

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 people 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 flat. The charge 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 are not now liable for 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
- 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.*
- it is unoccupied and the property was the sole or main residence of its owner and s/he has become a student.

If the property is not exempt a student will not usually be the person who has to pay the bill. However if the property is not exempt 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 legal interest (e.g. the same kind of tenancy) as a non-student who lives there, 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?

You can download a copy of your Certificate of Student Status from the "My Records" part of ShuSpace to prove your student status.

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, there may be discounts which can reduce the Council Tax bill.

Disability

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.

One person

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 for all of the above you find that there is 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 pay the charge. 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,
- 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.

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. This second adult must not be able to claim Council Tax Benefit or Housing Benefit to pay for the Council Tax themselves. The person must not fit into the groups with a status discount (see previous description).

You should seek advice because the rules are complicated.

CONTACTS

Sheffield City Council

First Point
Howden House
Union Street
Sheffield

Housing Benefit and Council Tax Benefit Helpline
Tel: 0114 273 6777

Council Tax Helpline
Tel: 0114 273 6633