

How to assess your eligibility for Council Tax

WHO PAYS COUNCIL TAX?

Responsibility for payment of Council Tax is determined by both who lives in a property and by their interest in the property. You are regarded as living there if you have your main home there. For most properties the responsibility will fall on the owner or tenant living there.

The actual person responsible at each address will be determined from the following list. Look down the list and as soon as you reach a description which applies to one or more people in the property they will be the person(s) responsible for paying the bill.

- Resident freeholder
- Resident Leaseholder
- Resident Tenant (including tenants of the Council, housing associations, and private tenants)
- Resident Licensee (e.g. tied accommodation)
- Resident
- Non resident owner

For example if you are the resident freehold owner and the other residents are tenants then you will be liable for payment of the bill.

JOINT AND SEVERAL LIABILITY

If you are living with a partner as husband or wife (whether married or not) then you will be equally responsible for the Council Tax bill even if only one of you meets the rules above.

If you are joint tenants with some one else who lives there then you will each be equally responsible for the Council Tax bill. In these circumstances there is no "my half and their half" of the bill. Each of you is responsible for paying the whole bill. If one of you leaves the Council can look to either of you for payment of any outstanding amount. Any agreement between yourselves to split the payments is a private arrangement and does not involve the Council.

Any one who is severely mentally impaired cannot be jointly and severally liable.

WHERE IS MY MAIN HOME?

Most people only have one home. If you live at more than one address Test Valley Borough Council will have to decide which address is your main home. Your main home will not necessarily be the place where most time is spent, other factors have to be taken into account such as your interest in the properties, the reason for having more than one home and your links with the respective properties. It would be unusual for a person and his or her partner to have different main homes.

If you are unhappy with any decision Test Valley Borough Council make about which property is your main home you have the right to appeal.

OWNER'S LIABILITY

In certain cases the owner, not the resident, will have to pay. These include:

- Properties occupied as bed-sits (houses in multiple occupation)
- Residential care homes and nursing homes
- Properties where a minister of religion lives and works
- Religious communities such as monasteries and convents
- Properties which are not the owner's main home but which are the main home of someone whom the owner employs in domestic service

HOUSES IN MULTIPLE OCCUPATION

Liability for the Council Tax for a house in multiple occupation rests with the owner. For a property to be regarded as a house in multiple occupation the following conditions must apply:

The property was originally built or has been adapted for occupation by persons who do not make up a single household, OR
 Each person or persons occupying the property either is a tenant of, or has a licence to occupy, part only of the property, or has a licence to occupy, but is not liable, (whether alone or jointly with other persons) to pay rent or a licence fee for the whole of the property.

If Test Valley Borough Council decide that you are living in a house in multiple occupation then your landlord, normally the owner, will be liable for the Council Tax.

LIABILITY FOR EMPTY PROPERTIES

The owner will normally be liable for any Council Tax due for a property which is unoccupied. If you move out of the property and continue to be liable for the payment of rent you will still be liable for any Council Tax due as long as you continue to hold a tenancy for the property.

Revenues Services

Test Valley Borough Council
 Beech Hurst
 Weyhill Road
 Andover
 Hampshire SP10 3AJ

Telephone: 01264 368500
 Fax: 01264 368599
 Minicom: 01264 343214

Assessing Council Tax and your eligibility for payment

This leaflet outlines the procedures for valuation and banding of domestic properties and your eligibility for payment of Council Tax.

Please read this leaflet and keep it safe until you need to write to us.

Understanding your Council Tax

www.testvalley.gov.uk



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The Valuation and banding of domestic properties

VALUATION OF DOMESTIC PROPERTIES FOR COUNCIL TAX

Most dwellings will be subject to Council Tax.

A domestic property will be placed in one of eight Council Tax Valuation bands. The Council Tax Valuation bands are as follows:

VALUATION BAND	RANGE OF CAPITAL VALUE
A	up to and including £40,000
B	£ 40,001 to £ 52,000
C	£ 52,001 to £ 68,000
D	£ 68,001 to £ 88,000
E	£ 88,001 to £120,000
F	£120,001 to £160,000
G	£160,001 to £320,000
H	Over £320,000

WHO CARRIES OUT VALUATIONS?

