act 2014 allowed Billing Authorities in Wales to raise a Premium of up to 100% from 01/04/2015 in respect of both sections noted below (12A and 12B). Ceredigion did not raise a Premium between

01/04/2015 and 31/03/2017. On 01/04/2017 a premium of 25% was introduced for both classes.

Changes to the Legislation allowed Council Tax to be increased to 400% (100% Council Tax and 300% premium) from 01/04/2023.

Ceredigion County Council has determined that in respect of properties that fall under section 12A and 12B of the Local Government Finance Act 1992 following premiums will apply from 01/04/2024 onwards:

12A: long-term empty dwellings

The criteria are;

For the purposes of this section, a dwelling is a “long-term empty dwelling” on any day if for a continuous period of at least 1 year ending with that day

- it has been unoccupied, and
- it has been substantially unfurnished
 - 100% for Properties that have been Long Term Empty Properties for up to and including 5 years
 - 150% for Properties that have been Long Term Empty Properties for over 5 years and up to and including 10 years
 - 200% for Properties that have been Long Term Empty Properties for over 10 years

12B: dwellings occupied periodically (sometimes known as second homes)

The criteria are;

- there is no resident of the dwelling, and
- the dwelling is substantially furnished

Dwellings occupied periodically (Furnished but no resident) includes all second homes and self-catering that fail to meet criteria to go into Non Domestic Rates

- 100% from 01.04.2024
- 150% from 01.04.2025

The following properties are exempted from the Premium;

- For a maximum period of one year properties that are on the market for sale or let.
- Annexes that are being used as part of the main residence or dwelling.

- Dwellings that would be a person's sole or main residence but which is unoccupied because the person resides in armed forces accommodation.
- Pitches occupied by caravans and moorings occupied by boats.
- Dwellings where the occupation is restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in a year.
- Dwellings that are occupied periodically when the usual resident is residing in job-related accommodation.

LIABILITY FOR OWNERS

The list below shows the cases where the owner will be liable:-

- A) Care homes within the meaning of the Care Standards Act 2000 and some hostels.
- B) Dwellings that are occupied by members of a religious community.
- C) Houses in multiple occupation.
- D) Dwellings which are occasionally occupied by an employer but whose staff are resident at the dwelling.
- E) The dwellings of ministers of religion.
- F) A dwelling provided to an asylum seeker under section 95 of the Immigration and Asylum Act 1999.

RIGHTS OF APPEAL

You can appeal if you think that:-

- i) The demand notice is addressed to the wrong person;
- ii) Your dwelling should be exempt from Council Tax;
- iii) You are entitled to a discount but no discount has been granted;
- iv) You are entitled to a disabled person's reduction, but no reduction has been granted;
- v) Your dwelling should not be in the prescribed classes of dwellings.

You should first write to the Executive Corporate Lead Officer: Procurement and Finance clearly stating the grounds for your appeal. The situation will be reviewed and you will be notified of the decision. If you still feel aggrieved following this decision, you will have a further right of appeal to the Valuation Tribunal.

VALUATION LISTS

It is the Valuation Office Agency that compiles and maintains the Council Tax list for domestic properties.

All domestic dwellings will appear in a Council Tax Valuation List placed in one of nine valuation bands. The list can be viewed at - [Check your Council Tax band - GOV.UK](#)

RIGHTS OF APPEAL – VALUATION MATTERS

You may appeal against your band in the following circumstances:-

- After demolition or conversion (e.g. from house to flats).
- Where there have been physical changes in the locality affecting value.

And within 6 months of:-

- A change to your property band made by the Valuation Office Agency.
- A band change to a property similar to yours made by the court.
- Becoming a new council tax payer.

MAKING AN APPEAL DOES NOT ALLOW YOU TO WITHHOLD PAYMENT OF YOUR COUNCIL TAX.

If your appeal is successful you will be entitled to a refund of any overpaid Council Tax.

