

# Council Tax Overview - SADLA

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# Topics to cover

- Why are we doing this?
- SCC finances – background for 2011/2012
- Key elements of Council Tax
  - Special considerations – HIMO's and students
- Problems for us?
- How to contact us
- Questions

# Why are we doing this?

- Opportunity to begin sharing problems issues geared to improving working relationships.
- Increase understanding of problems we face – us to understand yours!
- Need to improve communication
- Scope for working much more closely together

# The Council's Finances

- Need to save around £220m in the next 3 years
- Spending plans for 2011/2012 are for £1.5 billion
- Increasing revenue collected can help to maintain services
- Revenue comes from
  - 61% from Central Government
  - 26% from service charges, and
  - 13% from Council Tax
- NIL % increase for 2011/2012 - £187.9m to collect!

# Council Tax Process

- Properties – 238k in Sheffield – 59% in Band A
  - Keep track all new, splits, combined, demolished properties
- Database
  - Holds all property information – owners where known
  - Personal information – unique reference for each liable person(s); any reductions applied; payment methods; payments made; balances and amounts due, documents issued and recovery action taken.
- Liability
  - Determined by Government legislation
  - Once information available we decide who is liable – hierarchy of liability.
  - Generally who lives in a property is liable – some exceptions where owner.
  - Special arrangements for HIMOs and all student properties.
  - Can appeal if disagree – in writing to Council Tax, PO Box 1310, Sheffield S1 1UY or [counciltax.liability@sheffield.gov.uk](mailto:counciltax.liability@sheffield.gov.uk)
- Billing, collection and recovery
  - Bills issued and payments not made or no contact recovery process begins.
  - Various options – reminder, summons, attachments, bailiff action, bankruptcy etc

# Houses in Multiple Occupation

- For Council Tax purposes FORGET any other regulations around HIMO – Housing in particular.
- Where designated as a HIMO – OWNER NOT TENANTS ARE LIABLE
- Type of tenancy agreements key
  - Where this is for several tenants and allows them to occupy the whole of the property – TENANTS GENERALLY LIABLE.
  - Where several tenants who each have their own tenancy agreement to occupy a room or part of a property, or they pay separate rents – OWNER GENERALLY LIABLE
  - If the tenants are full time qualifying students these may be exempt from Council Tax – subject to proof or evidence from the Universities or the students (certificates)
- Can appeal if disagree – in writing to Council Tax, PO Box 1310, Sheffield S1 1UY or [counciltax.liability@sheffield.gov.uk](mailto:counciltax.liability@sheffield.gov.uk)

# All Student properties

- **Providing all residents meet the qualifying criteria – fully exempt**
- **In these circumstances tend to issue bill to owner or landlord**
  - Aware of what is happening for council tax purposes
  - More likely to respond to enquiries or changes than students
  - Hold much of the information needed.
- **If students**
  - Not really interested in council tax or whether liable or not
  - Massive problem with foreign students – swap flats, change names
  - City Centre nightmare – students or not; multiple owners and agents in same block; ignore all correspondence; no concierges or management offices; difficulty in gaining access; cannot see in; no letter boxes just mail boxes which are just left!
  - Considerable resource implications to find basic information for accurate billing

# All Student Review

## ■ Review

- Annual review of exemptions – failure to do so impacts on Government grant, potential revenue for the Council and so could affect services
- Have almost 9,000 properties – 6,300 in 2004.
- Recognised as ‘best practice’
- Billing landlords simplifies review process
- Takes place in 3 stages
  - Large landlords and in purpose built blocks – via e-mail
  - Small landlords – review form
  - Single landlord properties and where bills to students – review form
- Majority reply – difficulties with some managing agents
- Failure to reply will result in the exemption being cancelled and a bill sent generally to the owner/landlord
- Wastes everybody’s time

## What would help us?

- Information provided promptly and when requested
- Names of all tenants – moving in and out
- Dates move in and out
- May need copies of tenancy agreements
- Forwarding addresses or contact addresses of tenants
- Furnished or unfurnished accommodation
- Students or not – where they attend, course details
- Excellent relationship with universities
- Lists of students late October/early November – not all shown
- Lists of properties owned by individual landlords – registered landlord scheme.

# What you can expect from us?

- **Accurate billing**
  - Names of the right people
  - Right dates
  - Right discounts and exemptions applied
- **Less work for you**
- **Prevents unnecessary bills being issued, enquiries being made**
- **Stops unnecessary recovery action**
- **Dedicated e-mail address by which to contact us**  
**[counciltax.liability@sheffield.gov.uk](mailto:counciltax.liability@sheffield.gov.uk)**

## Contact details

- By telephone
- Phoning the Council Tax helpline on 2736633 between 8.30am and 5.30pm
- By e-mail
  - [Council.tax@sheffield.gov.uk](mailto:Council.tax@sheffield.gov.uk)
  - [Counciltax.liability@sheffield.gov.uk](mailto:Counciltax.liability@sheffield.gov.uk)
- Writing to Council Tax at PO Box 1310, Sheffield S1 1UY
- Visiting First Point at Howden House
- For information about Council Tax visit
  - [www.sheffield.gov.uk/council-tax](http://www.sheffield.gov.uk/council-tax)

**Over to you!**