



# ZACK POLANSKI AND THE COUNCIL TAX HOUSEBOAT ISSUE

BRIEFING NOTE

## **Purpose**

This note summarises the reported council tax issue involving Zack Polanski, leader of the Green Party and a London Assembly Member. It is limited to the known facts, the relevant council tax law, the likely administrative route, and the legal issues raised. It avoids speculation about motive or dishonesty.

## **Executive summary**

The issue is not, on the evidence currently public, a concluded court case. It is a council tax, and standards matter arising from reports that Zack Polanski lived on a houseboat in east London for about three years without council tax being paid on that dwelling. Polanski, through a Green Party spokesperson, has accepted that he may have failed to pay the correct council tax, described it as an “unintentional mistake”, apologised, and said steps had been taken to pay any council tax found to be owed. ITV reported on 12 May 2026 that any tax owed had been repaid, although other reports frame the matter as one where the amount owed was still being assessed. ([ITVX](#))

The legal question is not simply whether he owned or occupied a boat. For council tax purposes, the key question is whether the boat, together with its mooring, was a chargeable dwelling because it was occupied as someone’s sole or main residence. Government and VOA guidance state that a mooring can become domestic property where occupied by a boat that is an individual’s sole or main residence. Shelter’s professional guidance puts the same point more simply: a boat permanently fixed to a mooring and used as someone’s sole or main residence is a dwelling. ([GOV.UK](#))

The public conclusion at this stage is therefore narrow: Polanski has apologised and accepted that council tax may have been underpaid; the council tax position appears to be for Waltham Forest and the Valuation Office Agency to resolve administratively; and separate political or standards complaints may consider whether his public office obligations were engaged. There is no public evidence, on the sources reviewed, of a criminal prosecution or tribunal judgment concluding wrongdoing.

## **Known facts**

The reports centre on a houseboat or narrowboat moored in east London, with Waltham Forest identified as the relevant billing authority in several accounts. The allegation is that the boat was used as Polanski’s home for a period said to be around three years, but that the boat and mooring were not being billed for council tax. The Standard reported that he faced an investigation after claims that he failed to pay council tax while living on the houseboat, with the possible sum described as “up to £4,000”. ([The Standard](#))

The Green Party's initial position, as reported by ITV and the Guardian, was that Polanski rented a room elsewhere where council tax was included in the rent, and only stayed on the boat "occasionally". Later, a Green Party spokesperson said that until relatively recently he was living on a houseboat, that houseboat living came with "unique practical circumstances and considerations", and that he had taken steps to pay any council tax he might be found to owe. ([ITVX](#))

Labour's chair, Anna Turley, wrote to the Greater London Authority seeking an investigation into whether Polanski, as a London Assembly Member, had breached the law or the GLA code of conduct. The Guardian reported that the letter referred to section 106 of the Local Government Finance Act 1992, which concerns members of local authorities who are in council tax arrears and participate in certain financial decisions. ([The Guardian](#))

Tax Policy Associates, founded by tax lawyer Dan Neidle, analysed the issue and concluded that, if the boat was Polanski's sole or main residence, council tax should have been registered and paid. It also made the important point that this does not automatically mean tax evasion, dishonesty, or a criminal offence. It said there was no reason to believe that any failure was intentional or dishonest. ([Tax Policy Associates](#))

## **The council tax law**

Council tax is charged on dwellings, not simply on people. The question is therefore whether the relevant boat and mooring formed a chargeable dwelling for council tax purposes. The legal structure is technical because it relies on the interaction between domestic rating law and council tax law.

The VOA's rating manual explains that moorings can be domestic property under section 66(4) of the Local Government Finance Act 1988 where a mooring is occupied by a boat that is the sole or main residence of an individual. ([GOV.UK](#))

The practical test can be broken down into two stages:

First, is there a sufficiently fixed and identifiable mooring that can be treated as a separate hereditament or part of domestic property?

Second, is the boat occupying that mooring someone's sole or main residence?

If both are satisfied, the boat and mooring can be treated as a dwelling for council tax. If the boat is merely used occasionally, or is not tied to a sufficiently permanent mooring, the position may be different. This is why houseboat council tax cases are more complex than ordinary houses or flats.

## **Sole or main residence**

The phrase “sole or main residence” is central. The leading council tax authority is *Williams v Horsham District Council*, commonly summarised as asking what a reasonable onlooker, with knowledge of the material facts, would regard as the person’s home. It is a fact-sensitive test. No single item, such as electoral registration, post, furniture, time spent, or intention, is automatically decisive. ([Institute of Money Advisers](#))

Relevant factors may include:

- whether the person sleeps there regularly;
- where their possessions are kept;
- where post is received;
- how the person describes the property;
- where they are registered to vote;
- whether they have another property available;
- where they actually live day to day;
- whether the arrangement has permanence rather than being casual or occasional.

