

Completion Notice Policy – Council Tax

Introduction

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.

There are 6 regulations in respect of completion notices. 4 are issued in accordance with Schedule 4A of the Local Government Finance Act 1988 and a further 2 are issued in accordance with Section 17 of the Local Government Finance Act 1992.

Where a domestic property is deemed to be structurally complete, or where the work remaining can reasonably be expected at the time of the inspection 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.

Criteria used to decide a completion date

Visiting Officers will periodically conduct visits to review dwellings that are being built or altered. Photographic evidence and written notes will be obtained to enable the Reigate & Banstead Borough Council to make the 'right' decision. At the stage a decision is made that a property has reached 'substantial' completion a completion notice will be issued.

Reigate & Banstead Borough Council use the following criteria when making the decision that a property has reached a substantial completion.

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

Where properties have reached an advanced level of completion, for example, the ceilings are in place, the walls have been plastered and second fixing may have commenced the time allowed for completion of the property will be significantly reduced.

A property will be considered and ready for banding, even if the following work has not been carried out or completed.

- 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

Completion Notice Policy – Council Tax

- Final connection of water, gas and electricity providing services has been laid on to the site.

Appendix A- Provides a list of the timescales the Council will use to determine the date for completion.

The criteria for determining completion for Council Tax purposes are substantially different to that for determining completion for Building Control; therefore, whether building control has issued a certificate or not will not be 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.

This is a statutory requirement in schedule 4, 1(1) Local Government Act 1988

If it comes to the notice of a charging authority that the work remaining to be done on a new building in its area can *reasonably* be expected to be completed within 3 months, the authority shall serve a completion notice on the owner of the building as soon as it is reasonably practical, unless the Valuation Officer directs otherwise in writing.

When a property is complete however not occupied

If the property is complete, Reigate & Banstead Borough 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.

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

When a property has been occupied

Once a property becomes occupied the date used to enter onto the Council Tax list will be the date of occupation.

Appealing against the decision of 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. The reasons as to why the date of the completion notice should be detailed in full.

Completion Notice Policy – Council Tax

You can find further information at:

<https://www.valuationtribunal.gov.uk/>

The office that will deal with your appeal is:

Valuation Tribunal
2nd Floor, 120 Leaman Street
London, E1 8EU

Email: VTWhitechapel@vts.gsi.gov.uk

The phone number for any queries is: 0300 123 2035

The direct link to Reigate & Banstead Borough Council pages is:

<https://www.valuationtribunal.gov.uk/billing-authorities/reigate-banstead-borough-council/>

Completion Notice Policy – Council Tax

Appendix A

Substantially complete

The basic structure is complete, for example all external walls and roof are in place (3 months)

Internal walls are built (although not necessarily plastered) (3 months)

Floors have been laid (although the screed or top coat of concrete need not have been laid) (3 months)

First Fix

Joists (within 6 weeks to finish)

Studwork & partitioning (Within 6 weeks to finish)

Door linings (within 6 weeks to finish)

Window boards (Within 6 weeks to finish)

Staircases (Within 6 weeks to finish)

Plasterboard (Within 6 weeks to finish)

Cable network (Within 6 weeks to finish)

Second Fix

Hanging of doors (Within 3 weeks to finish)

Fixed mouldings (Within 3 weeks to finish)

Installation of power points (Within 3 weeks to finish)

Light fittings, locks & handles (Within 3 weeks to finish)

Drainage & sanitary ware boxed-in (Within 3 weeks to finish)

Radiators & boilers (Within 3 weeks to finish)

Decoration (Within 3 weeks to finish)

Final Fix

Electrical testing & connection (within 1 week)

Estimated timescale for second & final fix work to reasonably be expected to be completed (Within 1 weeks)

Completion Notice Policy – Council Tax