

Council Tax – Application for Exemption

How to return this form

You will need to print this form to complete it. Please then either scan it and email it back to revenues@middevon.gov.uk or post it to Mid Devon District Council, Phoenix House, Phoenix Lane, Tiverton. EX16 6PP

Council Tax is a tax on domestic property. Some property is exempt from council tax altogether. It may be exempt for only a short period, for example, six months, or indefinitely.

Please complete the following details to find out whether you can claim

Name	
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Property address	
Postcode	

Phone number	
Mobile number	
Email address	

Correspondence address (if different)	
Correspondence Postcode	

Council Tax Account Number	
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What date did you move to this address?	
How many other liable occupants are in your household?	
What is the total number of residents in your household?	

Please select your exemption and then complete the relevant questions on the following pages.

Exemption Category	Please Tick	Page
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You only need to return the relevant pages.

Unoccupied dwelling, owned by a charity

A property owned by a charity is exempt from Council Tax for a period of six months from the date the property became unoccupied. The property does not have to be unfurnished to qualify for this exemption. After the six month exemption period has finished the property will become subject to a 100% charge.

Is the property unoccupied?	Yes/No
What date did the property become unoccupied?	
For what purpose was the property last used?	
Is the property furnished?	Yes/No
Is the charity registered?	Yes/No
What is the registered charity number?	
Is the charity exempt from registration?	Yes/No
If yes, please state why:	

Liable person if in detention

A property which is unoccupied due to the only occupant being detained in prison or detained at a remand centre is exempt from Council Tax. The property does not have to be unfurnished to qualify for this exemption.

Is the property unoccupied?	Yes/No
What date did the property become unoccupied?	
Full name of detainee	
What is the reason for the detention?	
What date did the detention begin?	
What is the expected release date?	
What is the address of the place where the person is detained?	
What is their prison/detainee reference number?	
Is the person in prison for non payment of council tax?	Yes/No

Liable person in a care home

A property which has been left unoccupied because the owner or tenant is now living in a residential/nursing/care home. The property does not have to be unfurnished to qualify for this exemption. The exemption cannot be granted until after the person has been in the home for six weeks or as soon as the decision to live in a home has been made permanent.

What happens if the person returns home to live?

If the exemption has been granted and the person returns home to live, if they have been in the home longer than six weeks the exemption can be allowed for that period. If it is less than six weeks the exemption will be cancelled altogether.

Is the property unoccupied?	Yes/No
What date did the property become unoccupied?	
Is the property furnished?	Yes/No
Is the property owned or rented?	Owned/Rented
What was the date the residency in the care home began?	
Name and address of the care home	
Does the person intend to return home?	Yes/No
What are the intentions with the property?	
Is the residency permanent?	Yes/No

Liable person deceased

An unoccupied property owned by someone who has died is exempt from Council Tax until six months after probate of letters of administration have been granted. A 100% charge is payable by the estate after the exemption period has ended.

This exemption is only applicable whilst the person who would be liable has died, i.e. once the house has been sold or the title transferred over to someone else.

What was the date of death?	
Is the property unoccupied?	Yes/No
Is the property owned or rented?	Owned/Rented

Occupation prohibited by law

Any property whose occupation is prohibited by law is exempt from Council Tax. The exemption does not apply if the property remains furnished or is occupied illegally.

Copies of the relevant orders are required as evidence.

Is the property unoccupied?	Yes/No
What was the date the property became unoccupied?	
Is the occupation prohibited	Yes/No
Is the property subject to a compulsory purchase order?	Yes/No
Please supply full details	

Empty property awaiting minister of religion

A property that is held vacant for the future occupation of a minister of religion is exempt from Council Tax. The minister can be of any religious denomination and the property does not have to have previously been occupied by a minister. The property does not have to be owned by the church.

Is the property unoccupied?	Yes/No
What was the date the property became unoccupied?	
What is the name of the minister?	
What is their religious Denomination?	
What are the duties he/she will perform?	

Liabile person absent in need of care

A property which is unoccupied because the person who would normally live there is receiving personal care elsewhere is exempt from Council Tax. The person must be receiving care due to old age, disablement, illness, past or present mental disorder.

Is the property unoccupied?	Yes/No
What was the date the property became unoccupied?	
What is the name of the person receiving care?	
What is the reason the care is provided?	
From what date was the care given?	
Who provides the care?	
What is the address from where the care is provided?	
What are the future intentions for the property?	

Liabile person away giving care

A property where the person who normally resides there has to leave their home unoccupied to care for someone else. The carer does not have to live in the same property as the person being cared for but, for his or her own property to be exempt it must be proven that they are better able to provide the care by living elsewhere and not in the exempt property.

Is the property unoccupied?	Yes/No
What was the date the property became unoccupied?	
What is the name of the person receiving care?	
What is the reason the care is provided?	
From what date was the care given?	
Who provides the care?	
What is the address from where the care is provided?	
What are the future intentions for the property?	

Property left empty by a student

A property that is left unoccupied because the normal occupant has had to move away to be a student. The student has to have been the last person to reside in the property, and the property has to have been unoccupied for the whole of the period since they last occupied. The person must have been a full time student from the date they vacated or start the course within six weeks of vacating and have remained a student ever since. Once the person finishes their course, if the property is still unoccupied but furnished a 90% charge will be payable.

