



**NORTH WARWICKSHIRE BOROUGH COUNCIL**  
**THE COUNCIL HOUSE, SOUTH STREET,**  
**ATHERSTONE, WARWICKSHIRE, CV9 1DE**

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## **COUNCIL TAX EXEMPTION FORM – GENERAL**

This form constitutes an application under Regulation 8 of the Council Tax (Administration & Enforcement) Regulations 1992 (SI 1992 No. 613).

**Please read the guidance notes overleaf and declaration below, then complete and sign the form, if appropriate, and return with any available documentary evidence to support your claim using the envelope provided.** If your application is successful you will receive a revised Council Tax bill. In the meantime, bills already issued must be regarded as correct and due for payment as requested.

**Full Property Address :**

**I believe that the property shown above falls within Exemption Class:**

(Enter relevant letter from guidance notes overleaf.)

**Date exemption should begin (i.e. relevant circumstances first applied):**

**Date property became  
Unoccupied:**  
(if applicable)

**Date property became  
unfurnished :**  
(if applicable)

**My future intentions in respect of the property, e.g. to be sold, tenanted, owner occupied. :**

**I submit the following information and/or evidence in support of my claim:**

### **DECLARATION:**

**I declare that the information given above is correct to the best of my knowledge. I verify that I am the owner for the above property and I hereby claim exemption from Council Tax in respect of this property. I undertake to advise the Director of Finance within 21 days of any change in circumstances affecting exemption entitlement or if ownership of the property passes from me. I understand that it is a criminal offence to receive exemption to which I am not entitled and I also understand that it is an offence to give false information. The latter could make me liable for a penalty of £50 for a first offence and £200 for each subsequent offence.**

**Signed:**

**Date:**

**Full Name:**

**Telephone - Day:**

**Evening:**

**e-mail:**

## **COUNCIL TAX EXEMPT DWELLINGS - GUIDANCE NOTES & INFORMATION**

These are classes of dwellings which may be exempt from Council Tax (i.e. where no Council Tax is payable). These notes are intended to be used for guidance on completing the Exemption Application form overleaf. Full details are given in the Council Tax (Exempt Dwellings) Order 1992 and the Council Tax (Exempt Dwellings) (Amendments) Orders 1992, 1993, 1994, 1997, 1998, 1999 and 2000.

| <b>CLASS</b> | <b>DESCRIPTION</b>  | <b>MAXIMUM</b>                |
|--------------|---|-------------------------------|
| <b>A :</b>   | This exemption has been abolished since 1 April 2013. There is now a discount available of 25% for qualifying properties.   | 12 months                     |
| <b>B :</b>   | A dwelling owned by, and last used for the purposes of a charitable body.   | 6 months                      |
| <b>C :</b>   | This exemption has been abolished since 1 April 2013. We now award 14 days council tax exemption from the date a property is empty and unfurnished.   | 2 weeks                       |
| <b>D :</b>   | An unoccupied dwelling which would be the sole or main residence of a person who is held in detention, if they were not detained.   | No limit                      |
| <b>E :</b>   | An unoccupied dwelling which was previously the sole or main residence of someone who has since been receiving care and permanently resident in a hospital, residential care home, nursing home, mental nursing home or hostel. The person must be the owner, tenant or contractual licensee of the unoccupied dwelling.  | No limit                      |
| <b>F :</b>   | A dwelling which has remained unoccupied since the death of a person who, at the date of death, had a freehold interest in the dwelling, or a leasehold interest of 6 months or more, and the person liable is liable only in the capacity of executor or administrator.  | Up to 6 months after probate. |
| <b>G :</b>   | An unoccupied dwelling where occupation is prohibited by law.   | No limit                      |
| <b>H :</b>   | An unoccupied dwelling which is held available for occupation by a minister of religion, as a residence from which to perform the duties of his office.   | No limit                      |
| <b>I :</b>   | An unoccupied dwelling which was previously the sole or main residence of someone who has since been receiving personal care and permanently resident in another place (i.e. not those listed under Class E). The personal care must be required due to old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder. | No limit                      |
| <b>J :</b>   | An unoccupied dwelling which was previously the sole or main residence of someone who has since been providing personal care and permanently resident in another place for someone who requires that care due to old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.  | No limit                      |
| <b>K :</b>   | An unoccupied dwelling which was last occupied by the owner or tenant, who has been a student constantly since last occupying the dwelling, or become a student within 6 weeks of last occupying.   | No limit                      |
| <b>L :</b>   | An unoccupied dwelling where a mortgagee is in possession under the mortgage.   | No limit                      |
| <b>M :</b>   | A dwelling provided predominantly for the accommodation of students, which is owned or managed by an educational institution or charitable body, or where an agreement exists allowing the institution to nominate the majority of people who occupy the accommodation.   | No limit                      |
| <b>N :</b>   | A dwelling occupied solely by students or school/college leavers, including periods during which the student(s) holds the lease, does not occupy but previously used or intends to use the property as term time accommodation.   | No limit                      |
| <b>O :</b>   | A dwelling owned by the Secretary of State for Defence, held as armed forces accommodation.   | No limit                      |
| <b>P :</b>   | A dwelling where at least one person, who would otherwise be liable to pay Council Tax, has a 'relevant association' with the forces of a country listed in Part 1 of the Visiting Forces Act 1952.   | No limit                      |
| <b>Q :</b>   | An unoccupied dwelling where a trustee in bankruptcy would otherwise be liable to pay Council Tax.  | No limit                      |
| <b>R :</b>   | A pitch or mooring which is not occupied by a caravan or boat. Effective from 1.4.1994 only.  | No limit                      |
| <b>S :</b>   | A dwelling occupied only by people under 18 years of age. Effective from 1.4.1995 only.   | No limit                      |
| <b>T :</b>   | An unoccupied dwelling which is part of another dwelling (e.g. annex) which cannot be let separately without breaching planning controls. Effective from 1.4.1995 only.   | No limit                      |
| <b>U :</b>   | A dwelling occupied only by a person or persons who are severely mentally impaired. Effective from 1.4.1995 only.   | No limit                      |
| <b>V :</b>   | A dwelling where at least one person, who would otherwise be liable to pay Council Tax, is a diplomat, benefits from diplomatic immunity, or is a specified member of their household, and is not a British citizen or subject, not permanently resident in the UK and has no other sole or main residence in the UK. Effective from 1.4.1997 only.                   | No limit                      |
| <b>W :</b>   | A dwelling which is part of another dwelling (e.g. annex) which is occupied by a dependent relative of the resident of other dwelling. Effective from 1.4.1997 only.  | No limit                      |

**WHETHER OR NOT THERE IS A LIMIT TO THE EXEMPTION PERIOD,  
THE EXEMPTION WILL ONLY CONTINUE WHILST THE CRITERIA ARE MET.**

### **Definitions**

The terms 'substantially unfurnished' and 'unoccupied' are not defined in Council Tax legislation. For the purpose of Council Tax Exempt properties, the Director of Finance has adopted the following definitions:

Substantially unfurnished : - containing a minimal amount of furniture insufficient to support long-term habitation of the property.

Unoccupied : - not being anyone's sole or main residence.

If there is any doubt over whether a property is substantially unfurnished or unoccupied, full details must be provided to the Council Tax office for consideration.