

## Factsheet 21

# Council Tax

May 2024

### About this factsheet

This factsheet aims to help you understand:  
Council Tax liability and payment



## Glossary

AA – Attendance Allowance

CTR – Council Tax Reduction/Support

DLA – Disability Living Allowance

DWP – Department for Work and Pensions

### 3 Who must pay Council Tax?

An adult resident of a dwelling is normally liable for the Council Tax. For Council Tax purposes, you are '*resident*' in a dwelling if it is your sole or main residence and you can only be resident in one dwelling at a time.

Your sole or main residence should be the dwelling that a '*reasonable onlooker*' with knowledge of the facts would decide was your home at the time.

Factors such as how much time you spend at different addresses and your security of tenure in them and where you are registered for voting and medical treatment may be relevant.

For the dwelling in which you live, the rules on liability are:

If you own your home, you are liable for Council Tax. If a partner lives with you, they are jointly liable, whether or not they are joint owners. A partner is a spouse, civil partner, or someone you live with as if married or civil partners. Any resident joint owners are jointly liable.

If you rent your home from a non-resident landlord, you are liable for Council Tax. If a partner lives with you, they are jointly liable even if not mentioned on the tenancy agreement, as are any joint tenants.

If you rent your home from a resident landlord, your landlord is liable.

If you are a tenant or licensee in a house in multiple occupation (for example, a bedsit, hostel or non-self-contained accommodation), the landlord/owner is liable, whether resident or not.

If you live in a care home, hostel, or religious community, the owner of the property is liable, whether resident or not.

If you are an asylum seeker, the owner may be liable whether resident or not – seek advice if this applies to you.

#### Examples

Anna lives with her son in a private rented house. The tenancy is in her son's name so he is solely liable for Council Tax, although Anna may agree to help with the bill. If they were joint tenants, they would both be liable.

Sam and his wife Paula own their house. Their daughter lives with them and pays them

The local authority has the right to ask residents and property owners for information to help decide who is resident and liable for Council Tax and can impose penalties if you do not respond. You can appeal against a penalty or decision about where you are resident and who is liable for Council Tax. See section 11 for more information.





## 6.1 Making a proposal

You can make a proposal by writing to the local VOA office or by contacting them for a form.

You must give information about yourself, the dwelling, the band you are seeking for the dwelling, and why you believe the current band is incorrect. When the VOA receives your proposal, a listing officer decides whether your proposal is valid or invalid.

If your proposal is considered invalid, you receive an invalidity notice telling you why. It gives you the chance to make a further proposal or to appeal to the Valuation Tribunal for England against the invalidity notice.

If your proposal is considered valid, there are several possible outcomes:

the listing officer may agree your proposal

a new band for the dwelling may be agreed which is different from the one you proposed

the Valuation Tribunal may hear the case as an appeal and make a decision, or

you may withdraw the proposal.

A local advice agency may be able to help you with a proposal to change the band allocated to your home. For more information about this process, see [www.gov.uk/challenge-council-tax-band](http://www.gov.uk/challenge-council-tax-band)

## 7 Council Tax exemptions

If a dwelling is exempt, there is no Council Tax to pay.

Many exemptions apply to different types of empty property.

There are exemptions for people, including students and people with a severe mental impairment. For more information



## 7.2 Unoccupied dwelling exemptions

A local authority may decide to exempt an unoccupied dwelling that is unfurnished for up to:

12 months if it needs, is undergoing, or has recently had major repairs  
six months for any other reason.

An unoccupied dwelling, whether furnished or not, should be exempt if:  
left empty if you are in prison o

## 8 Disability reduction scheme

This scheme may apply if your home has features that make it suitable for someone living in it who has a disability. This may apply if you have either:

an additional bathroom or kitchen for the use of a disabled person

enough space for the disabled person to use a wheelchair indoors

a room (other than a bathroom, kitchen or WC) which is mainly used by the disabled person – this might be a treatment room, a room for special equipment such as for dialysis, or, sometimes, an additional bedroom.

