

In a few cases, a substantial proportion of the year is spent at two or more addresses. In such cases, it is important to stress that 'main residence' does not simply mean the address at which more time is spent than at any other. In cases where enquires are needed the Council will take account of factors such as:

- i. Where the person is employed;
- ii. Where any children go to school;
- iii. Where each member of the household works;
- iv. Where each person keeps the majority of their possessions;
- v. The intention to return.

Other Leaflets on Council Tax

1. Liability for Council Tax
2. Exemptions and reductions (Students/Apprentices/YTS trainees)
3. Help for people with disabilities and for those caring for them
4. Reductions for Disabled Persons
5. Valuation Bands and Appeals
6. Exemptions
7. Advice for the Bereaved

More information can be obtained from the Finance Department of Stratford on Avon District Council.

Please write to:

Stratford on Avon District Council

Elizabeth House
Church Street
Stratford upon Avon
Warwickshire
CV37 6HX

Telephone: (01789) 260990

Facsimile: (01789) 260444

E-mail: revenues@stratford-dc.gov.uk

www.stratford.gov.uk

If you are liable for council tax and on low income, then you may qualify for Council Tax Benefit. Please contact the Benefits Office for an application form on (01789) 260991. No benefit can be payable unless you occupy the property.



Liability for Council Tax

Stratford on Avon District Council
Revenues Division

Liability for Council Tax



Who is liable?

Sole or main residence



C.T. 1

Who is liable for Council Tax?

The person liable for Council Tax is whoever comes first in the list below:

- Residents who have a freehold interest
- Residents who have a leasehold interest
- Residents who are statutory or secure tenants
- Residents who have a contractual licence to occupy
- Residents
- Owners

What do you mean by 'resident' and 'owner'?

Resident: any individual aged eighteen or over who has their sole or main residence in the dwelling.

Owner: A person who has an interest in the whole or any part of the dwelling. An interest is a freehold interest or leasehold

granted for 6 months or more.

Examples of the above are:

- a) Freeholders
- b) Long leaseholders
- c) Assured and assured shorthold tenants whose tenancies were granted for at least 6 months
- d) Housing association and Council tenants whose tenancies were granted for at least six months

Can more than one person be liable?

All persons who have an equal interest in the dwelling will be jointly liable. This applies to the spouse of the liable person resident in the same dwelling. It also applies to married or unmarried couples living together.

NB. Students who live in shared accommodation are normally exempt from Council Tax charges altogether, however difficulties can arise if one (or more) of the residents are no longer students. Please ask for details.

What is sole or main residence?

Where a person has 2 or more homes it will usually be obvious which is their main residence.

Principles accepted by the courts are that:

- a) A ship plying the high seas cannot, in law, constitute a person's residence
- b) Residence implies a degree of permanence
- c) Temporary presence at an address does not make a person resident there
- d) Temporary absence does not deprive a person of residence
- e) A person's sole or main residence does not change if they are on holiday or temporarily in hospital.

If they live mainly in this country it is likely that they will have their main residence here for the whole year.

(P.T.O.)