

# NORTHUMBERLAND

Northumberland County Council

## **Council Tax Completion Notice Factsheet**

If you are undertaking works to build a property or self-contained unit that will be subject to Council Tax it is likely that in due course you will receive a Completion Notice from the Council Tax department of Northumberland County Council.

Council Tax Inspection Officers monitor the progress of all projects with a view to a completion notice being issued. An Inspection Officer will visit the site periodically during the course of the project and record its progress. They all have ID so you can be sure they are working for the Council and performing this function.

### **What is a completion notice?**

A completion notice is a document that specifies the 'completion date' for newly built properties. It is the date on which the property becomes a dwelling for Council Tax purposes, and is the date it is entered into the valuation list.

The completion notice is issued in accordance with Schedule 4A of the Local Government Finance Act 1988 and Section 17 of the Local Government Finance Act 1992.

Where a domestic property is structurally complete, or where the work remaining can reasonably be expected to be completed within 3 months, a completion notice will be served on the 'owner' of the property. The 'owner' is defined as 'the person entitled to possession'.

Where work on a property is not yet completed, the completion notice can be served specifying the final completion day of up to three months from the date of service, for the remaining works for completion of the property to be carried out. Completion notices are not obliged to offer the full 3 months if this is not appropriate.

### **What criteria do we use to decide a completion date?**

To ensure the accuracy of our completion notices, council officers visit and review dwellings that are being built or altered. Evidence, such as photographs, is obtained to enable us to make the right decision.

The council will consider a property to have reached a stage of substantial completion when it meets the following criteria:

- The basic structure is complete, for example all external walls and roof in place
- Internal walls are built (although not necessarily plastered)
- Floors laid (although the screed or top coat of concrete need not have been laid)

Many properties will have reached an advanced level of completion where, for example, ceilings are in place, walls have been plastered and second fixing may have commenced.

In these circumstances the amount of time allowed in the notice for full completion of the property may be quite short. The completion date given will not be influenced by whether funds to complete the work are available.

In order to be considered and ready for banding, the following work does not need to have been carried out:

- Internal decoration of the property, including the fitting of internal doors
- Final fitting of bathroom and kitchen units
- Final fitting of electrical fixtures, plug points and switches
- Final connection of water, gas and electricity (although services should be laid on to the site)

The criteria for determining completion for Council Tax purposes are substantially different to that for determining completion for Building Control; therefore, whether building control certificates have been issued or not is not directly relevant.

A completion notice may be served up to three months in advance of the day on which the council specifies that a property is complete; therefore, whilst at the date when the notice is sent the property may well not be complete, the important date to bear in mind is the date that the council is specifying as the date of completion.

### **What if a property is complete but not occupied?**

If the property is complete, the council will serve a completion notice on the owner as soon as is reasonably practicable. A completion notice cannot be backdated, even if the property has been completed for some time. A property that is furnished, but not lived in full-time is considered complete and occupied for this purpose.

New properties, whether newly constructed or created by conversion, which are unoccupied and substantially unfurnished will be subject to a full charge when it is brought onto the Council Tax list.

### **What if the property becomes occupied?**

A new or altered dwelling does not require a completion notice once someone starts to live there. The date used to enter onto the valuation list will be the date of occupation. For the purposes of valuation a furnished property is considered occupied.

### **What if I disagree with the completion notice?**

The regulations specify that if you disagree with a completion notice you should appeal within 28 days of the date of service of the notice to the Valuation Tribunal Service.

It must be made in writing stating the grounds for the appeal and should be accompanied by a copy of the completion notice that has been issued to you.

**However, please contact the Council in the first instance setting out the reasons why you disagree with the date of completion. When contacting the Council please do so by completing the return slip on the completion notice including any information that you consider relevant. We would like to be able to agree a completion date with you and will gladly negotiate the date if our original completion date is shown to be unreasonable.**

Once we have received your enquiry we may ask for further information, and will advise you of our decision as soon as possible, to allow you sufficient time to appeal further if you wish. A revised completion notice will be issued, if necessary.

### **Contacts**

**For further information regarding Completion Notices or Council Tax;**

**Tel: 01670 624 884**

**E-mail: [counciltax@northumberland.gov.uk](mailto:counciltax@northumberland.gov.uk)**

**For queries regarding the inspection of properties;**

**Tel: 01670 624 882**

**E-mail: [vorevsandbens@northumberland.gov.uk](mailto:vorevsandbens@northumberland.gov.uk)** This information is a general guidance and is not a substitute for the relevant statutes and regulations.