The Valuation Office Agency, which is part of the Inland Revenue, carries out all valuations for the purpose of Council Tax. The Listing Officer of the Valuation Office will assess the value which your property would have been expected to sell for, on the open market, as at 1st April 1991. The value is not based on current market values. The reason for this is to ensure that all properties, including new properties, are valued at one common date. In order to place all valuations on a common footing, a number of assumptions must be made.

- Sale would be with vacant possession
- Houses would be sold freehold
- Flats would be sold on a 99 year lease
- The size, layout and character of the dwelling and the physical state of the locality are the same as they were on 1st April 1993, or if a later alteration is being made to the list, generally as they were on the day the alteration comes into effect
- The dwelling, and any common parts such as an entrance or hallway shared with another dwelling, were in reasonable repair

HOW DO I FIND MY COUNCIL TAX BAND?

The Council Tax Valuation List shows all domestic properties within the area covered by Test Valley Borough Council. The Council Tax band is shown alongside each address. A copy of the valuation list can be inspected, during normal office hours, at the offices of the Listing Officer at the Local Valuation Office or at either of the Council's offices located in Andover and Romsey (addresses given opposite). The Council Tax band is also shown on your Council Tax bill. Bandings can also be obtained from the website at www.voa.gov.uk

CAN THE COUNCIL TAX BAND CHANGE?

The Government has decided to revalue properties as of 1/4/05 in order for a new valuation list to come into effect from 1/4/07. Individual dwellings may be rebanded in the following instances and you may ask the Listing Officer to look at the entry in the List and band for your property in the following instances:

- If your home increases in value because you have carried out improvements. The change in band will only become effective if your home or part of it is sold.
- If your home decreases in value because part of it has been demolished, or the state of the local area changes.
- You start or stop using part of your dwelling to carry out a business, or the balance between business and domestic use changes.

Where revaluation is necessary, your home will be assessed on the value as at 1st April 1991 using the same assumptions mentioned above.

CAN I ASK THE LISTING OFFICER TO ALTER THE BAND?

To ask the Listing Officer to alter a Band you make an appeal. An appeal takes the form of a 'proposal' to alter a valuation list. You must appeal to the Listing officer of the Valuation Office Agency and not to the Council.

WHO CAN APPEAL?

Normally you can only appeal if you are the person liable to pay the Council Tax, the person who would be liable if the dwelling were not exempt, the owner of the dwelling or the Local Authority. A 'proposal' or appeal may be made within:

- Six months of the day on which the proposer first became the Council Tax payer.
- Six months of the date on which an alteration of the list in respect of a dwelling is made (which would include the first entry of a dwelling in the list if after the date on which the list was compiled).
- Six months of the date of a relevant decision of a Valuation Tribunal or the High Court where it appears that account has not been taken of it.

You should continue to pay your Council Tax bill while your appeal is outstanding.

HOW MUCH WILL I HAVE TO PAY?

The Council Tax bill is issued by the Council and includes sums required by Hampshire County Council, Hampshire Police Authority and your local parish or town council as well as Test Valley Borough Council. The amount you will have to pay will depend on which valuation band your home is in.

WHO TO CONTACT

You can contact the Listing Officer of the Valuation Office Agency at the following address.

The Listing Officer
Valuation Office Agency
Overline House
Blechynden Terrace
Southampton SO15 1GW
Telephone (023) 80538500
Ask for Council Tax Valuation.
or visit www.voa.gov.uk

The Council Tax Valuation List can be inspected during normal office hours at the Council Offices.

Revenues Enquiry Office
Test Valley Borough Council
Council Offices
Duttons Road
Romsey SO51 8XG
OR
Revenues Reception
Test Valley Borough Council
Beech Hurst
Weyhill Road
Andover SP10 3AJ

Telephone enquiries to
Andover (01264) 368500
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