In *Polanski’s* case, the key factual dispute is therefore whether the houseboat was his main home, or merely somewhere he stayed occasionally. If it was his main home, council tax was likely due. If it was only occasional accommodation, council tax liability on the boat is less straightforward, but that could raise different questions about why he was associated with the marina address for other purposes.

### **Why “council tax included in rent elsewhere” may not answer the point**

A person can have a liability or contribution connected with one property and still have a council tax question arising elsewhere. If *Polanski* rented a room at another address and contributed to council tax through rent, that does not by itself determine whether the houseboat and mooring were also a dwelling or whether the boat was his main residence. The question remains: which place would the reasonable onlooker regard as his home at the relevant time?

That is why the legal issue does not turn simply on whether he paid something towards council tax somewhere. It turns on the status of the boat and mooring, and on the residence facts.

### **Administrative conclusion likely in council tax terms**

If *Waltham Forest* and the VOA conclude that the boat and mooring should have been treated as a dwelling, the normal process would be administrative rather than criminal.

The VOA would add the dwelling to the council tax valuation list, usually with an effective date. The billing authority would then issue council tax demands for the relevant period.

Tax Policy Associates suggested that, if the relevant period was around three years and the dwelling was Band A, the total could be around £4,000. That figure should be treated as an estimate, not a confirmed liability, unless and until confirmed by the billing authority. ([Tax Policy Associates](#))

Council tax does not generally operate like income tax or VAT, where penalties are geared to careless or deliberate conduct. The main council tax consequence of an unbilled dwelling is normally backdated billing once the dwelling is entered in the list. There can be fixed penalties for failing to provide information or notify certain matters without reasonable excuse, but the public material reviewed does not show any such penalty having been imposed.

## **Section 106 Local Government Finance Act 1992**

The separate public office issue is section 106 of the Local Government Finance Act 1992. In broad terms, this provision restricts a member of a local authority from voting on certain financial matters if they are in council tax arrears of at least two months. The Guardian reported that Labour's complaint asked whether Polanski had attended relevant meetings since 2023. ([The Guardian](#))

There is an important legal nuance. Section 106 is usually concerned with council tax that has become payable and is in arrears. If a dwelling was not yet in the valuation list and no demand had been issued, it may be arguable whether the member was "in arrears" for section 106 purposes at the relevant time. That point has not been publicly determined in this matter. It is therefore safer to say that section 106 has been raised as an issue, not that it has been breached.

## **Standards issues**

The standards question is distinct from council tax liability. A standards body would be concerned not only with whether council tax was technically due, but also with the conduct of an elected member, including openness, accountability, honesty and integrity. The Guardian reported that Anna Turley's letter referred to the GLA code of conduct and the Nolan principles. ([The Guardian](#))

Again, the conclusion must be careful. A referral or request for investigation is not a finding. At the time of the reviewed reports, there was no public finding that Polanski had breached the GLA code. The factual position is that an investigation or request for investigation was reported.

## **Criminal law**

On the council tax side, the available facts do not support a conclusion that this was tax evasion. Tax Policy Associates expressly stated that there was no reason to believe the failure was intentional or dishonest, and that calls for police investigations or prosecutions would be misplaced on the known facts. ([Tax Policy Associates](#))

There has also been commentary about electoral registration. The argument is that if Polanski was registered at an address connected with the marina while saying he only stayed there occasionally, that might raise a separate electoral law issue. However, this remains a reported legal question, not a public finding. Electoral residence and council tax sole or main residence are related but not identical tests.

## **Overall conclusion**

The most defensible conclusion is this:

Zack Polanski appears to have accepted that there may have been a failure to pay the correct council tax in relation to a houseboat he lived on in east London. He has apologised, described the failure as unintentional, and said steps were being taken to pay any amount due. The legal issue turns on whether the boat and mooring were a council tax dwelling because the boat was his sole or main residence. If so, council tax was likely due, and the normal remedy would be valuation list correction and backdated billing.

There is, at present, no public court or tribunal judgment concluding that he committed an offence, deliberately evaded tax, or breached the GLA code. The strongest factual finding that can currently be made is that he has acknowledged a potential council tax mistake and that the matter has generated administrative, political and standards scrutiny.

The case is useful because it illustrates three wider points for revenues and benefits practitioners:

Council tax liability depends on the real-world facts of occupation, not labels used by the taxpayer.

Houseboats and moorings can fall within council tax, but only where the statutory dwelling and sole or main residence tests are met.

For elected members, council tax arrears can raise separate governance and standards issues, but those issues need careful handling because arrears, liability, billing and valuation list status are not always the same thing.



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