

# Council Tax Exemptions

**Some properties are exempt from Council Tax. Both occupied and unoccupied properties may be Council Tax exempt whether they are furnished or not. The following is a list of exemption reasons:**

1. Structural Alterations
2. Unoccupied Dwelling Owned By Charity
3. Empty And Unfurnished
4. Qualifying Person In Detention
5. Hospital/Care Home Patients
6. Property Vacant On Death
7. Properties Where Occupation Is Prohibited
8. Clergy Dwellings
9. Receiving Care
10. Providing Care
11. Dwelling Left Unoccupied By Students
12. Repossessions
13. Student Halls Of Residence
14. Dwellings Occupied Only By Students
15. Dwelling Occupied By Non British Spouse Of Student
16. M.O.D. Properties
17. Visiting Forces Accommodation
18. Dwellings Left Empty By Bankrupts
19. Under 18 Years
20. An Annex Which Is Unoccupied
21. Severely Mentally Impaired
22. Agricultural Dwelling
23. Dwellings awaiting Demolition
24. Dwellings held for Old or Disabled Persons
25. Dwellings within a Prison
26. Care Leavers

## **1. Structural Alterations**

An unoccupied dwelling that is undergoing or has undergone (since the last day of occupation) major repair works to render it habitable or is undergoing or has undergone (since the last occupation day) structural alteration.

From the 1 April 2000 the exemption will be for a maximum of 12 months from the date the property was last occupied regardless of whether the repairs or structural alterations have been completed. The exemption period may be less if the works are completed sooner.

## **2. Unoccupied Dwelling Owned By Charity**

Must be unoccupied for less than six months and was last occupied in furtherance of the objects of the Charity.

## **3. Empty And Unfurnished**

Empty (unoccupied and unfurnished) for a period of less than six months since last occupation date. To be considered unfurnished, a property requires to be devoid of all moveable items. (White goods (fixed or built in), carpets, curtains and window blinds are not considered to be items of furniture).

## **4. Qualifying Person In Detention\***

Property must be unoccupied (may be furnished) and have been his/her sole or main residence prior to the liable person being detained elsewhere.

\* Detention includes prison, hospital, etc, if by Court Order or Act of Parliament (eg. Mental Health Act etc).

**5. Hospital/Care Home Patients**

Unoccupied dwelling which was previously the sole or main residence of a qualifying person who now has his sole or main residence in a hospital, nursing or care home.

**6. Property Vacant On Death**

Unoccupied property in respect of which any liability to pay council tax would fall to be met solely out of the estate of a deceased person and no grant of confirmation has been made or it is less than six months since such a grant was made.

**7. Properties Where Occupation Is Prohibited**

Property where occupation is prohibited by law or action of a public authority.

**8. Clergy Dwellings**

Unoccupied dwelling held for occupation by a Minister of Religion.

**9. Receiving Care**

Unoccupied property where the liable person is living elsewhere (not a hospital etc) for the purpose of receiving care by reasons of old age, disability, illness etc.

**10. Providing Care**

Unoccupied property where the liable person is living elsewhere for the purpose of providing personal care for persons suffering from old age, disability, illness etc.

**11. Dwelling Left Unoccupied By Students**

Unoccupied dwelling which was last occupied as the sole or main residence of a student\*

\*Students must satisfy discount disregard criteria and written application may be required. Special rules apply to spouses of students who are not British citizens.

**12. Repossessions**

Unoccupied property where the person liable is a debtor in a heritable security secured over the dwelling and lawful possession of which has been entered into by the creditor in that heritable security.

**13. Student Halls Of Residence**

Applies to Halls of Residence provided predominantly for the accommodation of students.

**14. \*Dwellings Occupied Only By Students**

Properties occupied by one or more residents all of whom are students.

N.B. Students must satisfy discount disregard criteria and written application may be required.

**15. Dwelling Occupied By Non British Spouse Of Student**

A dwelling occupied by a student's spouse or dependant, being in either case a person who is not a British citizen and who is prevented by the terms of his leave to enter the United Kingdom from taking paid employment or from claiming benefits.

**16. M.O.D. Properties****17. Visiting Forces Accommodation**

Applied to dwellings where at least one person liable to pay the Council Tax is a member of visiting force, eg the property is exempt if the liable persons are a visiting serviceman and his wife.

**18. Dwellings Left Empty By Bankrupts**

Unoccupied property where person liable is a trustee in bankruptcy.

**19. Under 18 Years**

Occupied ONLY by people under 18 years of age.

**20. An Annex Which Is Unoccupied**

Must be part of premises which include another dwelling (or situated in the grounds of dwelling) and is difficult to let separately from that dwelling.

**21. Severely Mentally Impaired**

Dwelling occupied ONLY by a person who has a severe impairment of intelligence and social functioning, however caused, which appears to be permanent. A person suffering from dementia may be exempt if they meet all of the relevant criteria.

**22. Agricultural Dwelling**

An unoccupied and unfurnished dwelling which is situated on lands and heritages used for agricultural purposes only and when last occupied, was occupied together with and used in conjunction with the lands and heritages on which the dwelling is situated.

**23. Dwellings Awaiting Demolition**

A dwelling that is owned by a Local Authority, or from 1st April 2002, a Housing Association and is kept unoccupied with a view to having it demolished.

**24. Dwellings Held For Old Or Disabled Persons**

A dwelling that is held by a registered Housing Association for the purpose of being available for temporary short term occupation by persons of pensionable age or disabled persons.

**25. Dwelling Within A Prison**

A dwelling that constitutes or forms any part of a prison.

**26. Care Leavers**

A property is exempted from council tax where all adult residents of the household are care leavers.