

DISCOUNT AND EXEMPTIONS FOR PROPERTIES

The information on this leaflet is for guidance only.

EMPTY PROPERTIES

From 1 April 2013 the level of council tax in relation to empty properties has changed as shown below.

Properties that are unoccupied or where all the occupants are not counted towards council tax may be exempt from paying. If you qualify, you will not have to pay council tax for the period your discount/exemption lasts for.

To qualify for the discount/exemption the property must fall into one of the exemption classes listed here. Please read through the notes for the class you wish to apply for, and send us the proof you need to qualify. Please list the proof you are sending on the form.

In some discount/exemption classes, you will only be exempt for a certain amount of time.

You will only qualify for one exemption class at a time.

Property - uninhabitable, new or has become empty and unfurnished.

<u>Description</u>	<u>What we require from you</u>	<u>What reduction you are entitled to</u>	<u>How long will the reduction last?</u>
Unoccupied properties which are uninhabitable and/or undergoing major building works PCLD	Your current address and proof of building works, builders surveyors reports, photographs, builder's receipts. We will need to visit the property to check so please give us a contact number	A 50% discount	Up to 12 months
New properties or unoccupied and substantially unfurnished properties PCLC100	Your current address and confirmation of when the furniture was removed. We may need to visit the property to check so please give a contact number	A 100% discount	Up to 1 month

Properties or unoccupied and substantially unfurnished properties where the property has received the 100% discount previous for one month PCLC	Your current address and confirmation of when the furniture was removed. We may need to visit the property to check so please give a contact number	No Reduction	Up to 2 years
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Property – Second Home

<u>Description</u>	<u>What we require from you</u>	<u>What reduction you are entitled to</u>	
Properties empty but furnished PCLB00	Your current address and details of the second property	No Reduction	

Empty Homes Premium

<u>Description</u>	<u>Level of Council Tax</u>		
Unoccupied properties that remain empty and unfurnished for longer than two years PREM	An empty homes premium of 100% will be added to the account resulting in 200% being payable.		

Exemption classes where the property is empty because the usual occupier is living elsewhere

<u>Description</u>	<u>What we require from you</u>	<u>What reduction you are entitled to</u>	<u>How long will the reduction last?</u>
D	Unoccupied property left empty by a person now in prison. People in prison for not paying local taxes or fines will not qualify	Name and Prison number, name of prison and date detention began and expected date of release	Until the prisoner is released or the property is sold, let, reoccupied or returned to the land lord
E	Unoccupied property left empty by a person who is an owner, tenant or licensee, now a permanent hospital patient or a resident in a care home. Temporary stays in a hospital or care home do not count.	Name and address of the hospital or care home and date of admittance	Until the property is sold, let, reoccupied or returned to the landlord
I	Unoccupied property left empty by a person living elsewhere and receiving personal care (but not in a hospital or nursing home etc)	The address at which the person is now receiving care and details of the type of care they are receiving	Whilst the person is receiving care or until the property is sold
J	Unoccupied property left empty by a person living elsewhere to provide personal care	The address at which the person is now living and details of the type of care they are providing, to whom, and where	Until the property is sold, let, reoccupied or returned to the landlord
K	Unoccupied property left empty by a full time student living elsewhere to study	Your term-time address, the date you moved to the term-time address and a student certificate	Until the course of study finishes or until the property is sold, let reoccupied or returned to the landlord
Q	Unoccupied property left empty by a person made bankrupt	Your current address and a copy of the bankruptcy order	Until the property is sold, let, reoccupied or returned to the landlord.

