



MANCHESTER CITY COUNCIL

Revenues and Benefits Unit Council Tax Service

Website: www.manchester.gov.uk/counciltax

Email: ctax.enquiries@manchester.gov.uk

Telephone: 0161 234 5002

PO Box 3 Manchester M15 5BA

Brian James Elliff
Susan Elizabeth Rose
96 Monton Street
Manchester
M14 4LT

Account reference number 516508245

03 January 2017

Dear Mr Elliff and Ms Rose

House in multiple occupation (HMO)

Re: 96 Monton Street, Manchester, M14 4LT

I can confirm that we have classed the property shown above as a house in multiple occupation (HMO) for the purposes of Council Tax. As a result, you are legally responsible for paying the Council Tax as the owner even if the property is lived in.

The 1995 amendment to Regulation 24 of the Council Tax Regulations (Liability for Owners), says that a property is classed as a HMO if it falls into one of the following categories.

A property which was originally built or then adapted for:

- A property which was originally built or then adapted for occupation by persons who are from different households, or
- A property occupied by a person (or persons) who has a licence to occupy part of a property, or has a licence to occupy but is not liable to pay the rent or licence fee in respect of the whole property.

As the property is let on a room by room basis no individual tenant is responsible for the property as a whole. As such they cannot be held responsible for the Council Tax due towards the property. We have been advised that tenants' tenancy agreements showed that the tenants take responsibility for payment of all bills including Council Tax. If such an agreement is in place this agreement is a private agreement between you and the tenants and outside of Manchester City Council's involvement. Manchester City Council is obligated to bill you as the property's owner in line with national billing regulations, rather than as per the conditions stated on the tenant's tenancy agreements.

To find information, set up a direct debit, pay online or tell us about changes: www.manchester.gov.uk/counciltax

Email: ctax.enquiries@manchester.gov.uk **24 hour payment line:** 0161 234 5006.

Telephone for advice or to make an appointment to see an adviser: 0161 234 5002 Mon-Fri, 9am-6pm.

Fax: 0161 953 8226 **Textphone:** (for callers with hearing difficulties who have textphones only) 0161 953 8301

Customer Service Centre: Mount Street Entrance, Ground Floor, Town Hall Extension, Albert Square, M60 2LA open Mon-Fri, 9am-5pm. You need an appointment to see an adviser there, but not to pick up leaflets or hand in forms.

Our records show that one non-student (Joan Elameh) has lived in the property with full time students since you bought the property on 12 March 2014, and 1 June 2016. As such a 25% discount applies to your Council Tax charge for this period. From 1 June 2016 a full charge applies because James Whitehouse moved into the property on this date. If Mr Whitehouse is a full time student please confirm his University/College name and his student number to apply for a further discount.

If you disagree with this, please write to me with the reasons that you believe my decision is wrong and enclose a copy of the tenancy agreement and any other documents you feel support your case. You can also contact me by phone on the number shown above if you need any more help and advice about this matter.

Yours sincerely


Christopher Neville
Council Tax Officer
Revenues and Benefits Unit

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