

This fact sheet is about complaints regarding council tax. It should be read together with our Complaints Procedure.

Carmarthenshire County Council is responsible for setting your bill and collecting payment. To do this, the council has to work within the relevant law, regulations and government guidance.

The Complaints Procedure can:

- look at complaints that the council failed to properly advise you of your property band, your bill, your right to appeal or of pre-court action
- check that the council has taken enforcement action fairly and by following the rules
- consider issues like unreasonable delay in taking action, failing to recognise your appeal, failing to keep proper records, failing to communicate properly or making mistakes in processing payments.

The Complaints Procedure cannot:

- value your property for council tax purposes
- change the band that your property falls into
- change the value of your council tax band
- adjust your bill or your payments
- prevent the council from taking enforcement action against you
- look at a complaint where there is or was a right of appeal against your council tax bill to the Valuation Tribunal for Wales.

Council tax is a general taxation to help pay for local services. It is not a charge for individual services that you may not require or may not benefit from. You will not therefore be entitled to a reduction because you do not benefit personally from certain local services.

Your council tax band is set by the Valuation Office Agency. If you think the banding might be wrong you should contact your local valuation office via their Helpline 0845 6001748. Further information can also be obtained at <http://www.voa.gov.uk/>

You have a right of appeal in law against many council tax decisions. If you think the amount of your bill is wrong or that you are not the person responsible for the bill, you should write to the council in the first instance. If the matter is still unresolved, you may have a right of appeal against the council's decision to the **Valuation Tribunal for Wales**. More information can be obtained at: <http://www.valuation-tribunals-wales.org.uk/>

You can get free, independent advice about appealing against your council tax bill from your local Citizens Advice Bureau, details of which can be obtained at: www.citizensadvice.org.uk

The council's website also contains information about the administration of council tax. Please visit:

<http://www.carmarthenshire.gov.uk/english/council/counciltax/pages/home.aspx>