

## **Council Tax Unoccupied Property Reductions**

An unoccupied property may be able to receive a reduction if it meets one of the circumstances listed below. If an unoccupied property does not fall into one of the categories below and is furnished there is no reduction. A property that has been unoccupied and substantially unfurnished for over two years and does not fall into one of the categories below pays a premium of 100%. This means the council tax will be 200% of the basic charge. However if you are a member of the armed forces in job related accommodation or for annexes used as part of the main home, you may not have to pay the premium.

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The Council can also grant reductions in exceptional circumstances.

## **Unoccupied and substantially unfurnished**

From 1 April 2019 there is no reduction for properties that are unoccupied and substantially unfurnished unless they qualify under one of the other criteria listed in the contents.

The below applies to 31 March 2019 only:

### **Which premises can get a reduction?**

Until 31 March 2019 any premises that are:

- Unoccupied
- And
- Substantially unfurnished

A reduction of 100% is allowed for the first month after a property becomes both unoccupied and substantially unfurnished (no council tax is due) or until 31 March 2019 (whichever is sooner). The reduction runs with the property so if it changes hands within the first month, the new liable person can claim the balance of the original reduction allowance.

After this period the full charge is payable. We may need to inspect the property and/or require further information to reduce your bill.

Periods of reoccupation of less than 6 weeks will not enable a further one month reduction period to be granted.

### **When does the reduction start?**

From the date we receive written notice that all the conditions are satisfied. We can agree an earlier date (more than 30 days) only after receiving independent proof that the conditions were met throughout the period.

### **How long will the reduction last?**

For one month from the date the property became unoccupied and substantially unfurnished.

### **What information do I need to support my claim?**

The date the property became unoccupied and substantially unfurnished.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the exemption may no longer apply for example:

- the premises become furnished
- the premises become occupied

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Unoccupied and undergoing major works/uninhabitable**

There is no reduction for properties that are undergoing major works or considered uninhabitable.

However, properties condemned as 'unfit for human habitation' by our Environmental Health service may be exempt from Council Tax (see 'Occupation prohibited by law' below).

Alternatively, if the property is in severe disrepair or derelict you can contact the Valuation Office Agency, HMRC to make a proposal to remove the property from the Council Tax Valuation List. Please copy and paste the web address below into a browser to view a factsheet provided by the Valuation Office Agency with further guidance.

[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/377909/CTFactsheetonRepairEnglish.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/377909/CTFactsheetonRepairEnglish.pdf)

Contact details for the Valuation Office Agency, HMRC:

Web: [www.voa.gov.uk](http://www.voa.gov.uk)

Call: 03000 501 501

If removed, you will not have to pay Council Tax until it is reinstated in the Valuation List.

If a property is removed from the Valuation List, when it is ready to be reinstated it will be treated as new and therefore may be in a different council tax band.

You must pay the council tax whilst any proposal to remove the property is being considered by the Valuation Office Agency.

## **Charity owner - unoccupied less than six months (Class B)**

### **Which premises are exempt (no council tax due)?**

Any premises that are:

- unoccupied  
And
- owned by a body established for charitable purposes only  
And
- last occupied to help fulfil the charity's objectives

### **When does the exemption start?**

From the date we receive written notice that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### **How long will the exemption last?**

The exemption will last for a maximum of 6 months from the date of vacation. Periods of reoccupation of less than 6 weeks will not enable a further exemption period to be granted.

### **What information do I need to support my claim?**

The date of vacation together with details of the charity or body that owns the premises.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the exemption may no longer apply for example:

- the premises are no longer owned by a charity or similar body
- the premises become occupied

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **In prison - unoccupied (Class D)**

### **Which premises are exempt (no council tax due)?**

Any premises:

- which are unoccupied
- And
- where the owner(s) or tenant is detained
- And
- where the owner(s) or tenant previously lived in the premises or would live in the premises if not for their detention

In the case of an owner this means the freeholder or leaseholder of a premises and in the case of a tenant the tenancy must be for at least 6 months.

People in detention are those held in prison, hospital or elsewhere by order of a Court **except** those serving sentences for non-payment of Council Tax or fines. The exemption also includes:

- those detained under the Immigration Act 1971
- those detained under the Mental Health Act 1983 or Mental Health (Scotland) Act 1984
- those detained under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957 (except under open arrest or in custody for less than 48 hours)

### **When does the exemption start?**

The exemption will start from the day the premises become unoccupied due to the detention of the person.

