

## **Council Tax – General Information**

Under Council Tax there is only one bill per dwelling. The amount you pay is dependent on the tax band your home is in – this is decided by the Valuation Officer at the Valuation Office Agency (an executive agency of HM Revenues & Customs). The bands are A to H – Band A pays the lowest amount of council tax and Band H the highest.

### **WHO WILL PAY?**

The person who will be responsible to pay the council tax is called the liable person. They will be whoever comes first in the following list:-

- 1 Resident Owner
- 2 Resident Leaseholder
- 3 Resident Statutory/Secure Tenant
- 4 Resident Contractual Licensee
- 5 Other Resident
- 6 Owner (if there is no resident)

If more than one person comes first in the list, (for example, joint owners) each of them will be named on the council tax bill and jointly responsible for paying that bill.

In addition, the liable person's partner will be jointly liable if they are:

- married to the liable person; or
- living with their partner as husband and wife;
- a civil partner of the liable person, (effective from 1 April 2006 only) or
- living with their partner as a civil partner (effective from 1 April 2006 only); *and*
- a resident of that dwelling

### **WHO IS A RESIDENT?**

For council tax purposes, a resident is a person aged 18 or over who has their sole or main residence in the dwelling. The principles of sole or main residence were established under the community charge legislation and have been used as a basis in more recent judgements in the High Court. That is, that a person's sole or main residence is considered to be where they would normally reside and continues to be that place when they are temporarily absent from it.

**If you have more than one home we may need to ask you for further information so that we can establish where your main home is for council tax purposes.**

### **CAN I CLAIM A DISCOUNT?**

You can apply for a:

- 25% saving if you are the only resident aged 18 or over living in the property
- 10% saving if your property is furnished but no-one lives there as their main home (second homes). There are exceptions – for instance certain types of job related accommodation – please contact us for more information.

Your council tax bill will not be increased if more than 2 people live in the property.

We can ignore certain people when deciding how many people are solely or mainly resident in the property. A list is given overleaf.....

The following special categories of people are ignored when counting the number of residents in the dwelling:-

### Category

- A full time students
- B the partner of a student or the dependant of a student who is not a British citizen
- C long-term patients in hospital or who live in care homes
- D severely mentally impaired
- E 18 and 19 year olds still eligible for child benefit
- F school and college leavers (if under 20 years old)
- G low paid care workers (usually employed by charities)

### Category

- H residents of hostels for the homeless or night shelters
- I carers looking after someone who is not their partner and not a child of their own who is under 18 years old
- J members of religious communities
- K members of visiting armed forces and international institutions
- L diplomats
- M people in prison
- N student nurses
- O apprentices
- P YTS trainees

## WILL THE PROPERTY BE EXEMPT?

Generally, you don't have to pay Council Tax on the classes of property listed in the sections below because they are exempt. Some classes do have time limits though and full council tax is usually payable when the exempt period ends.

### Classes of exempt VACANT (unoccupied & unfurnished) property:

- Class A needs major repairs or structural alterations to make it habitable (exempt for up to 12 months)
- Class C unoccupied and unfurnished (exempt for up to 6 months)

### Classes of exempt OCCUPIED property:






- Class M student halls of residence
- Class N all occupiers are students, school or college leavers or dependants of students
- Class O UK armed forces accommodation
- Class P visiting forces accommodation
- Class S all occupiers are under 18 yrs old
- Class U all occupiers are severely mentally impaired
- Class V main residence of a person with diplomatic privilege or immunity
- Class W the annexe to a property occupied by a dependant relative

### Classes of exempt UNOCCUPIED property:

- Class B owned by a charity (exempt for up to 6 months)
- Class D the taxpayer is in prison
- Class E the taxpayer has left to live in a care home
- Class F the taxpayer has died (exempt for up to 6 months after probate granted)
- Class G can't be lived in by law
- Class H held for a minister of religion
- Class I the taxpayer has gone to live elsewhere to receive personal care
- Class J the taxpayer has gone to live elsewhere to provide personal care
- Class K left empty by a student
- Class L the mortgagee has possession
- Class Q the taxpayer is trustee to a bankrupt
- Class R unused caravan pitch or boat mooring
- Class T unoccupied annexe to an occupied property

**This information is only a summary of the council tax regulations - we may need to ask you for further information before we award a reduction to you.**

**And finally...**if you need any help, advice or further information about the council tax, or need to tell us about a change in circumstances that may affect your bill you can:

-  phone us on **01775 761161**
-  fax us on **01775 711253**
-  email us at **[counciltax@sholland.gov.uk](mailto:counciltax@sholland.gov.uk)**
-  write to the Council Tax Billing Section at South Holland District Council, PO Box 8, Spalding PE11 2XQ
-  call in and see us at the Council Offices in Priory Road, Spalding – any weekday 08:30am to 4:45pm