

Council Tax Exempt Dwellings

CLASS D EXEMPTION – DWELLING LEFT UNOCCUPIED BY PRISONERS

NAME: _____

ADDRESS: _____

CONTACT TELEPHONE NUMBER _____

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 applies to: Any unoccupied dwelling where the former resident(s) is/are in prison or have been detained.

The dwelling must have been that person(s) sole or main residence. This definition includes people detained under immigration or mental health powers, but not those in prison for non-payment of Council Tax. The dwelling is also exempt if the owner, tenant, etc. was previously the sole or main resident and since the end of detention has been in a hospital, residential care home, hostel or other accommodation where care is provided, or has been providing personal care to someone else.

NAME AND ADDRESS OF PRISON

DATE PROPERTY WAS UNOCCUPIED _____

PRISON NUMBER _____

EXPECTED DATE OF RELEASE _____

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.

Properties left unoccupied because the Council Taxpayer has been committed to a prison, hospital or another place by order of a court are exempt from Council Tax for the duration of their imprisonment. This exemption would not apply where the Taxpayer has been imprisoned for non-payment of fines or non-payment of Council Tax. To apply for this exemption please complete and return the attached form to inform us of:- the name of the person in detention the date from which they were detained and the full address of the prison or detention centre. We would contact the prison or detention centre before granting the exemption.