

## Council Tax Exemptions

Some dwellings are exempt from paying Council Tax. The list outlined below broadly explains which types of properties may be exempt and where they will be exempt only for a specified length of time. Unless specified, there is no period of time for how long the exemption can last. Highlighted indicates only for occupied properties.

**Only Class A and C are affected by the Government proposals for change from 1.4.2013**

Class	Description
A	Vacant dwellings where major repair works or structural alterations are required, underway or recently complete (up to twelve months).
B	Unoccupied (and furnished) dwellings owned by a charity (up to six months).
C	A vacant dwelling (i.e. empty and substantially unfurnished) (up to six months).
D	A dwelling left unoccupied by people who are detained in prison. Normal rates apply if they are imprisoned for non-payment of Council Tax.
E	An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.
F	Dwellings left unoccupied by deceased persons.
G	An unoccupied dwelling where the occupation is prohibited by law, however squatters can still be charged normal rates if they are found to be residing there.
H	Unoccupied dwellings of ministers of any religion.
I	An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.
J	An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to provide personal care to another person.
K	An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
L	An unoccupied dwelling that has been taken into possession by a mortgage lender.
M	A hall of residence provided predominantly for the accommodation of students.
N	A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.
O	Armed forces' accommodation.
P	A dwelling where at least one person who would otherwise be liable has a relevant association with a visiting force.
Q	An unoccupied dwelling where the person who would otherwise be liable is unable to make use of the property because it is with a trustee in bankruptcy.
R	Empty caravan pitches or boat moorings not in use.
S	A dwelling where all occupants are aged under 18.
T	A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.
U	A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay council tax or only by one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.
V	A dwelling in which at least one person who would otherwise be liable is a diplomat.
W	A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependant relative of a person who is resident in the other dwelling.

## **Council Tax Discounts**

A property that is not a person's main home, and is furnished, is counted as a 2nd Home and can receive a discount of up to 50%. In Southend the existing discount is 10%. **This discount is subject to review under the changes.**

**There are other discounts outlined below but none of these are changing.**

**Single resident discount** - if there is only one person over 18 years of age living in the property, the charge is reduced by 25 per cent.

**In addition** The charge is reduced by 25% if there are 2 people in the property and one is in a disregarded category

### **Categories that are not counted or are disregarded**

- Some people who are currently in prison, detention or those sectioned under the Mental Health Act
- People who are severely mentally impaired
- 18 year olds for whom child benefit is payable
- Students, student nurses, Youth Training Scheme (YTS) and apprentices. Also school leavers starting a course of education in the next term
- Patients living in long term residential care homes or hospital
- Some residential care workers receiving less than £36 per week
- Residents of hostels for the homeless or night shelters (if not self-contained accommodation)
- Members and dependants of international defence organisations
- Members of religious communities
- Some people who provide care to another person (other than spouse, partner or child under 18)
- Non British spouses of students
- Persons with diplomatic privileges or immunities