

Council Tax – Notes for Application for a Council Tax exemption under Class B

I refer to your application for an exemption from Council Tax under: Class B – Unoccupied dwellings owned by charities

Please read the evidence required before completing this form as you may need to provide supporting evidence/information that is not readily available:

- making an application for a discount or exemption is not grounds for non-payment of council Tax. Payment must continue to be made in accordance with the bill already issued until you have received confirmation that the request has been granted.
- no discounts or exemptions will be granted retrospectively, except in exceptional circumstances.
- if documentary evidence is not provided with your completed form, your request will not be processed until this is received.

In order for an exemption to be granted and to comply with Council Tax legislation the Council must be satisfied that the property is: “a dwelling owned by a body established for charitable purposes only, which is unoccupied and has been so for a period of less than 6 months and was last occupied in furtherance of the objects of the charity”.

The guiding principles as to what constitutes a “charity” and “charitable purposes” are set out in Section 2 of the Charities Act 2011 (“the 2011 Act”). This contains descriptions of charitable purposes and copies of these are enclosed. The 2011 Act also provides that a charitable purpose is one which meets one of those descriptions and is for the public benefit.

In regard to the first requirement stated in the legislation above, the council has already been satisfied by previous information supplied that your organisation is "a body established for charitable purposes only". However, so as to be certain that all of the legislative requirements are met, it will not be possible to progress your current application until you have provided documentary evidence that confirms how, when the property was last occupied, the occupation was "in furtherance of the objects of the charity".

Please be aware that the Council will require similar supporting evidence for all future applications in respect of Class B Council Tax exemption.

In the meantime, your application in this instance will be considered again once the required information has been received.

I thank you in advance, both for your assistance on this occasion and for your co-operation in future.

Descriptions of Charitable Purposes as set out in the 2011 Act

- (a) the prevention or relief of poverty;
- (b) the advancement of education;
- (c) the advancement of religion;
- (d) the advancement of health or the saving of lives;
- (e) the advancement of citizenship or community development;
- (f) the advancement of the arts, culture, heritage or science;
- (g) the advancement of amateur sport;
- (h) the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity;
- (i) the advancement of environmental protection or improvement;
- (j) the relief of those in need because of youth, age, ill-health, disability, financial hardship or other disadvantage;
- (k) the advancement of animal welfare;
- (l) the promotion of the efficiency of the armed forces of the Crown or of the efficiency of the police, fire and rescue services or ambulance services;
- (m) any other purposes—
 - (i) that are not within paragraphs (a) to (l) but are recognised as charitable purposes by virtue of section 5 (recreational and similar trusts, etc.) or under the old law,
 - (ii) that may reasonably be regarded as analogous to, or within the spirit of, any purposes falling within any of paragraphs (a) to (l) or sub-paragraph (i), or
 - (iii) that may reasonably be regarded as analogous to, or within the spirit of, any purposes which have been recognised, under the law relating to charities in England and Wales, as falling within sub-paragraph (ii) or this sub-paragraph.