

# **BARNSLEY METROPOLITAN BOROUGH COUNCIL**

## **Council Tax Completion Notices**

### **What is a Completion Notice?**

Where the Council considers that a property is complete or that the work remaining to be done on a new building can reasonably be expected to be completed within 3 months, a completion notice will be served on the owner of the property as soon as it is reasonably practical.

For the purpose of completion notices the 'owner' is defined as 'the person entitled to possession'. The completion notice is a document that specifies the completion day, which is the day on which it becomes a dwelling for council tax purposes. It is then entered into the valuation list with effect from that date.

This avoids any of the uncertainties which could arise if the date of completion were fixed retrospectively, such as who was liable and for how long.

### **What if a Property is Complete but Unoccupied?**

Provisions contained in the Local Government Act 2012 gave councils discretionary power to introduce to the discounts and exemptions awarded for empty properties. From 1 April 2013 no discounts or exemptions will be applied to properties that remain unoccupied and unfurnished after the date of completion, and full council tax will be payable.

### **How is the Completion Date Decided?**

A property will be considered to have reached a stage of substantial completion when it meets the following criteria:

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

A notice may be served specifying a final completion day of up to 3 months from the date of service for the remaining works for final completion of the property to be carried out. A notice could also be served specifying a completion date within 3 months even if the above criteria are not fully met.

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.

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

1. Internal decoration of the property
2. Final fitting of sanitary ware and kitchen units
3. Final fitting of electrical plug points and switches
4. 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.

It is important to remember that a completion notice may be served up to 3 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 I disagree with the Completion Notice?**

The Regulations specify that you do have the right to appeal should you disagree with the details shown on the completion notice. The appeal must be made in writing within 28 days of service, please visit <http://www.valuationtribunal.gov.uk/forms/appeal-forms/completion-notice/> to complete or download the appropriate form from the Valuation Tribunal Service website. If you do not have access to the internet you should write to:

Valuation Tribunal Service  
3<sup>rd</sup> Floor  
Crossgate House  
Wood Street  
Doncaster  
DN1 3LL

You can also ask the Council to look at the decision again. Please complete the online dispute form at [www.barnsley.gov.uk/dispute-form](http://www.barnsley.gov.uk/dispute-form) giving reasons why you disagree with the completion notice. The Council will look at their decision again and advise you if the completion notice is to be revised or if it has been issued correctly. However, if you choose to contact the Council this does not affect the time you have in which to make an appeal to the Valuation Tribunal i.e. 28 days from the date the notice is served.

If you require more information about the completion notice please contact us on 01227 787787