If your home qualifies for a disability reduction, your bill is reduced by one band. For example, if your home is valued in band C, you pay the

## 9.1 How many people count for Council Tax?

To work out if you qualify for a discount, count up the number of people resident in your property for Council Tax purposes, leaving out:

anyone who has a severe mental impairment (see section 7.1)

anyone whose sole or main residence is somewhere else

anyone living in a care home, nursing home or a long-term hospital patient where that is their sole or main residence

a carer (paid or unpaid) who looks after someone in the same household for at least 35 hours a week. The cared for person must receive AA, DLA middle or high rate care component, PIP daily living component, armed forces independence payment or the highest rate of constant AA.

This can apply to carers who work or who are over State Pension age. More than one carer can be disregarded if they meet the conditions.

**Note:** This does not apply if the person receiving care is the partner of the carer or the carer's child aged under 18.

Some volunteer care workers working on behalf of, or introduced to the person they care for, by a charity, government department or local authority and who fulfil certain conditions. They are usually young people from an organisation like Volunteering Matters, who work at least 24 hours a week and have accommodation provided on the premises.

anyone aged under the age of 18

anyone for whom Child Benefit is payable and recent school/college leavers under the age of 20

full-



## 10 Council Tax Reduction (CTR)

Each local authority in England is responsible for operating its own local scheme of Council Tax Reduction (or Council Tax Support in some areas). Eligibility and the amount of support varies between local authority areas. A standard scheme applies to claims over pension age.

To qualify for CTR, you must not usually have savings over £16,000 (unless you qualify for Pension Credit (PC), see section 10.1), and not be subject to immigration control (see DWP Guidance in section 12).

For specific information about the scheme in your area, contact your

## 10.2 Non-dependant deductions

If you live with someone, other than your partner or dependent children, your CTR entitlement may be reduced. This is called a non-dependant deduction.

The following rules are for CTR for pensioners. If you have not reached State Pension age, contact your local authority as these rules are different.

A deduction is made because it is assumed the non-dependant will contribute towards your bills. This is regardless of how much, or if, they actually contribute. The following do not count as a non-dependant:

your partner

you or your partner's dependent children or foster children

anyone jointly responsible for Council Tax (e.g. joint owner or tenant)

a boarder, sub-tenant or licensee

someone staying with you who normally lives elsewhere

live-in paid carers employed by a charity or voluntary organisation

<b>Circumstances of the non-dependant</b>	<b>Weekly deduction from CTS</b>
Not working or working less than 16 hours a week	£4.90
Working 16 or more hours a week with average gross income less than £256.00	£4.90
Working 16 or more hours a week with average gross income between £256.00 and £444.99 a week	£10.05
Working 16 or more hours a week with average gross income between £445.00 and £553.99 a week	£12.60
Working 16 or more hours a week with average gross income £554.00 a week or more	£15.10

### 10.3

It is your responsibility to tell the local authority of changes in your circumstances, for example if you no longer live alone or are no longer entitled to a discount or exemption. Notify the local authority within 21 days of the change or they could impose a fine. You have the right to appeal to the Valuation Tribunal for England against any fine.

**Action**

See factsheet 74, *Challenging welfare benefit decisions* for more information or seek advice from a local advice agency.



## 12 DWP Guidance

The DWP provides a range of guidance documents with information about benefits which you may find useful. For Council Tax, guidance can be found at:

[www.gov.uk/government/collections/housing-benefit-and-council-tax-benefit-manual](http://www.gov.uk/government/collections/housing-benefit-and-council-tax-benefit-manual)

Specific areas of guidance highlighted in this factsheet can be found by using the above link and selecting the appropriate heading:

**Council Tax exemptions** (section 7) legislation can be found at

## Useful organisations

### **Citizens Advice**

[www.citizensadvice.org.uk](http://www.citizensadvice.org.uk)

## Age UK

Age UK provides advice and information for people in later life through our Age UK Advice line, publications and online. Call Age UK Advice to find out whether there is a local Age UK near you, and to order free copies of our information guides and factsheets.

### **Age UK Advice**

[www.ageuk.org.uk](http://www.ageuk.org.uk)

0800 169 65 65

Lines are open seven days a week from 8.00am to 7.00pm

### **In Wales contact**

#### **Age Cymru Advice**

[www.agecymru.org.uk](http://www.agecymru.org.uk)

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