

COUNCIL TAX

WHAT IS COUNCIL TAX?

Council Tax is a local government tax paid on domestic dwellings. The amount of the charge depends on:

- the number of adults living in the property
- the personal circumstances of the residents
- the value of the property.

There is one charge per property, whether it is owned or rented, and whether it is a house or a flat. A bill is issued to the liable person(s) and s/he must pay the charge.

DO STUDENTS HAVE TO PAY COUNCIL TAX?

Most full time students do not have to pay Council Tax, although technically only a property can be exempt from council tax, not a person. However there are limited situations when a full time student may be liable for Council Tax: For example, when a full time student owns a house and rents out part of it to a non-student.

There is no council tax to pay if the property is 'exempt'. A property is exempt from Council Tax, if:

- It is a Hall of Residence, or the University nominates the majority of residents in the accommodation, or
- All the residents in the property are full time students. *An exemption will also apply if the only other resident(s) are a student's spouse/dependant, who is not a British Citizen and who cannot take up paid employment or receive benefits. Seek advice if the spouse or dependant is an EEA national, or*
- It is unoccupied and the property was the sole or main residence of its owner and s/he has become a student.

Even if the property is not exempt a student will not usually be the person who has to pay the bill. A full time student will not be the person liable to pay Council Tax if they:

- Live in a House in Multiple Occupation (HMO). For Council Tax purposes, an HMO is a shared house where the tenants have individual tenancies, or
- Have an equal or lesser 'legal interest' in the property than a non-student who lives there (e.g. the same kind of tenancy), or
- Share a property with the owner.

NB These lists are not exhaustive and there are other situations which may lead to property exemption or affect liability. If in doubt please contact the Advice Centre.

HOW IS A FULL TIME STUDENT DEFINED FOR COUNCIL TAX PURPOSES?

A full time student is defined as someone;

- enrolled on a full time course; and
- attending a university or college course lasting at least an academic year or one calendar year; and
- attending for at least 24 weeks in each academic or calendar year; and
- who has to undertake study, tuition or work experience of 21 hours per week during term time. Study does not have to be supervised.

HOW DO I PROVE I'M A STUDENT?

Often the university will have notified the council that you are a student, however in some cases you may need to tell the council yourself and provide proof in the form of a certificate issued by the university.

You can download a copy of your Certificate of Student Status from the 'My Student Record' part of shuspace to prove your student status. If you are not able to download a certificate you should contact your faculty for assistance.

WHAT ABOUT STUDENTS ON PLACEMENTS OR YEAR OUT?

Students on a placement or students who have temporarily suspended their studies are still defined as students for the purposes of Council Tax.

DISCOUNTS

If you find yourself in one of the few situations where you are liable for Council Tax, or if, for example, your partner is liable for Council Tax, discounts may apply which can reduce the Council Tax bill.

Disability Reduction Scheme

If someone living in the property has a disability, you should check whether the Disability Reduction Scheme applies. Seek advice.

Status Discount

You may be able to claim a 'status discount' if some of the residents can be 'ignored' when it is decided how many people live in the property.

Some examples of people who are invisible are:

- 18 year olds (or under) for whom Child Benefit is still payable
- School leavers aged less than 20
- Students (see definition)
- Student nurses on registered courses.

Single Occupier

If only one 'visible' adult lives in the property, they can claim a 25% 'Single Occupier' discount.

HELP TO PAY THE BILL

If after applying all of the above there is still a Council Tax bill to pay there may be help available to meet the cost.

Main Council Tax Benefit

You or someone else in the property may be able to claim main Council Tax Benefit to help pay the bill. *International students should seek advice before doing this as claiming benefits are likely to breach your visa requirements.*

Most full time students cannot claim Council Tax Benefit, unless they:

- Have a disability;
- Have an illness which limits their ability to work;
- Are a lone parent or a lone foster parent;
- Are one of a couple who are both full time students and one or both of them are responsible for a child;
- Are a pensioner;
- Are waiting to go back on to their course, having taken time out due to an illness or caring responsibility that has now come to an end;
- Are in receipt of a Disabled Students Allowance due to deafness;
- Are in receipt of Income Support, income based Employment and Support Allowance or income based Jobseekers Allowance.

If you are a part time student, you can claim Council Tax Benefit, as long as you meet the criteria. You should check whether your partner or someone else in the property could claim Council Tax Benefit, if none of the above applies.

Second Adult Rebate

The 'second adult rebate' is an alternative form of Council Tax Benefit. The liable person claims this and it reduces the bill when there is at least one second adult on a low income living in the property. The second adult must not fit into the groups with a status discount (see previous description). If you think this might apply seek advice because the rules are complicated.

Local Authority Discretion

If you are in financial hardship the council may in some circumstances agree to make 'Discretionary Housing Payments' to help pay the bill or they may agree to use their discretion to reduce or remove the council tax charge. If you are in hardship please contact the Advice Centre.

CONTACTS

Advice Centre

The HUBS
Paternoster Row
Sheffield
S1 2QQ
Tel: 0114 225 4148
Fax: 0114 225 4943
Email: advicecentre@shu.ac.uk
Web: www.hallamunion.org/advice

Sheffield City Council

First Point
Howden House
Union Street
Sheffield

Housing Benefit and Council Tax Call Centre
Tel: 0114 273 6777

Council Tax Helpline
Tel: 0114 273 6633

Discretionary Housing Payment Administration Centre

PO Box 1283
Town Hall
Sheffield
S1 1UJ

0114 273 6983