



COUNCIL TAX EXEMPTIONS - SUPPLEMENT SHEET

| No. | <u>ADDITIONAL DETAILS & REQUIREMENTS</u> |
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| 03 | <p>This exemption applies to an unoccupied property, which is incapable of habitation, as structural repairs, improvements, or reconstruction works are taking place. The exemption only applies for the period that the works are being carried out, up to a maximum of 12 months from the last day of occupancy.</p> <p>The owner of the property must notify the Council immediately once the works are complete.</p> <p>If the property remains empty after completion of the works, the owner would then be liable to pay the Council Tax less up to 50% Unoccupied Discount. This exemption does not apply to dwellings in which routine redecoration, painting, etc is taking place.</p> <p>To ensure that you will qualify for this exemption, a staff member of the Council will inspect the property to ensure that the exemption can be awarded.</p> |
| 05 | <p>This exemption is awarded to properties which are unoccupied and unfurnished ; and in respect of which less than 6 months has elapsed since the end of the last period of 6 weeks or more throughout which it was continually occupied or furnished.</p> |
| 06 | <p>This exemption applies to dwellings which are unoccupied but previously sole or main residence of a person in detention. Verification of the applicable dates will be required before this exemption can be awarded.</p> |
| 15 | <p>Applies to dwellings which are unoccupied and unfurnished and last used for agricultural or pastoral purposes. The property must be situated on lands and heritage's used for agricultural or pastoral purposes only, or as woodlands, market gardens, allotments or allotment gardens, or on lands exceeding one tenth of a hectare used for the purpose of poultry farming and when last occupied and used, was occupied together with and used in connection with the lands and heritage's on which the dwelling is situated.</p> |
| 17 | <p>Property must be occupied solely by a student or students, including those attending courses on nursing or midwifery at Further or Higher Educational Institutions. Confirmation of students status is required, by means of either a letter from the College / University stating the applicable dates, or a copy of your Grant Award Letter, again showing the applicable dates. If your student status should extend beyond the applicable dates provided initially, further clarification of your student status will be required, i.e. a new letter showing further applicable dates. If your student status should end you must notify the Council immediately.</p> |
| 25 | <p>Exemption applies to dwellings in which the only residents are Severely Mentally Impaired. To be qualified as being Severely Mentally Impaired, a person must have a severe impairment of intelligence and social functioning (however caused) which appears to be permanent. A letter is required, from a registered medical practitioner confirming that the applicable date from which the person is considered to be Severely Mentally Impaired.</p> <p>The person in question must also be entitled to one or more of the following qualifying benefits and confirmation is required.</p> <p>Incapacity Benefit, Employment Support Allowance, Attendance Allowance, Severe Disablement Allowance, the care component of a Disability Living Allowance payable at the Higher or Middle Rate (Lower Rate does not qualify), Disabled Persons Tax Credit, Unemployability Supplement, A Constant Attendance Allowance or Unemployability Allowance.</p> |

FAILURE TO MEET ANY OF THE APPLICABLE REQUIREMENTS WILL RESULT IN YOUR COUNCIL TAX EXEMPTION APPLICATION BEING DECLINED.