

## Who has to pay Council Tax?

One Council Tax bill is sent for every home, and Council Tax regulations set out how we have to work out who is responsible for paying the bill (– that is, who is the ‘liable person’). Usually the residents are responsible but in certain cases, the owner is always liable (see ‘Cases where the owner is always liable’ further down this page)..

If there is more than one resident, the liable person is whoever appears nearest the top of the following list:

- a resident freeholder (for example, an owner-occupier)
- a resident leaseholder (for example, an assured tenant)
- a resident statutory or secure tenant
- a resident licensee
- a resident
- a tenant who has a lease of six months or more, but does not live at the property
- the owner (where there are no residents).

In this list, ‘resident’ means someone over the age of 18 who has their sole or main residence in the property. (For more information on sole or main residence, see the related page below.)

### More than one liable person

Where the description fits more than one person, those people are **jointly and severally liable** (except that full-time students cannot be held jointly liable with non-students, and severely mentally-impaired people cannot be held jointly liable with non-impaired people). This means that each person is legally responsible for the whole Council Tax bill, not just ‘their share’.

Husbands and wives or civil partners living in the same home are jointly liable, as are unmarried couples.

### Cases where the owner is always liable

In some cases, the owner has to pay the Council Tax even if they are not living in the property and somebody else is resident. These are

- residential care homes, nursing homes and some hostels
- residences which are occupied by more than one household and the residents pay rent separately for different parts of the property, or which are specially built or altered so that people of different households can live in them (known as **Houses In Multiple Occupation** or HMOs - for more information on this, see ‘Houses in Multiple Occupation’ in the downloads section)
- residences which are for let for less than six months to a tenant whose main residence is elsewhere
- residences provided to asylum seekers under the Immigration and Asylum Act 1999
- residences of ministers of religion
- residences of religious communities
- residences of domestic servants

### What if I receive a bill but I think I am not responsible?

If we send you a bill and you think you should not be liable, you need to contact us about it. If we cannot reach an agreement you can appeal to an independent tribunal. For details, see the download ‘Appeals against Council Tax liability’.