



## COUNCIL TAX FACTSHEET NO. 4

### Sole or Main Residence

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Council Tax is made up of two equal parts and the liability is calculated on this basis. One part of the charge is based on the property and is often referred to as the property element. The other part is based on the person or persons living at a property and is often referred to as the personal element. The personal element only becomes payable if a property is a person's Sole or Main Residence and that person is not a discount disregard.

#### **Why is the point of Sole or Main Residence important?**

The legislation which governs the way in which we collect Council Tax states that a resident is:

- Someone over the age of 18 years, who is
- **Solely or mainly resident** in the dwelling.

There are no specific guidelines in the legislation that we can use in determining sole or main residence so we must look at previous cases (case law) where individuals have questioned the decision of an authority in respect of this point.

#### **What factors are used when determining Sole or Main Residence?**

When establishing whether a property is someone's sole or main residence we consider the following factors:

- the possession of all relevant dwellings, ie. has the property been let, is it empty?
- the number of addresses at which the individual is resident at various times and the amount of time spent at each one over a specific period
- where the individual keeps most of their possessions
- the ownership of furniture
- the address at which the individual is registered for electoral and medical purposes
- the address to which gas, electricity, water bills and notices of tax codings etc. are sent
- the sole or main residence of the individual's immediate family (ie. wife, husband, dependant children)
- where each member of the household works
- where the children (if any) go to school
- whether they have membership of local facilities
- if the absence from one property is temporary, and
- there is a clear intention to return to one particular property
- where the individual considers their home to be.

## **What must I do if I disagree with the Council's decision on my Sole or Main Residence?**

If you disagree with our decision you can contact us with your reasons on why you think our decision is incorrect based on the aforementioned factors. If you have documentary evidence available to support your reasons it would assist us in considering your case.

## **What if I am still unhappy with the Council's decision?**

You have a right of appeal to the Local Valuation Tribunal. You may contact Local Taxation Services for details on how to do this.

Even if you do intend to appeal, you have no legal grounds to withhold payment. If you do withhold payment you would still be subject to the normal recovery process. However if you were successful in your appeal any monies you had overpaid would be refunded.

### **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](mailto: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