Appeal forms and further information regarding appeal procedures can be obtained from The Valuation Officer for Ceredigion County Council, The Valuation Office Agency, Durham Customer Services Centre, Wycliffe House, Green Lane, Durham, DH1 3UW.

The telephone helpline number is 03000 505505 or visit the website at [Contact VOA - GOV.UK](https://www.gov.uk/contact-voa).

If you disagree with the Listing Officer's decision you will have a further right of appeal to a Valuation Tribunal.

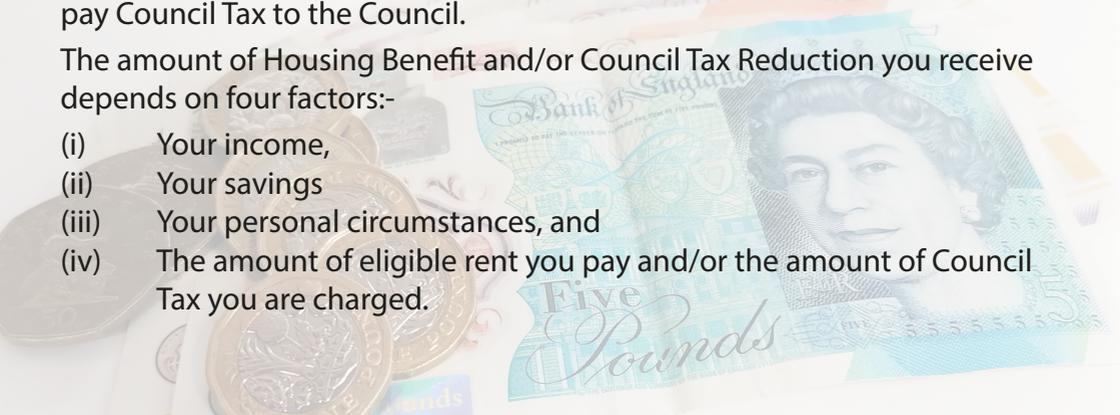
HOUSING BENEFIT AND COUNCIL TAX REDUCTION

Housing Benefit can only be claimed if you are of pension age, or if you are staying in a refuge, hostel or supported/temporary accommodation. If you are of working age, you must claim Universal Credit for help with your rent.

You may be able to receive a reduction under the Council Tax Reduction Scheme if you need help paying your Council Tax. This must relate to your main residence, and you must have either an individual or joint liability to pay Council Tax to the Council.

The amount of Housing Benefit and/or Council Tax Reduction you receive depends on four factors:-

- (i) Your income,
- (ii) Your savings
- (iii) Your personal circumstances, and
- (iv) The amount of eligible rent you pay and/or the amount of Council Tax you are charged.



CHANGE OF CIRCUMSTANCES

COUNCIL TAX, HOUSING BENEFITS AND COUNCIL TAX REDUCTION SCHEME

CHANGE OF ADDRESS

If you move home, the Council will need to adjust your Council Tax bill. Please advise the Executive Corporate Lead Officer: Finance and Procurement if you change your address.

HOUSING BENEFIT AND COUNCIL TAX REDUCTION SCHEME

If you receive Housing Benefit or a reduction under the Council Tax Reduction Scheme **you have a legal duty to notify the Benefits Office immediately** if there is any change in your circumstances which may affect your entitlement.

If you fail to report a change in circumstances, you will be required to repay any Housing Benefit and/or Council Tax Reduction that has been overpaid.

You are required BY LAW to notify the Council within 21 days if there is any change in your circumstances affecting the following:-

EXEMPT DWELLINGS

You must notify the Council if a dwelling ceases to be exempt from Council Tax.

DISCOUNTS

You must notify the Council if you no longer qualify for a single person discount, or if a disregarded person ceases to be disregarded for discount purposes, or if an empty dwelling becomes occupied.

DISABLED PERSON'S REDUCTION

You must notify the Council if you consider that you no longer qualify for a disabled person's reduction.



You can visit our website: www.ceredigion.gov.uk