### **How long will the exemption last?**

The exemption will last as long as all of the conditions are met.

### **What information do I need to support my claim?**

The Council will need full details, including dates, place and reason for detention and a written statement that the premises are unoccupied. Where necessary this can be provided to the Council by a person acting on behalf of the owner or tenant. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the premises are no longer exempt such as:

- the premises become occupied
- the premises are sold or let
- the person is released from detention

You are required to notify the Council within 21 days of any circumstances that may affect your entitlement.

## Patient living in a hospital, nursing or residential care home – unoccupied (Class E)

### Which premises are exempt (no council tax due)?

Any premises:

- which are unoccupied  
And
- which were previously occupied by the owner(s) or tenant as their sole or main residence  
And
- where the owner(s) or tenant is now living in a hospital or care home

The Owner means the Freeholder or Leaseholder. In the case of a tenant, the tenancy must be for at least 6 months.

The exemption only applies where the person now has their sole or main residence in a hospital or care home and this **does not** include people who spend short periods in hospital or homes and intend to return to their own home.

A hospital must be **either**:

- a hospital recognised by the National Health Service, including NHS trust hospitals  
Or
- a military, air force or naval establishment where treatment is provided for people subject to military/air force law or the Naval Discipline Act 1957.

A care home must be providing care and/or treatment on the premises and must be a:

1. Residential Care Home – registered under the Care Standards Act 2000 or National Assistance Act 1948 or run by the Abbeyfield Society  
Or
2. Mental Nursing Home – registered under the Care Standards Act 2000  
Or
3. Nursing Home – registered under the Care Standards Act 2000  
Or
4. hostel – either a bail or probation hostel or hostel providing personal care for people who are elderly, disabled or suffer from past or present alcohol or drug dependence or mental disorder. The hostel must provide residential accommodation but not in the form of self-contained units.

### When does the exemption start?

The exemption starts on the day that the premises become unoccupied due to the person residing in the hospital or home. If we are informed more than 30 days after it

became unoccupied to backdate the reduction we may require independent proof that the conditions were met throughout the period.

### **How long will the exemption last?**

The exemption will last for as long as the conditions are met.

### **What information do I need to support my claim?**

The Council will require written details from you to support your claim including confirmation of residence from the hospital/home, dates of vacation and your intentions in respect of your previous home. Claims may be made by a person acting on your behalf. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- someone else moving into the premises
- returning to the premises from hospital/home
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Deceased - unoccupied on death of Council Taxpayer (Class F)**

### **Which premises are exempt (no council tax due)?**

Any premises which:

- have been continuously unoccupied since the date of death  
And
- at the date of death the deceased had a freehold or leasehold interest (greater than 6 months) in the premises  
Or
- at the date of death the deceased had a tenancy of the premises (greater than 6 months) and the estate or executor is liable to pay rent

### **The exemption does not apply where the premises are jointly owned by the deceased and another, living, person(s). When does the exemption start?**

The exemption starts from the date of death where the conditions are fulfilled. d.

### **How long with the exemption last?**

The exemption will last for as long as the conditions are met but only for a maximum of six months after the grant of probate or letters of administration have been made.

### **What information do I need to support my claim?**

The Council will require a written application from an authorised representative of the deceased person that includes all relevant details. You can apply on our website.

### **What changes must I tell the Council about?**

The Council must be informed of anything which may affect the exemption being granted such as probate being granted, the premises becoming occupied, or being sold.

You are required to notify the Council within 21 days of any circumstance that may affect entitlement.

## **Occupation prohibited by law (Class G)**

### **Which premises are exempt (no council tax due)?**

Any premises:

- which are unoccupied

And

- where occupation is prohibited by law or unoccupied by reason of any action taken by a public body to prohibit occupation

Please note that this exemption only applies where the premises are unoccupied and the exemption will be lost even if occupied illegally.

### **When does the exemption start?**

The exemption will commence from the day the premises becomes unoccupied and subject to prohibition.

### **How long will the exemption last?**

The exemption will last for as long as the conditions are met.

