

Contact: **Revenues**  
Telephone: **01246 217600**  
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**COUNCIL TAX PROPERTY EXEMPTION/DISCOUNT CLAIM FORM**

An exemption will apply: -

- a) for the first three months that a property is unoccupied and substantially unfurnished, or
- b) in respect of any property falling into any of the exempt classes/discounts listed overleaf.

Please complete the boxes below, in block capitals and return the form in the enclosed pre-paid envelope.

**Any unnecessary delay in returning this form could affect the amount of discount to which you are entitled.**

Address of property			Post code
Name of owner Mr <input type="checkbox"/> Mrs <input type="checkbox"/> Miss <input type="checkbox"/> .....		Surname:	
Forename(s):			
Period during which property was not used as someone's sole or main residence			
FROM	<input style="width: 90%;" type="text"/>	TO	<input style="width: 90%;" type="text"/>
Was the property furnished during this period?		YES <input type="checkbox"/>	NO <input type="checkbox"/>
Address where you are currently living			
Daytime telephone number at which you may be contacted		Post code	
EXEMPT PROPERTIES – Certain properties may be exempt from Council Tax. Please read the list enclosed and enter the code letter (A-W) which best describes your property.		<input style="width: 80%;" type="text"/>	
VACANT/UNINHABITABLE PROPERTIES – Certain properties may attract a Local Discount from Council Tax. Please read the list enclosed and enter the description which best describes your property.			
<input style="width: 95%;" type="text"/>			

**PLEASE NOTE THAT FURTHER INFORMATION OR A FORMAL INSPECTION OF YOUR PROPERTY MAY BE REQUIRED BEFORE ANY DISCOUNT OR EXEMPTION IS ALLOWED.**

<b><u>DECLARATION</u> (which must be completed by, or on behalf of the owner)</b>	
I declare that the above details are true and accurate to the best of my knowledge and belief.	
Signature <input style="width: 95%;" type="text"/>	Date <input style="width: 95%;" type="text"/>

# Council Tax - Exemptions

Usually Council Tax must be paid for any property that is contained in the Council Tax valuation list. However the Government has made certain types of property exempt from any charge. Each type of exemption is referred to as a 'class' and is known by a letter of the alphabet. Please see the bottom of this page for an explanation of the terms '[empty](#)', '[unoccupied](#)' and '[occupied](#)' used in connection with exemptions from Council Tax.

For full definition of each Class/Description please see our website [www.ne-derbyshire.gov.uk](http://www.ne-derbyshire.gov.uk) or contact Revenues on 01246 217600.

Class/Description	Description of Property
<b>A</b>	This class of exemption was replaced from 1 April 2013 by a Local Uninhabitable property Discount.
<b>B</b>	A property that has been unoccupied for less than 6 months and was last used by a charity for charitable purposes. Proof is required.
<b>C</b>	This class of exemption was replaced from 1 April 2013 by a Local Vacant property Discount.
<b>D</b>	A property left unoccupied because the usual occupier is in <a href="#">prison</a> , or similar type of <a href="#">detention</a> by order of a court. There is no time limit on the exemption. Completion of detention in prison form is required.
<b>E</b>	A property left unoccupied because the owner/tenant has moved permanently into a hospital, residential home or hostel to receive care. There is no time limit on the exemption. Completion of a nursing home exemption form is also required.
<b>F</b>	A property left unoccupied because the owner/tenant has died. The exemption continues until six months after the grant of probate or letters of administration.
<b>G</b>	A property that cannot be occupied because occupation is prevented by law (for example a property subject to a compulsory purchase order). There is no time limit on the exemption. Documentary evidence is required.
<b>H</b>	An unoccupied property that is being held available for occupation by a minister of religion, as a residence and a place from which to carry out the duties of a minister. There is no time limit on the exemption. Documentary evidence from the Diocese is required.
<b>I</b>	A property that is unoccupied because the usual occupier has gone to live elsewhere to receive care. There is no time limit on the exemption. Medical evidence required of the need to receive care elsewhere from a medically qualified person e.g. doctor or consultant.
<b>J</b>	A property that is unoccupied because the usual occupier has gone to live elsewhere to provide care. There is no time limit on the exemption. Medical evidence required of the need to provide care elsewhere from a medically qualified person e.g. doctor or consultant.
<b>K</b>	A property that is unoccupied because the usual occupier has gone to live elsewhere because they are a <a href="#">full time student</a> . The exemption only applies if the student was the last occupier of the property. Student certificate required we cannot accept enrolment forms.
<b>L</b>	An unoccupied property that has been repossessed by a mortgage lender (e.g. a building society or bank). There is no time limit on the exemption. Confirmation from the mortgagee in possession is required.
<b>M</b>	Halls of residence for <a href="#">students</a> , that are owned or managed by an <a href="#">educational establishment</a> . There is no time limit on the exemption. Documentary proof from the education establishment is required.
<b>N</b>	A property wholly occupied by <a href="#">full time students</a> (including <a href="#">student nurses</a> ). There is no time limit on the exemption. Student certificate for all residents is required for England & Wales – we cannot accept enrolment forms.
<b>O</b>	A property used as armed forces accommodation owned by the Government. There is no time limit on the exemption. Documentary evidence is required to show that the property is armed forces accommodation.
<b>P</b>	Property occupied by members of visiting armed forces or their dependants. There is no time limit on the exemption. Documentary evidence that there is a relevant association with a body, contingent or detachment of the forces of a country.
<b>Q</b>	An unoccupied property where the liable person is trustee in a bankruptcy. There is no time limit on the exemption. Confirmation is required from the Official Receivers Office.
<b>R</b>	A caravan pitch or boat mooring that is not occupied by a caravan or boat. There is no time limit on the exemption. This will require a visit from the Council Tax Inspector.
<b>S</b>	Property occupied only by persons under the age of 18. There is no time limit on the exemption. Documentary evidence required.
<b>T</b>	<a href="#">Unoccupied annexes</a> that cannot be rent out separately because of planning restrictions. There is no time limit on the exemption.
<b>U</b>	Property occupied only by persons with <a href="#">severe mental impairment</a> , or only by persons with a <a href="#">severe mental impairment</a> and <a href="#">full time students</a> . There is no time limit on the exemption. A form is required to authorise the obtaining of GP's verification.
<b>V</b>	Property occupied by a visiting Diplomat. There is no time limit on the exemption. Documentary evidence is required.
<b>W</b>	<a href="#">Annexes occupied by dependant relatives</a> (e.g. 'Granny Flats'). There is no time limit on the exemption. A visit is required from Council Tax Inspector.
<b>Uninhabitable Property Discount</b>	An empty property that is in need of, or undergoing, <a href="#">major repairs or structural alterations</a> . The property can be exempt for a maximum of 12 months, including up to 3 months after the repairs are completed. This will result in a visit from the Council Tax inspector. Please Note: This does not include short term works such as the removal and replacement of a kitchen and/or bathroom.
<b>Vacant Property Discount</b>	An empty (i.e. unfurnished existing/new property) that has been empty for less than three months.

## Explanation of Terms

<b>Empty</b>	A property that is not anyone's main home and is substantially unfurnished.
<b>Unoccupied</b>	A furnished property that is not anyone's main home.
<b>Occupied</b>	A property that is lived in as someone's main home