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# Council Tax and NNDR Completion Notice Procedure

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September 2019

## Introduction

This procedure covers the main processes adopted by Hyndburn Borough Council (the Council) for its approach to serving completion notices on domestic properties (Council Tax) and commercial properties (Non Domestic Rates- NDR) that are newly built, where their use has changed or where the alteration of an existing building has created a new hereditament.

A Completion Notice is a legal document which defines when a new building, or adaptations to an existing building are to be treated as complete so that it can be brought into the Valuation List as a hereditament and a commencement date for the charging of Council Tax or NDR can be established.

A Completion Notice can be served up to three months prior to the expected date when the building can reasonably be expected to be complete.

The Valuation List is administered by the Valuation Office Agency, a Government Office that is wholly separate from the Council

Completion Notices are issued in accordance with –

- Section 46A and Schedule 4A of the Local Government Finance Act 1988
- The Non Domestic Rating (Unoccupied Property) (England) Regulations 2008
- The Non Domestic Rating (Alterations of Lists and Appeals) (England) Regulations 2009
- Section 17 of the Local Government Finance Act 1992

## 1. The Council's responsibility

- 1.1 The Council has a responsibility to ensure the accuracy of the Valuation List upon which Council Tax bands are set, and up on which NDR is charged. To do this, the Council needs to ensure that new domestic, and new commercial properties are brought into the Valuation List at the appropriate date.
- 1.2 It is the Council's intention that completion notices are served on newly built properties, and newly adapted properties, at the earliest date possible.

- 1.3 A completion notice must be served on the owner, defined as the person entitled to possession of the building.
- 1.4 A completion notice must clearly define the building, or part building that it relates to and state the day that the Council is proposing as the completion day. This can be any day from the day that the completion notice is served up to three months later.

## 2. When is a property “complete”?

- 2.1 Legislation does not provide a definition of “complete” in respect of new properties and therefore it is up to each Council to determine their own procedure.
- 2.2 Schedule 4A(9)(2) of the LGFA 1988 makes provision for work to be carried out to a building which is substantially complete but for work outstanding which is customarily carried out to a building of that type for its intended use. A property may be considered to have reached a stage of substantial completion when it meets the following criteria:

### Shell and Core

- All external walls are complete
  - Roof tiles are laid
  - Ceilings are in place
  - Floors have been laid
  - Staircase(s) have been fitted
  - External doors have been fitted
  - Windows have been fitted
  - A permanent availability of gas/electric/water is laid up to the property (but not necessarily connected).
- 2.3 The following work does ***not*** need to have been carried out:
- 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
- 2.3 The criteria for determining completion for Council Tax, and/or NDR purposes are substantially different to those for determining completion for Building Control, therefore whether building control certificates have been issued or not may not be directly relevant.

## 3. When will the Council serve a completion notice?

- 3.1 The decision to serve a completion notice, giving a date in the next three months as the date of completion, depends on the readiness of the building for occupation, the size of the premises and the purpose for which it is to be used.
- 3.2 If the building, or part of the building under consideration is complete or the Council believes it could be completed in less than three months, then a completion notice should be served. This will detail the expected day that the building will be completed for valuation and rating purposes.

- 3.3 It is important to remember that a completion notice may be served up to three months in advance of the day that the Council states that a property will be complete. This means that, on occasion, on the date that the completion notice is served, the property may still not be complete.
- 3.4 A completion notice cannot be backdated, even if the property has been completed for some time.

## **4. Service of a Completion Notice.**

4.1 A Completion notice may be served by –

- (a) by prepaid registered post, or by recorded delivery, addressed to the owner at their usual or last known place of abode, or at an address given by the owner for service.
- (b) by delivering it, or sending it by registered post or recorded delivery, to the secretary or clerk of an unincorporated company or body, at its registered or principal office, or
- (c) where the name or address of the owner cannot be ascertained after reasonable inquiry, by addressing it to them by the description "owner" and describing the building, and affixing it to some prominent part of the building.

## **5. What happens if the ratepayer disagrees with the completion notice?**

- 5.1 The ratepayer has a formal right of appeal to the Valuation Tribunal for England (VTE) which must be made within 28 days of the completion notice being served.
- 5.2 However, we would encourage the ratepayer to contact the Council immediately on receipt of the completion notice if they disagree with it. Although there is no requirement to do so by law, and it does not affect the ratepayer's appeal rights, the Council will consider any representations made by the ratepayer in respect of the service of the completion notice or the completion date.
- 5.3 Where an appeal against a completion notice is brought, liability will continue in accordance with Schedule 4A(6)(1) of the LGFA 1988, as if the date specified in the completion notice had been determined as the completion date.
- 5.4 The contact details for VTE are:

Valuation Tribunal Office Doncaster  
3<sup>rd</sup> Floor, Crossgate House  
Wood Street  
Doncaster  
DN1 3LL  
Telephone: 0300 123 2035  
Email: [vtndoncaster@valuationtribunal.gov.uk](mailto:vtndoncaster@valuationtribunal.gov.uk)  
[www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

## **6. Accepting a completion notice**

- 6.1 If the date proposed as the completion date is accepted by the ratepayer in writing, then this date will be considered to be the completion date and the completion notice will be deemed to have been accepted.
- 6.2 If, after representation by the ratepayer, the Council agrees to changing its initial completion date proposal, a completion notice may be withdrawn by issuing a subsequent notice. If an appeal has already been lodged, then this process must be by mutual agreement in writing from both the Council and the ratepayer.
- 6.3 Where a completion notice is not withdrawn and an appeal is not lodged, the date stated in the completion notice will be treated as the completion date of the property.

## **7. Roles and responsibilities**

- 7.1 It is the responsibility of the Revenues Manager to serve completions notices on behalf of the Deputy Chief Executive whose responsibility it is to collect Council Tax and NDR for the Council. This should be done at the earliest opportunity taking into account the above framework.
- 7.2 Revenues Team Leaders and Revenues Officers are also able to serve completion notices where appropriate.
- 7.3 The Revenues Manager will oversee any negotiations over completion dates. Any proposed adjustment to the completion date must be formally agreed with the Revenues Manager on behalf of the Deputy Chief Executive.

## **8. What if the property is complete but not occupied?**

- 8.1 New properties, whether newly constructed or created by adaptations to an existing property, which are unoccupied will be subject to the relevant empty charges for Council Tax, and NDR, subject to any exemptions that are allowed within relevant legislation.

## **9. Data Protection**

- 9.1 Details of how we use taxpayers' data for the purpose of Council Tax and Non Domestic Rates Completion Notices can be found at <https://www.hyndburnbc.gov.uk/privacy-notice/>

## **10. Procedure Review**

- 10.1 Subject to any change in relevant legislation, this procedure will be reviewed on an annual basis in order to ensure that it remains valid, effective and relevant.