### **What information do I need to support my claim?**

The Council will require a written application for exemption with details of the date the premises became unoccupied and the order/action taken which prohibits occupation. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the premises are no longer exempt. Such changes would include someone moving into the property or the property being sold or the order being rescinded.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Being kept empty for a Minister of religion - unoccupied (Class H)**

### **Which premises are exempt (no council tax due)?**

Any premises which are:

- unoccupied  
And
- awaiting occupation by a practising minister of any recognised religious denomination.

### **When does the exemption start?**

From the date we receive written notice that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### **How long will the exemption last?**

The exemption will last for as long as the premises remain unoccupied and the premises are held vacant for a minister of religion as a residence from which to perform his/her duties.

The exemption will cease if the premises are not to be used as a residence for a practising minister.

### **What information do I need to support my claim?**

The Council requires application in writing supported by all relevant details. You can apply on our website.

### **What changes must I tell the Council about?**

You must inform the Council if anything happens which means that the property is no longer exempt such as:

- the premises become occupied
- it is decided that the premises will no longer be held for a minister of religion.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Living elsewhere and receiving care – unoccupied (Class I)**

### **Which premises are exempt (no council tax due)?**

Any premises:

- which are unoccupied  
And
- which were previously occupied by the owner or tenant as their sole or main residence  
And
- where the owner or tenant is living elsewhere (other than in a hospital or home as covered by Class E) in order to receive personal care.

This does **not** include people who are away for a short period of time to receive care.

The person must have continuously been receiving care since vacating the premises.

The Owner means the freeholder or leaseholder and tenant means someone with a tenancy of 6 months or more.

The care required must be because of old age, disablement, illness, alcohol/drug dependence or mental disorder.

### **When does the exemption start?**

The day the premises become unoccupied due to the person moving to receive care. If we are informed more than 30 days after it became unoccupied to backdate the reduction we may require independent proof that the conditions were met throughout the period.

### **How long with the exemption last?**

For as long as all the conditions above are met.

### **What information do I need to support my claim?**

You will need to make your claim in writing providing all details of your circumstances. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- someone else moving into the premises
- returning to the premises from receiving care
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Living elsewhere to provide care – unoccupied (Class J)**

### **Which premises are exempt (no council tax due)?**

Any premises:

- which is unoccupied  
And
- which was previously occupied by the owner or tenant as their sole or main residence:  
And
- where the owner or tenant is now living elsewhere in order to provide personal care for someone

This does **not** include people who spend only short periods away to provide care.

The person providing care must have continuously been a carer since vacating the premises.

The Owner means the freeholder or leaseholder and tenant means someone with a tenancy of 6 months or more.

The care required must be because of old age, disablement, illness, alcohol/drug dependence or mental disorder.

### **When does the exemption start?**

The day the premises become unoccupied due to the person moving to provide care. If we are informed more than 30 days after it became unoccupied to backdate the reduction we may require independent proof that the conditions were met throughout the period.

### **How long will the exemption last?**

For as long as all the conditions above are met.

### **What information do I need to support my claim?**

You will need to make your claim in writing providing details of the circumstances. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- someone else moving into the premises
- returning to the premises
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Student – left unoccupied as studying elsewhere (Class K)**

### **Which premises are exempt (no council tax due)?**

Any premises:

- which are unoccupied  
And
- where the owner is a student living elsewhere because of their studies  
And
- where the premises was last occupied only by one or more students as their sole or main residence.

This exemption also applies to persons who are living elsewhere and were not a student at the date of vacation but became a student within six weeks of that date.

The owner means the person who holds the freehold or leasehold of six months or more.

### **When does the exemption start?**

The exemption will start on the day of vacation provided that the person is a student (see below for student requirements) or became a student within six weeks of the day of vacation.

### **How long will the exemption last?**

For as long as the circumstances are met. This will also include any vacations during the period of the course.

### **What information do I need to support my claim?**

You will need to make a claim to the Council in writing giving full details. The Council will require a certificate of student status from your educational establishment to support your claim. You can apply on our website.

