



COUNCIL TAX FACTSHEET NO. 3

Joint and Several Liability

In some cases there may be more than one person that can be held responsible for paying the Council Tax at a property. The official term given to this is Joint and Several Liability.

What is Joint and Several Liability?

This is where two or more people are equally responsible for paying the Council Tax at a property. This equal responsibility is determined by a number of factors.

- Whether all the people are on the same level of the hierarchy ie. they each have the same legal right to the property eg. joint owners, joint tenants etc. (See Council Tax Factsheet No. 1).
- The relationship of residents in the property, where they are married to each other or live together as husband and wife.

In both of the cases described above each person involved has a legal obligation to pay any Council Tax due.

Does this mean that if you have three people who are equally responsible for paying the Council Tax that the amount due is split three ways?

No, Lewes District Council will issue one bill for the whole amount to the concerned parties. It is then each person's responsibility to ensure that the amount is paid in full. It is up to the persons concerned to decide on how they deal with this. If one person pays a third of the amount due and the other two pay nothing, Lewes District Council can still pursue the person who has already paid something for the outstanding amount, as well as the other parties concerned.

At the moment Lewes District Council's records only show myself as the liable person, however I am liable with somebody else. Can I ask for my details to be updated to show this other person?

Yes, if you provide us with the details of all other people liable with you we can update our records to reflect this joint liability.

I am a joint tenant with a student. We are entitled to a 25% discount as the student is a discount disregard. Can the student be held jointly and severally liable with me for the Council Tax due?

Yes, the student discount disregard only means that when Lewes District Council are looking at the number of people living at a property that we would not count the student within this number. However when we look at the liability for the tax, as the student is a joint tenant with you they have equal responsibility for paying the Council Tax.

**I am a joint owner with a friend. I am also currently in receipt of Income Support.
Am I jointly and severally liable?**

Yes, as you are both joint owners you are equally liable for the tax. Although you are in receipt of Income Support and probably entitled to Council Tax Benefit there will be an amount to pay at the property. You will have equal responsibility for paying this amount due even though you have already received benefit for the portion which you may view as clearing your liability.

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.