

Council Tax

Exempt Dwellings

CLASS A EXEMPTION

NAME:

ADDRESS:

COUNCIL TAX PROPERTY EXEMPTION FORM
 DWELLINGS REQUIRING/UNDERGOING/STRUCTURAL ALTERATION).

IN RESPECT OF:

This form will help the Council determine whether your property should be exempt from Council Tax. It will also assist the Council in determining from when, or up to, which date the exemption should apply.

This exemption (which from 1 April 2000 lasts for a maximum of 12 months) applies to any vacant dwelling which is:

- (a) undergoing or requires major repair work to make it habitable,
- (b) is undergoing structural alteration, or,
- (c) has undergone major repair works to make it habitable and less than six months have elapsed since the date on which the work was substantially completed and the dwelling has remained vacant since that date.

Before completing this form please read the additional notes provided.

DATE OF COMPLETION OF PROPERTY _____ EXPECTED DATE OF COMPLETION _____
 DATE PROPERTY BECAME UNOCCUPIED _____ DATE BECAME UNFURNISHED _____
 DATE BUILDING WORK STARTED _____ DATE OF COMPLETION OF WORK _____
 NATURE OF ALTERATION/REPAIRS _____

DECLARATION

I understand that the Council may wish to check the information I have given. I will tell the Council immediately about changes in the status of the property. I understand that under the Local Government Finance Act 1992, anyone giving false information could be prosecuted or face imposition of penalties. As far as I know the information I have given is true and accurate.

SIGNED _____ **DATED** _____

NB. This information may be used by the Council for other relevant purposes.

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ADDITIONAL NOTES

Major repair works are expressed to include structural repair works but are not specifically defined. You need to consider whether such works make the dwelling uninhabitable. Whilst certain defects taken individually will not necessarily constitute major repairs, a combination of defects, when aggregated, might reasonably be considered as being major repair works.

Unfurnished means that there is no furniture in the dwelling at all. If furniture is being stored in the dwelling then the dwelling is considered furnished. Built in cookers etc. that form part of a kitchen would not be considered as furniture.

Below are described several recent Tribunal cases that more closely define the meanings of major repair works/refurbishment and will assist you in completing this form.

INCOMPLETE PROPERTIES

The Tribunal dismissed an appeal in *Thomas v Wychavon CCRO* as the fixtures and some minor work to architraves and skirting boards could not constitute an incomplete property.

In five appeals in *Denton v Great Yarmouth CCRO*, the properties' main structure had been erected. The walls, floors and ceilings were in place and the dwelling had been plastered. Although accepting the premises were not totally habitable, they were substantially complete and the tribunal dismissed the appeal.

NEWLY CONSTRUCTED PROPERTIES

In *Sabre Kean Ltd v Wakefield CCRO*, the tribunal considered a property to be substantially complete albeit no certificate of completion had been issued by the Council's planning department and no NHBC guarantee had been given. The tribunal accordingly dismissed the appeal.

In *Horton v East Dorset CCRO*, the appellant accepted the properties could be made complete within two months, but he was having difficulty selling them due to waste land opposite. The tribunal concluded that the properties were substantially complete and therefore dismissed the appeal.

RENOVATED AND REFURBISHED PROPERTIES

A similar view was taken in the case of *Hawley v Calderdale CCRO* where the property was undergoing total renovation. It still required a new damp course, roof work, a new

staircase and a considerable amount of plastering. The tribunal took the view that these works were renovation and not structural repair and accordingly dismissed the appeal.

THE COMPLETION OF PROPERTIES

In the case of Hyde v Suffolk Coastal CCRO, the tribunal accepted the registration officer's argument that although a property did not have a bathroom, it should be subject to the standard community charge and remain in the class for furnished properties. The property in Horsford v Calderdale CCRO had no bathroom or inside toilet, and required a new electrical circuit. There was a lead pipe water supply and no central heating and the plaster was loose on the first floor walls and ceilings. The tribunal was satisfied that the repairs were not of a structural nature and that the property was subject to the standard charge.

The appellants in Aldred v Rochford CCRO and Everitt v Rochford CCRO maintained that the properties were not in a condition to allow a standard charge to be levied. In the first case, the property was without gas, electricity and water and the appellant maintained he did not benefit from any services from the district council. He also maintained that he ought to have a three months period free from 1st April. The registration officer referred to S62(6) Community Charge Enforcement Regulations 1989, and maintained that as the property had been unoccupied since June 1988, a standard charge multiplier of 2 was correct.

In the Everitt case, the appellant maintained that the property was not capable of habitation as the cesspool drainage serving the property had been badly damaged by the storms in October 1987.

Evidence was produced by the environmental services department for the Council, stating that the works to the cesspit did not render the property unfit for habitation. In both cases, the tribunals were satisfied that the appeals should be dismissed.

NEW PROPERTIES (CLASS C)

New properties (whether newly constructed or created by conversion from existing buildings) which are unoccupied and substantially unfurnished are exempt from Council Tax for any period less than six months. The effective date is the date of their deemed completion, as determined by the serving of a completion notice by the Council Tax department (This is not the same as a Completion Notice issued by the Planning department). If anyone takes up residence in the property before the six months period has passed, the exemption ceases from the date of occupation. If furniture is moved in prior to anyone taking up residence then, provided the amount of furniture is such that property is no longer substantially unfurnished, exemption ceases from the date that the relative items of furniture are placed in the dwelling. If an empty property becomes occupied, or furnished for a period of less than six weeks, after which it falls empty again, it will only resume exemption if there is any of the original exemption period remaining. Use of a property for less than six weeks does not give rise to a new exemption period.