



COUNCIL TAX FACTSHEET NO. 1

Am I Responsible for Paying the Council Tax?

Lewes District Council determines who is responsible for paying the Council Tax by looking at the “Hierarchy of Legal Interest” at the property concerned.

What is the “Hierarchy of Legal Interest”?

This is defined in government regulations and is based on the “status” of the person(s) living at the property. In order to establish who must pay, Lewes District Council looks at this hierarchy.

What this means is that the highest person in the list below (i.e. hierarchy) is the person who will actually be responsible for paying the Council Tax at the property concerned. If two or more people share the highest position in the list, then they will be jointly responsible. (See Council Tax Factsheet No. 3 – Joint & Several Liability).

- **Resident Freeholder** e.g. House owner, meaning people who have the legal right over the land on which a property is built as well as the property.
- **Resident Leaseholder** e.g. Flat owner, meaning people who have the legal right to the property that they occupy for the period of the lease, they have from the owner of the property.
- **Tenant** e.g. Council House Tenant or Private Tenant (Where the owner is not living there).
- **Person with Contractual Licence to Occupy** e.g. A lodger.
- **Resident** e.g. Squatter.
- **Owner**

Example

Tenants living in a property with a secure tenancy are liable to pay the Council Tax as Tenants. The owner is not living at the property and therefore lower down in the hierarchy.

Is the hierarchy of legal interest always used in determining who is responsible for paying the Council Tax?

No, in the case of specified properties the owner will always be responsible for paying the Council Tax even though the owner is at the bottom of the hierarchy. These specified properties are as follows:

- **Houses in Multiple Occupation (HMOs).**
- **Care Homes including Mental Nursing Homes, Hostels.**
- **Properties occupied by Religious Communities.**
- **Properties occupied by Ministers of Religion.**

Who pays if the property is unoccupied?

In most cases the owner would be responsible for paying the Council Tax. However in some cases the property may be exempt. (See Council Tax Factsheet No. 2 – Discounts and Exemptions).

HOW TO CONTACT US

Visiting our offices

You can visit us at **4 Fisher Street**, Lewes any **weekday** between **9am. and 4.45pm** (we close at **4.15pm Friday**).

Or why not give us a ring?

If you would prefer to make your enquiry over the phone please ring us on **01273 471600**. Ask for 'Council Tax' or 'Benefits'.

Writing to us

We are happy to deal with your enquiry in writing. Please write to:

**Local Taxation Manager
Lewes District Council
Council Offices
4 Fisher Street
Lewes East Sussex BN7 2DQ**

Or email localtax@lewes.gov.uk

Please note: The full details and requirements cannot be completely covered in this factsheet so the information given is for guidance only. If you contact us and discuss your individual circumstances, we can give you more specific information on how the above affects you.