Exemption class where the property is empty because the usual occupier has died

F	Unoccupied property where the sole occupier is now deceased	Copy of the death certificate and name and address of the solicitor	From date of death and then for up to 6 months after probate or
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	and has no other person has an interest in the property	or individual dealing with the deceased person's estate	letters of administration are granted or until the property is reassigned, transferred to a beneficiary , sold, let, reoccupied or returned to the landlord, whichever is earlier.
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Other Property Exemption classes where no one lives in the property

B	Unoccupied properties owned by a charity, and which were used by the charity before becoming empty	Name and address of the charity and registered charity number and details of what the property was used for before becoming empty	Up to 6 months
G	Unoccupied property where occupation is prohibited by law	Details of the order prohibiting occupation and the date the order was made and the court in which the order was made	Until occupation is no longer prohibited
H	Unoccupied property held for occupation by ministers of religion	Written confirmation from the religious community concerned that the property is unoccupied and is being held for a minister	Until the property is occupied
L	Unoccupied property repossessed by a mortgage lender	Written confirmation from the mortgage lender of the date of repossession	Until the property is sold , or occupied
R	A pitch left empty by a caravan, or a mooring left empty by a boat.	We will need to visit to check so please give a contact number.	Until the mooring or pitch is occupied
T	An occupied annexe. The property is part of another property that may not be let separately.	We will need to visit the property to check so please give a contact number	Whilst the property cannot be let separately

OCCUPIED PROPERTIES

Exemption classes where the property is occupied

O	Barracks messes and married quarters owned by the Secretary of State for Defence and used by British Armed Forces	Written confirmation from the Ministry of Defence	Until the property is no longer occupied by British Armed Forces
P	Property occupied by visiting armed forces	A certificate under section 112 of the visiting forces Act 1952	Until the property is no longer occupied by visiting armed forces
S	Property occupied only by people aged under 18 years	Confirmation of date of birth for each person living there	Until at least on occupier turns 18
U	Property occupied only by person(s) classed as severely mentally impaired.	Certification Form completed by Doctor confirming illness, Proof that the person is in receipt or entitled to the correct benefit eg ESA, Attendance Allowance, Disability Living Allowance (Care Component) Personal Independence Payment.	Whilst the person(s) circumstances are the same and no change in household occupancy
V	Property occupied by a diplomat or member of an international organisation	Written confirmation of the occupier's status is required from the Embassy or international organisation headquarters	Until the property is no longer occupied by a diplomat or member of an international organisation
W	Occupied annexe by a dependent relative eg granny annexe	We will need to visit the property to check so please give a contact number	Whilst the property remains occupied.
Annexe	If you live in an annexe and you are related to the person liable to pay the council tax of the main dwelling	A letter from the owner of the property stating the relationship to the occupier of the annexe.	A 50% discount whilst the person remains a resident in the annexe.

Students

For council tax purposes to qualify as a full time student, you must

- Attend a recognised higher education establishment for at least 24 weeks per academic year and
- Study for at least 21 hours per week and
- Provide a student certificate

A Student certificate can usually be obtained from your university or college registrar. It should confirm your full name, the start and end dates of your course, and give details of your hours of study. No other proof of student status will be accepted.

- If your property is only lived in by full time students, you will be exempt from council tax under class **N**.
- If the property is a student's hall of residence, it will be exempt from council tax under class **M**.
- If some but not all the people living in the property are full time students, you may be able to claim a disregards discount.

Other people who may qualify for student discount or exemption:

Full time students	A student certificate for each student
Foreign language students	Written evidence that they are registered with the Central Bureau of Educational Visits and exchanges
People under 20 years studying a full time course of further education eg A levels ONC or OND	A letter from the school or college confirming the students date of birth, the type or course they are studying, and the start and end dates of the course.
A non-British spouse or dependant living with a full time student.	A student certificate for the student and a copy of the dependents visa that shows they are unable to work in the UK or claim benefits.

You will not qualify as a student if you are taking evening classes, job related training home study courses, distance learning courses or Open University courses.

If all the occupiers are students, you may apply for

Class	Description	What you must send us to claim exemption	How long will the exemption last?
M	Halls of residence	Written confirmation from the University or college that the property is predominantly occupied by students	Whilst the property remains a hall of residence
N	Property only occupied by full time students	A student certificate for each person living there	Until the course of study ends for one or more of the students living there.

If some of the occupiers are not students, you may apply for the disregards discount. You must send us the same proof as needed to claim an exemption.