### **What student groups are covered by this exemption?**

There are three groups:

1. Persons under the age of 20 and undertaking a course of further education which:
  - is at least 3 months long  
And
  - is not a correspondence course  
And
  - is not undertaken because of their job or employment  
And
  - includes at least 12 hours of tuition or supervised study per week  
And
  - is normally undertaken between 8.00am and 5.30pm

Or

2. Persons undertaking a full time course of education which:

- is at least one calendar or academic year  
And
- requires attendance for at least 24 weeks per year  
And
- requires an average of 21 hours per week of study throughout the 24 weeks

Work experience will be ignored if it is generally less than 50% of the total course period

Or

3. Persons who are foreign language assistants and

- are registered with the British Council  
And
- are working as a foreign language assistant at a school or other educational institution in Great Britain.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- someone else moving into the premises
- you cease to be a student
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Reposessed homes (Class L)**

### **Which premises are exempt (no council tax due)?**

Any premises which:

- are unoccupied  
And
- have been reposessed by the bank or building society or mortgagee

### **When does the exemption start?**

The exemption will commence when both of the above conditions are met.

### **How long will the exemption last?**

For as long as all the conditions are met.

### **What information do I need to support my claim?**

All relevant details should be provided in writing to the Council to support your claim. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Trustee in bankruptcy – unoccupied (Class Q)**

### **Which premises are exempt (no council tax due)?**

Any premises which are:

- unoccupied  
And
- the person who would be liable to pay the Council Tax is a trustee in bankruptcy in respect of the person to whom the premises belong

This exemption **only** applies to premises where a trustee in bankruptcy has been appointed to deal with an estate of which the premises form a part.

The exemption does not apply to discharged bankrupts or cases where the bankrupt person would be liable for the Council Tax.

### **When does the exemption start?**

From the day that all the conditions are met in full.

### **How long will the exemption last?**

For as long as all the conditions are met.

### **What information do I need to support my claim?**

The Council will require a written application from the trustee in bankruptcy. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- someone moving into the premises
- the trustee in bankruptcy ceases to be responsible for the premises
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Pitches or moorings where caravan/houseboat removed (Class R)**

### **Which premises are exempt (no council tax due)?**

Any pitch or mooring previously occupied by a caravan or houseboat, which has now been removed.

### **When does the exemption start?**

The day on which the Council is satisfied the caravan or houseboat was removed. You must tell us without delay. If we are informed more than 30 days after removal we may require independent proof that the conditions were met throughout the period.

### **How long will the exemption last?**

For as long as the pitch or mooring remains unoccupied.

### **What information do I need to support my claim?**

The Council will require written confirmation of the removal of the caravan or boat. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- a caravan or boat reoccupying the pitch or mooring
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Annexes subject to planning restriction – unoccupied (Class T)**

### **What premises are exempt (no council tax due)?**

Any premises that are:

- unoccupied  
And
- form part of a single property which includes another dwelling  
And
- unable to let separately due to planning restrictions

The exemption applies to annexes which, although separately liable for Council Tax, are unable to be let or sold separately due to Planning restrictions placed on the premises.

The exemption does not apply where there is no restriction on the letting of the property.

### **When does the exemption start?**

From the day that all of the conditions are met.

### **How long will the exemption last?**

For as long as the conditions are met in full.

### **What information do I need to support my claim?**

The Council will require a claim in writing to be submitted together with details of the property and restrictions placed on it. You can apply on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- someone moving into the premises
- the planning restriction being removed
- the premises being sold

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Job related accommodation where you have a second home**

### **Which homes can be reduced?**

If you reside and pay Council Tax for a property which your employer requires you to occupy, and you are liable for Council Tax on a second property, you may qualify for a reduction of 50%.

### **Who can qualify for this reduction?**

The job related second home reduction will apply to either;

- The job related dwelling if it is the second home of you or your spouse/ civil partner i.e. not your main residence
- Or
- To another dwelling if the job related dwelling is your main residence and you or your spouse/ civil partner have another dwelling that is therefore a second home.

The property must be provided to you, or to your spouse/civil partner, because of your employment and be necessary for the proper performance of duties (as stated in your employment contract) i.e. tied accommodation. You must be the council tax payer at both addresses.

It is not sufficient to just have a second property in the locality of your place of work but where you do not perform the duties of your employment from that address. There must be a direct link between your work and the property and why that property alone is required to perform your job (i.e. you would not be able to perform your job from another property in the same locality). Examples would include caretaker, landlord of pub, schoolmaster etc.

### **What information do I need to support my application?**

Please provide a copy of the relevant parts of any employment contract or agreement that confirms the provision of the property to you or your spouse/civil partner and the requirement to occupy it. Please also supply a copy of your Council Tax bill for your main residence.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property no longer meets the above conditions (e.g. you are no longer the council tax payer at two properties, or it is no longer job related).

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.