

Council Tax Exempt Property Application Form

The Council Tax (Exempt Dwellings) Order 1992 sets out the classes of property which are exempt from the payment of Council Tax.

A full list of the exempt classes is detailed overleaf along with a brief description of each class. Please note that this list is intended for guidance only and is not a full extract of the Council Tax legislation.

To make an application for exemption please complete the details below. Upon receipt of your completed application you may be asked to provide further information. Should this be necessary a Gateshead Council Officer will contact you.

Name

Account no.

Address

(this is shown on your Council Tax bill)

1. Address of the Property that you are claiming an exemption for (if different from above):

2. Exemption Category (please see list overleaf):

3. Date from which you would like to apply for an exemption

4. Any additional information you wish to provide to support your application (please continue on a separate sheet if necessary):

I confirm that the information I have supplied on this form is accurate and true. Please note that any exemption will only be awarded on the basis of your current circumstances. You will be required to inform the Council within 21 days should there be a change. If you fail to report any such change this could result in a fixed penalty being imposed on you in addition to the recovery of any overpaid exemption.

Signature

Date

Print name

Telephone

E-mail

**Please return completed form to: - Gateshead Council, Council Tax Dept,
Civic Centre, Regent Street, Gateshead, NE8 1HH**

In accordance with Data Protection Law we may use any information you give us to prevent or detect fraud or other crimes. We may also share information with other Council services or public organisations if required by law to do so.

Categories of Exempt Dwellings for Council Tax Purposes

- A** An unoccupied and unfurnished property which requires, or is undergoing, or has undergone, major repair work to render it habitable or is undergoing or has undergone structural alteration. This exemption lasts for a maximum period of 12 months or 6 months after the substantial completion of the works – whichever is the shorter. Please note that it will be necessary for a Gateshead Council Officer to inspect the property.
- B** An unoccupied property that is owned by a body established for charitable purposes only and was last occupied for the purposes of the charity. This exemption lasts for a maximum period of 6 months.
- C** An unoccupied and unfurnished property. This exemption lasts for a maximum period of 6 months.
- D** An unoccupied property that was previously the main home of the owner or tenant and they are detained in a prison, a hospital or other place of detention.
- E** An unoccupied property that was previously the main home of the owner or tenant and they have gone to live permanently in a hospital, a residential care home, a nursing home or a hostel to receive care or treatment.
- F** An unoccupied property where the Council Taxpayer has died and an application for a grant of probate or letters of administration is to be made. The exemption continues for a maximum period of 6 months after the grant of probate or letters of administration.
- G** An unoccupied property where its occupation is prohibited by law.
- H** An unoccupied property being held available for a Minister of Religion to perform their duties of office.
- I** An unoccupied property where the owner or tenant has their main home somewhere else (other than a hospital, residential care home, nursing home, mental nursing home or hostel) **to receive** care due to old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.
- J** An unoccupied property where the owner or tenant has their main home somewhere else **to provide** personal care for a person who needs care due to old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.
- K** An unoccupied property where the owner is a student and the property was last occupied by that student(s). If the owner became a student within 6 weeks of leaving the property this exemption still applies.
- L** An unoccupied dwelling where the mortgagee is in possession – this exemption applies from the date where both the property is unoccupied and the mortgagee has taken possession under the mortgage.
- M** Halls of Residence for students.
- N** A property occupied only by students (or their spouse/civil partner/dependents who are not British Citizens) or by person(s) aged 18 or 19 who leave a school or college between 1st May and 31st October in any year.
If applying for this exemption please supply a copy of your current student certificate to speed up your application – this can be obtained from the Registrar of the educational establishment you attend (or attended).
- O** UK Armed Forces Accommodation owned by the Ministry of Defence.
- P** The Council Taxpayer is a member of a Visiting Force.
- Q** An unoccupied property where the person liable to pay Council Tax is a Trustee in Bankruptcy.
- R** A Pitch which is not occupied by a caravan or a Mooring which is not occupied by a boat.
- S** A property occupied only by a person(s) aged under 18.
- T** An unoccupied annexe to an occupied dwelling.
- U** A property occupied only by a person(s) who is Severely Mentally Impaired.
- V** A property which is the main home of a person with diplomatic privilege or immunity.
- W** An occupied annexe - where there is a single property forming at least two dwellings and one of the dwellings (the annexe) is occupied by a dependant relative of a person living in the other dwelling.