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Council tax explained

Last Modified January 09, 2020

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Council tax is payable on domestic dwellings and is charged by us to help pay for the services we provide.

The rates are published and provided to every household each year together with information on how bills are assessed, eligibility, how to pay and other helpful information.

We also provide details on how to appeal if you think your bill is incorrect

Responsible person

Details of who has to pay council tax are listed in legislation. The occupier of a property usually pays it. If nobody lives in a property the owner will be responsible.

The person responsible for paying council tax is often referred to as the liable person:

- A resident of the dwelling with a freehold interest (e.g. owner occupier)
- A resident and has a leasehold interest not inferior to any other held by another resident (e.g. tenant)
- A resident who is a statutory or secure tenant
- A resident who has a contractual licence (not a tenant, but has permission to stay there)
- A resident (e.g. squatter)
- The owner of the dwelling (this applies where the dwelling has no residents)

Liability to pay council tax is determined on a daily basis.

There can be more than one person responsible for payment.

Anyone who has the same interest in a property is jointly responsible for paying.

This means that married couples and people living together as a couple have joint liability to pay. More information can be found on the 2019-20 council tax information sheet

Payment by instalments

Everyone has the right to pay in monthly instalments, usually from April to January each year.

You can choose to pay by monthly instalments up to the end of March but the number of instalments available depends on which month has been reached and when your first bill is issued.

Adult social care amount 2019-20

In relation to the increase shown on bills, the government have issued regulations which stipulate how the charge for adult social care is presented, and these have been followed.

The purpose of showing the Adult Social Care (ASC) precept separately on the bill is to explain what amount of the total council tax charge generated by the ASC precept is used to fund adult social care.

An adult social care authority is allowed to increase its ASC precept by up to 6% in total over the three-year period to 2019/20.

Blackpool has already increased its ASC precept by the maximum allowed. The ASC precept charge appearing on the 2019/20 bill is the same as in 2018/19. This cumulative charge reflects the use of the social care precept in each year since 2016/17.

Effectively, bills for 2019/20 show that the total Blackpool element (main Blackpool Council charge plus ASC charge) has increased by

the permitted 3%.

Further information is available on our [annual accounts page](#).

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