Student certificate is required as proof.

Is the property unoccupied?	Yes/No
What was the date the property became unoccupied?	
What is the full name of the student?	
Their date of birth?	
Name and address of the college or university	
Please give details of where you are living now.	

Repossessed dwellings

A property that has been repossessed by the Mortgagee is exempt from Council Tax if it is unoccupied. If the property is repossessed but someone is still living in the property the property is not exempt. Although the property has been repossessed, this does not mean there has been a change in ownership - the mortgagor is still legally the owner.

Please provide a copy of the letter from the lender that confirms the repossession.

Is the property unoccupied?	Yes/No
What was the date the property became unoccupied?	
What is the address of where you have moved to now?	
What is the name of the Mortgage company	
What is the address for the mortgage companies correspondence?	
What is the date of repossession?	

Property occupied by students

A property is exempt from Council Tax if it is occupied only by students, school or college leavers and by certain spouses/dependants (where a foreign student is living with a foreign partner who cannot take employment because their entry visa to the UK prevents it). The students must be full time and currently undertaking a course at a prescribed establishment.

Please supply a copy of your Council Tax Student Certificates as proof. This can be obtained from the administration office at your educational establishment.

Are all the occupants of the house students?	Yes/No
Are the students attending a full time or part time course?	Full Time/Part Time
What is the date the course began?	
What is the date the course will end?	
Please list the student(s) name(s):	

Property occupied by a visiting force

A dwelling is exempt from Council Tax if any one of the persons who is liable to pay Council Tax has relevant association with a Visiting Force. A relevant association can mean either being an actual member of that force or part of the civilian component of that force. If other people live in the property that are not associated with the force, the property is still exempt.

Is the applicant:	Active Service Civilian Component
What is their rank?	
What is their grade?	
What is their squadron?	
What is their APO?	
What is their box?	
What is their Base?	
What is their DEROS?	

Property empty through bankruptcy

Please can you provide copies of your bankruptcy order or a letter from the insolvency service practitioner dealing with the bankrupt estate.

An unoccupied property where the person who would be liable for Council Tax has been made bankrupt is exempt. The property does not have to be unfurnished to qualify for this exemption.

Is the property unoccupied?	Yes/No
What date did the property become unoccupied?	
What is the name of the trustee?	
What is the address of the trustee?	
What date was the bankruptcy order granted?	

Empty caravan, pitch or mooring

Any pitch or mooring previously occupied by a caravan or houseboat, which has now been removed. To gain an exemption the caravan or houseboat only has to be removed for a period of one whole day although the Council will require confirmation by email or in writing of the removal of the caravan or boat.

Is the pitch/mooring unoccupied?	Yes/No
What date did the pitch/mooring become unoccupied?	
What is the full postal address?	
What is the name of the person who owns the plot of land or mooring?	
What is their address?	
What is their phone number?	

Property occupied solely by people under 18 years old

A property that is occupied by under 18 year olds is exempt from Council Tax. If two under 18 year olds live in a property, and one becomes 18, a 25% discount will be applicable because there is only one person over 18 residing in the property.

How many of the occupants are over 16?	
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Please provide their details below. Continue on a separate sheet if necessary

Person One

Full name	
Date of birth	

Person Two

Full name	
Date of birth	

Person Three

Full name	
Date of birth	

Unoccupied Annexe

A property which is a self contained annex (banded separately) from the main house, is exempt from Council Tax whilst unoccupied and cannot be let separately without a breach of Planning regulations. If the main house becomes unoccupied, the exemption can continue on the main house.

Is the property unoccupied?	Yes/No
Is the property furnished?	Yes/No
What date did the property become unoccupied?	
Can the annexe be sold or let separately from the main property?	Yes/No
What is the full postal address?	

Property occupied solely by Severely Mentally Impaired residents

A property is exempt from Council Tax if only severely mentally impaired persons occupy it. To qualify for the exemption, the person must have a certificate signed by a Medical Practitioner and be in receipt of a qualifying benefit.

What are the names of all the residents?	
What is the name of the resident that qualifies?	
What is the date of birth of the resident that qualifies?	
Are they entitled to one of the benefits listed? Please circle as appropriate	Incapacity Benefit Attendance Allowance Severe Disablement Allowance Middle or Higher Rate Disability Living Allowance Disablement Pension Income Support with Disability Premium Unemployability Support Disability Living Allowance
What is the date from when allowance was granted?	
What is the name of your (the applicants) GP?	
What is the address of your (the applicants) GP?	

Occupied Annexe

Where an annexe is occupied by a relative of the occupant of the main house, the annex is exempt from Council Tax provided that the occupant of the annex is:

- Over 65 years of age
- Severely Mentally Impaired
- Substantially and permanently disabled

How many persons occupy the annexe?	
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Please provide their details below. Continue on a separate sheet if necessary

Person One

Full name	
Is the resident aged 65 or over?	Yes/No
Is the resident severely mentally impaired (SMI)?	Yes/No
Is the person disabled?	
What is their relationship to the owner of the main dwelling?	

Person Two

Full name	
Is the resident aged 65 or over?	Yes/No
Is the resident severely mentally impaired (SMI)?	Yes/No
Is the person disabled?	
What is their relationship to the owner of the main dwelling?	