

COUNCIL TAX

IN GENERAL, THE RULES ARE:

Owners: if the owners live in the property, it is the owners and their partners who pay the council tax.

Tenants: if tenants live in the property, it is the tenants and their partners who pay the council tax, except if the property is a 'house in multiple occupation'.

'House in multiple occupation': the landlord pays the council tax. A house in multiple occupation is a property which was originally constructed or subsequently adapted for occupation by persons who do not constitute a single household, or a property which is inhabited by a person or persons who either only have a license to occupy part of the property or who only pay rent for part of the property.

OTHER PROPERTIES:

The owner is responsible for paying the council tax at the following accommodations:

Care homes;

- hostels;
- armed forces accommodation;
- residence of a minister of religion or a religious community.

If none of the people living in the property are the owners or tenants of the property, we look to see if anyone has a license to occupy.

If someone has a license to occupy, he or she will be responsible for the council tax;

If nobody has a license to occupy, all of the residents who are 18 years or older are responsible for the council tax.

WHEN NO CHARGE APPLIES:

- anyone who is under 18;
- lodgers and sub-tenants who live with their landlord;
- friends and family members who live with the tenant or owner. 'Friends and family members' are people who are not the tenant or the owner of their home and who are not the partner of the tenant or the owner.

JOINT AND SEVERAL LIABILITY

More than one person is responsible for paying the council tax if there is more than one owner or more than one tenant living in the property, or if the owner or tenant has a partner. This is called joint and several 'liability'.

You are considered the partner of a person if you are husband and wife or living together as husband and wife, or if you are civil partners or living together as civil partners.

WHAT HAPPENS IF I AM JOINTLY AND SEVERALLY LIABLE FOR THE COUNCIL TAX?

If you are jointly and severally liable for the council tax you are, in fact, personally responsible for paying the whole of the council tax bill, and not just a share of it. If you pay your 'share' but the other person does not pay their 'share', we can recover the arrears from you, not just from the other person.

I THINK THAT I SHOULD BE JOINTLY AND SEVERALLY LIABLE BUT MY NAME IS NOT ON THE BILL?

You are still responsible for paying the council tax even if your name does not appear on the council tax bill. If there are arrears on the account and the council finds out about you, we can backdate the bill as far back as six years.

If you think you should be responsible for paying the council tax but your name is not on the bill please contact the council firstly by telephone and by letter.

UNOCCUPIED PROPERTIES

Council tax liability for unoccupied properties is the responsibility of the owner. The owner is usually the freeholder or the leaseholder of the property. However, if the property is rented the tenant may sometimes be counted as the owner.

WHEN CAN A TENANT BE MADE TO PAY THE COUNCIL TAX IF NOBODY LIVES IN THE PROPERTY?

Usually the landlord has to pay the council tax if nobody lives in the property. However, the tenant will have to pay if they have a fixed-term tenancy or lease for six months or more and the tenancy or lease has not yet ended.