



**UTTLESFORD DISTRICT COUNCIL**

**COUNCIL TAX FOR  
SELF-CONTAINED  
ANNEXES**



## **Will the annexe be entered on the Council Tax list?**

Every annexe will be entered on to the Council Tax valuation list by the Valuation Office if it is self-contained with its own living area as well as cooking and washing facilities and a toilet. This includes living accommodation physically separated from other accommodation and living accommodation annexed to and sharing access with adjoining accommodation. The fact that the annexe shares common services, or cannot be sold on its own does not prevent it being self-contained.

You should advise Uttlesford District Council when the property is occupied or building works completed so that it can be reported to the Valuation Office. The Council will be unable to send a Council Tax bill until the Valuation Office has set the band for the annexe, although a provisional band may be set and payments can be made on account in respect of the property.

## **Who will receive the Council Tax bill?**

The occupier is normally liable to pay Council Tax but if the property is unoccupied the owner will be responsible. The definition of an owner is a freeholder or a leaseholder who has an interest of 6 months or more.

## **How much Council Tax will have to be paid?**

The Valuation Office will allocate the band for the annexe. This will be based on the open market value of the property at 1 April 1991. For property built after this date they will determine what it might have been worth on the open market on 1 April 1991. There are currently 8 valuation bands.

The Council Tax liability due will be based on the Council Tax band that the annexe is placed in.

## **Are there any discounts and exemptions that may be appropriate for the annexe?**

A range of discounts and exemptions may be available to the person who is liable to pay the council tax for the annexe, so there may be a reduced charge or even no Council Tax payable (in certain circumstances). Some of the discounts and exemptions are listed below. If there is any discount or exemption applicable this will be deducted from the Council Tax charge on the bill.

### **What exemptions can be claimed?**

If the annexe is unoccupied there is an exemption (Class T) available if it cannot be let separately from the main dwelling without breaching planning conditions. You should be able to find out from the Planning Department at Uttlesford District Council whether there are any planning conditions regarding your annexe. The annexe need not be physically joined to the main property but must be on the same site.

There is a specific exemption (Class W) relating to 'granny' annexes, where the annexe forms part of another property, usually the 'main house'. To qualify for this exemption the annexe must be the home of a dependant relative of a resident of the main house. For the purpose of this exemption a dependant relative is a person who is aged 65 or more, or severely mentally impaired, or substantially and permanently disabled.

If the only occupier is a full-time student or severely mentally impaired person they may be entitled to exemption from Council Tax. (Class N for students and Class U for severely mentally impaired).

### **What discounts can be claimed?**

#### **Single person discount**

A full Council Tax bill assumes that there are two adults living in the dwelling. If an adult over the age of eighteen lives alone in a property

(or lives with a person disregarded for Council Tax purposes) they will be entitled to a single resident discount of 25%.

There are circumstances where residents will be disregarded. Some examples of people that may be disregarded for Council Tax purposes include full-time students, people who are severely mentally impaired, apprentices, certain carers and 18 year olds for whom Child Benefit is payable.

### **Does it make a difference if the annexe is unfurnished?**

If exemptions are not applicable you may receive a discount for the first 6 months that the property is unfurnished and unoccupied. You should advise the Council Tax section if the annexe is furnished or unfurnished to ensure that the correct discount is awarded.

From 1 April 2014 the discount for unoccupied but furnished annexes will reduce from 10% to 0%. This is reviewed annually.

### **What happens if a disabled person lives in the annexe?**

If there is a disabled occupier who needs space indoors to use a wheel chair, or a room, an extra kitchen or bathroom because of their disability they will be eligible to receive a reduction in their banding. They should ask Uttlesford District Council for an application form.

### **New Council Tax Discount for Annexes**

With effect from 1 April 2014 there is a new Council Tax discount for Annexes occupied as part of the main home by the owner or where the annexe is occupied by a qualifying relative. The 50% discount will apply after any other discount or reduction is applied to the Council Tax liability.

An application form is available from our offices or online at [www.uttlesford.gov.uk](http://www.uttlesford.gov.uk) (See the Council Tax Section).

## Can I appeal?

If you wish to appeal against the inclusion of a property in the Council Tax valuation list or the band into which it has been placed you must contact the Valuation Office.

If you disagree with the Council's decision regarding the granting of an exemption or discount you should write in the first instance to the Council Tax office at Uttlesford District Council outlining the reasons for the appeal. The Council has two months to respond to your appeal. If the appeal is turned down or you do not receive a reply from the Council you may be able to appeal to the Valuation Tribunal. Full details may be obtained from the Council Offices.

If you wish to apply for any exemptions of discounts or have any queries regarding Council Tax in the Uttlesford district please contact the Council Tax office by telephone on 01799 510335 or email [revenues@uttlesford.gov.uk](mailto:revenues@uttlesford.gov.uk)

You can write to the Council Tax Office at Uttlesford District Council, London Road, Saffron Walden, Essex CB11 4ER.

You can contact the Valuation Office at:

Council Tax East  
Valuation Office Agency  
Ground Floor  
Ferrers House  
Castle Meadow Road  
Nottingham  
NG2 1AB

If you apply for any discount or exemption you must inform us of any change of circumstances. This includes removing furniture from an unoccupied annexe.

If you require this publication in an alternative format and/or language please contact us on 01799 510510.

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