



UTTLESFORD DISTRICT COUNCIL

COUNCIL TAX

DISCOUNTS AND EXEMPTIONS



Discounts

When would I qualify for a discount?

Normally full council tax has to be paid if two or more adults over the age of eighteen live in your home. However if you live alone you will get a 25% discount. This is called a single resident discount. This discount would not be applicable if you have a spouse or partner who lives elsewhere for part of the time. In addition, certain adults are not counted - they are 'disregarded'.

If after 'disregarding' these people, only one adult is counted in your home, you will also get a 25% discount. If after disregarding these people, there are no persons over the age of eighteen then you will get a 50% discount.

The Local Government Finance Act 2012 introduced three new Local Authority set discounts and one premium from 1 April 2013. The levels are set annually by the Council.

Unoccupied and unfurnished properties

For the 2013/14 financial year the discount was 100% for up to 6 months. For the 2014/15 financial year the discount is 50% for up to 6 months.

Unoccupied and unfurnished properties which require or are undergoing major repair works or structural alterations.

For the 2013/14 financial year the discount was 100% for up to 12 months. For the 2014/15 financial year the discount is 50% for up to 12 months.

Long-term empty properties

For the 2014/15 financial year, a 50% additional premium will be applied to properties empty over 2 years (i.e. 150% charge).

Annexes

Every annexe will be entered onto the Council Tax valuation list by the Valuation Office if it is self-contained with its own living area as well as cooking and washing facilities and a toilet. This includes living

accommodation physically separated from other accommodation and living accommodation and annexed to and sharing access with adjoining accommodation.

With effect from the 1st April 2014 there is a new Council Tax discount for Annexes occupied as part of the main home by the owner or where the annexe is occupied by a qualifying relative. The 50% discount will apply after any other discount or reduction is applied to the Council Tax liability. Please go to our Discounts and Exemptions page on our Council Tax pages of our website www.uttlesford.gov.uk for more information.

Second homes

For the 2014/15 financial year the discount for furnished second homes (previously 10%) has been reduced to 0%. A discount of 50% continues to be available on second homes if you have to live elsewhere in accommodation provided to you by your employer.

What types of people can be disregarded?

The following are groups of people who are not counted for council tax purposes.

- 18 year olds for whom Child Benefit is payable.
- Those under 20 who leave full-time education between 1 May and 31 October inclusive.
- Most full time Students (including DipHe in nursing) The Student must be required to attend the course for periods of at least 24 weeks in the year and be required to study for at least 21 hours per week, on average, when in attendance. Non-British spouses of students are also disregarded provided they do not have recourse to public funds and are prevented from taking paid employment
- Hospital based Student Nurses.
- Youth Trainees aged under 25.
- Apprentices training for a NVQ qualification and earning less than £195 per week.

- People who are severely mentally impaired (a qualifying benefit such as Attendance Allowance or the middle or high level of the care component of the Disability Living Allowance must be in payment).
- People living and being looked after in hospitals and residential care homes.
- Certain Carers and Care Workers (a qualifying benefit must be in payment such as Attendance Allowance or the highest or middle rate of the care component of the Disability Living Allowance. The person requiring care should not be a spouse partner or child under the age of eighteen, and be cared for at least 35 hours a week on average.
- USAF personnel and their non-UK dependents.
- People staying in certain hostels or night shelters.
- People in prison or bail hostel.
- Members of religious communities in certain cases.
- Members (and dependants) of visiting forces.
- Persons with diplomatic privilege or immunity.

How do I apply?

More information is available on our website: www.uttlesford.gov.uk

An application form maybe obtained from the Council Offices at the following address:

Uttlesford District Council
London Road
Saffron Walden
Essex
CB11 4ER

Tel 01799 510335

or email revenues@uttlesford.gov.uk

You should continue to pay your original bill whilst your application is being processed.

If your application is successful a revised Demand Notice will be sent to you detailing the discount and your revised Council Tax liability. It is your responsibility to notify the Council immediately you have a change in circumstances, which may affect your discount entitlement.

What happens if I do not qualify for a discount?

If you disagree with the Council's decision you do have the right of appeal. In the first instance you should write to the Council outlining the reasons for appeal. The Council has two months to respond to your appeal. If the appeal is turned down or you do not receive a reply from the Council you may be able to appeal to the Valuation Tribunal. Full details may be obtained from the Council Offices.

EXEMPTIONS

What properties are exempt from a council tax charge?

The following properties will be exempt from Council Tax providing certain conditions are met.

Dwellings, which are occupied

- Occupied entirely by students as a term time address, or student halls of residence.
- Occupied only by people under the age of eighteen.
- Armed forces accommodation or dwellings where a member of a visiting force or a (non British) diplomat would otherwise be liable to pay;
- Occupied only by people who are severely mentally impaired who would otherwise be liable to pay council tax. Such dwellings where the landlord or care home owner is liable are not exempt.
- A dwelling, which forms part of a single property comprising of at least one other dwelling and is occupied by a dependant relative of a resident of that other dwelling. The dependant relative must be either over the age of 65 or disabled to qualify.

Dwellings which are unoccupied and for which the exemption is time limited

- Properties, which are unoccupied and unfurnished and properties which are unoccupied and owned by a charity. This exemption, will last for a period of six months only from the date the property became empty.

This exemption has been abolished with effect from the 1st April 2013 by the Council Tax (Exempt Dwellings) (England) (Amendment) order 2012. This will be replaced by an Uttlesford District Council locally set discount.

- Properties, which are unoccupied and form part of the estate of a person who has died. The property will be exempt until probate is granted and for a period of six months thereafter providing the Exors are still in possession of the property.

Properties which are exempt while the following conditions are still applicable.

- Properties which are unoccupied and were previously the main home of a full time student.
- Properties which are unoccupied and were previously the main home of a person who is now detained in prison or a mental health home.
- Properties, which are unoccupied and were previously the home of a person who has moved to either receive or provide personal care. They must have been away for this reason since they left.
- Properties which are unoccupied annexes which cannot be let separately from the main dwelling without a breach of planning conditions
- Properties, which are unoccupied and are held by a trustee in bankruptcy
- Properties which are unoccupied and where occupation is forbidden by law or subject to a compulsory purchase order

- Properties, which are unoccupied vicarages or similar dwellings, which are awaiting reoccupation by ministers of religion for the better performance of their duties
- Properties, which are unoccupied and have been repossessed by the mortgage lender

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- An application form maybe obtained from the Council Offices at the following address:

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London Road
Saffron Walden
Essex CB11 4ER

Tel 01799 510510
or email revenues@uttlesford.gov.uk

You should continue to pay your original bill whilst your application is being processed.

If your application is successful a revised Demand Notice will be sent to you detailing the Exemption and your revised Council Tax liability. It is your responsibility to notify the Council immediately you have a change in circumstances which may affect your Exemption.

What happens if I do not qualify for an Exemption?

- If you disagree with the Council's decision you do have the right of appeal. In the first instance you should write to the Council outlying the reasons for appeal. The Council has two months to respond to your appeal. If the appeal is turned down or you do not receive a reply from the Council you may be able to appeal to the Valuation Tribunal. Full details may be obtained from the Council Offices.

If you require this publication in an alternative format and/or language please contact us on 01799 510510.