

Annexes

Where a single property contains more than one self-contained unit, each of those units is treated as a separate dwelling for Council Tax purposes. A self-contained unit is defined as a building or part of a building, which has been constructed or adapted for use as separate living accommodation. This includes structures such as those that are commonly known as granny annexes.

Ultimately, however, the decision whether or not to assess a property for Council Tax purposes rests entirely with the Valuation Office Agency and not the Council.

Such units, however, may be exempt from Council Tax:

Class T: if they are unoccupied and form part of another dwelling, or is in the grounds of another dwelling, which can not be let separately without a breach of planning control.

Class W: if they are occupied by either an elderly, severely mentally impaired or disabled family member, as long as they live in the other part of the property.

Family Annexes

From 1 April 2014 the Council Tax (Reductions for Annexes) (England) Regulations 2013 offers a 50% reduction in the amount of Council Tax payable (on top of any other Council Tax discount) for dwellings that meet the following criteria:

- is an annex that forms part of a single property, which includes at least one other dwelling; and
- is being used by a resident of that other dwelling or,
- is the sole or main residence of a relative of the person who is liable to pay Council Tax in respect of that other dwelling.

A person is to be regarded as the relative of another if they are:

- the spouse or civil partner of that person, or
- is that person's parent, child, grandparent, grandchild, brother, sister, uncle or aunt, nephew or niece, great-grandparent, great-grandchild, great-uncle, great-aunt, great-nephew or great-niece, or
- is that person's great-great-grandparent, great-great-grandchild, great-great-uncle, great-great-aunt, great-great-nephew or great-great-niece

A relationship between two persons who are not married but are living together as a married couple shall be treated as a spouse and a relationship between two persons of the same sex living together as if they were civil partners shall be treated as a relationship by civil partnership.

Step children are treated as being the child of the person.