

Council Tax Exempt Dwellings

CLASS E EXEMPTION - DWELLINGS LEFT EMPTY BY PATIENTS IN HOSPITAL OR CARE HOMES

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 which was the sole or main residence of the occupier(s) who now have their sole or main residence in a Hospital or registered Care Home/Nursing Home and who are receiving care or treatment. To qualify for the exemption the dwelling must be left unoccupied for the whole period by the relevant absent person(s). If the dwelling is subsequently let to tenants who occupy it as their sole or main residence, the exemption will resume when the tenants leave.

Is the dwelling currently unoccupied? YES/NO

If YES, when did the dwelling become unoccupied? _____

Name, address of Hospital or Care Home/Nursing Home and date of admittance

If NO, when was the dwelling unoccupied? DATE FROM _____ TO _____

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 is now permanently resident in a hospital, hostel, nursing or care home are exempt from Council Tax. This exemption is only due when the situation is permanent, or thought to be permanent. When the person is staying temporarily in hospital, or in respite care, the exemption would not apply. To apply for this exemption please complete and return the attached form to advise us of: the date the person left their own home to permanently live in a hospital, hostel, nursing or care home the address where the taxpayer is now living and a contact name and address. All exemptions are reviewed periodically and we will need to contact someone to confirm that the exemption is still due.