

Who has to pay the Council Tax

There is one council tax bill for each dwelling, whether it is a house, bungalow, flat, maisonette, mobile home or houseboat, and whether it is owned or rented. To work out who has to pay for your home (or "dwelling"), look down the list below. As soon as you reach a description which applies to someone in your home, they will be responsible for the bill (and will be the "liable person").

- A. A resident freeholder (so for owner-occupied property the owner is liable);
- B. A resident leaseholder (this includes assured tenants under the Housing Act 1988);
- c. A resident statutory or secure tenant;

- d. A resident licensee;
- e. A resident;
- f. The owner (this applies where the dwelling has no residents).

A "resident" is a person of 18 years or over who lives in the dwelling as their only or main home.

Who pays the Bill

This means that owner-occupiers or resident tenants (including council tenants) usually have to pay the tax. If the property is empty, or it is no-one's main home, the owner is responsible for the bill.

Whether a property is treated as your main home will depend on a number of factors, such as how much time you spend there and whether it is your family home. You cannot have more than one main home for council tax purposes.

Are the residents always liable?

In some special cases the owner, not the residents, has to pay the council tax. These are:-

- dwellings occupied by more than one household, where the residents pay rent separately for different parts of the dwelling and where the households perhaps share cooking or washing facilities, for example, some hostels, nurses' homes or groups of bed-sits;
- residential care homes, nursing homes (such as hospices), mental nursing homes or certain types of hostel providing a high level of care;
- religious communities such as monasteries or convents;
- dwellings which are not the owner's main home, but which are the main home of someone whom the owner employs in domestic service;
- vicarages and other dwellings where a minister of religion lives and works. (Where the owner-occupier is a Church of England minister of religion, the Church is responsible for the bill.)

- accommodations provided to asylum seekers under Section 95 of the Immigration and Asylum Act 1999.

If you live in such a dwelling, where the owner is liable, you do not have to pay council tax. If your landlord is the liable person, they might be able to ask you to pay something towards the bill, depending on the terms of your agreement with them.

Does only one person have to pay in each dwelling?

Sometimes more than one person is responsible for paying the Council Tax, for example when two or more people live in the property and jointly own, rent or lease it. The only time this does not apply is when one is severely mentally impaired.

There will only be one bill for the property and it may be addressed to one of the people responsible or, to all of them if all the names are known.

Joint responsibility also applies to a husband, wife, civil partner or opposite sex partner of the person who has to pay the bill providing they all live in the same property even if they are not joint owners, leaseholders or tenants.

Bills cannot be split between joint council tax payers, for example if three people live in the property, there will only be one bill issued and not three bills for one third of the council tax.

The Council cannot get involved in any arrangements that people with joint responsibility have made between themselves for payment and, if necessary will take legal action against each one separately if the council tax is not paid. This includes anyone who has paid, or been given full benefit for, the amount they consider to be their 'share' of the bill.

Civil Partnership Act 2004

The Civil Partnership Act 2004 comes into force on 5 December 2005 and has implications for Council Tax legislation, for example providing for (same sex) civil partners to be jointly and severally liable for Council Tax in the same way as married couples.

Does each liable person get their own bill?

Your council may send the bill to just one of the liable people, to some of them, or to all of the liable people. If you are jointly liable you should ensure that the whole bill is being paid. Even if you have paid your 'own share' of the bill, the council may still seek to enforce payment of any balance outstanding from you