

Council Tax Exemptions – London Borough of Hounslow

Class	Description	Time Limit	Started	Criteria
A	Dwellings Requiring or Undergoing Structural Alteration / Major Repair	12 months	1/4/93	Dwelling must be unoccupied and undergoing major repair or structural alteration. Prior to April 2000 there was no time limit to the exemption and an additional 6 months could be given after completion of the work assuming the property was still vacant. From April 2000 however the total period of exemption A was reduced to 12 months.
B	Unoccupied Dwelling Owned by Charities	6 months	1/4/93	The property must be owned by the Charity (a body established for charitable purposes only) and property must have been used for Charities purposes up to the date it became unoccupied. When considering whether a dwelling has been unoccupied for up to six months any temporary occupation of less than 6 weeks is disregarded.
C	New Properties / Dwellings which become Vacant	6 months	1/4/93	The property must be Unoccupied and substantially unfurnished. This applies to new build and existing properties. All exemption classes run concurrently so this exemption cannot be granted after a previous exemption if the property was meeting those conditions from the start and the 6 months have already been used. When considering whether a dwelling has been unoccupied for up to six months any temporary occupation of less than 6 weeks is disregarded. Unfurnished part does not affect Caravans & Houseboats. (wef 1/4/94)
D	Dwellings left Empty by a Person Detained Elsewhere	Unlimited	1/4/93	Property must be Unoccupied however there are no conditions on furniture. The exemption applies to all persons detained by order of a court both in prison and on remand it also includes Immigration Act 1971 (deportation), Mental Health Act 1983 and members of the armed forces for people detained under relevant legislation. This disregard is awarded for any period and is not subject to the usual rules regarding sole or main residence. It will not however be awarded if in prison for non-payment of Council Tax but is awarded if imprisoned for non payment of Community Charge or Non Domestic Rates .
E	Dwellings left Empty by a person living in Hospital or Care Home	Unlimited	1/4/93	Property must be Unoccupied however there are no conditions on furniture. It must have been the sole or main residence of the person now in hospital / care. The exemption ceases on property being let and does not re-apply after tenants vacate. Can be a hospital or any type care home e.g. care home, elderly, physically / mentally disabled or alcohol / drug dependency.

F	Unoccupied Dwelling – Liable Person Deceased	Unlimited prior to probate 6 months after probate	1/4/93	Property must be Unoccupied however there are no conditions on furniture. Exemption ends as soon as the property is occupied. The liability falls to Executors / Administrators and the demand is issued in their name. Law was amended from 1/4/94 as previously the exemption only applied to owner-occupiers. (Exemption C may follow on from Exemption F if furniture is removed after probate.)
G	Occupation Prohibited by Law	Unlimited	1/4/93	The prohibition by law can be for any reason e.g. prohibited by law purchase orders, property unfit to live in. Squatters will be deemed liable on occupation and hence exemption will end . Caravans & Chalets come under the Town & Country Planning Act
H	Unoccupied Dwelling held for a Minister of Religion	Unlimited	1/4/93	There is no requirement on Ownership or on previous Occupation. The exemption will apply to any Religious Denomination. However if a minister does not sub-sequentially move in exemption will cease
I	Dwelling Left Empty by a Person Needing Personal Care	Unlimited	1/4/93	Property must be Unoccupied however there are no conditions on furniture. It must have been the sole or main residence of the person now receiving care although this does not have to be provided in a care home. However the absentee must be receiving care due to old age, disablement, illness, past or present alcohol or drug dependency or mental disorder. e.g. Liable person can have moved to live with friends . The exemption ceases on property being let..
J	Dwelling Left Empty by a Person Providing Personal Care	Unlimited	1/4/93	Property must be Unoccupied however there are no conditions on furniture. The absentee carer does have to reside in same property as person needing care, they must however be better placed to provide care from new address. They do not have to meet care worker disregard criteria. It must have been the sole or main residence of the person providing care. The exemption ceases on property being let..
K	Dwelling Left Unoccupied by a Student(s)	Unlimited	1/4/93	Exempt for period of course, the standard definition applies (does not apply to student nurses, apprentices and YT trainees). It must have been the sole or main residence of only students. If person leaves the property before course start – they will only qualify for exemption if course commences within 6 weeks of leaving.
L	Unoccupied Dwelling where Mortgagee in Possession	Unlimited	1/4/93	The mortgagee – financial institution who provided the loan for the purchase of the property (e.g. bank, building society) and in certain cases of payments not being met may

				re-possess the property. Repossession does not legally constitute change of ownership. The exemption does not commence until property is actually vacant and remains until property is sold or possession is relinquished.
M	Halls of Residence	Unlimited	1/4/93	Property must be owned or managed by an Educational Establishment / Charity (or the EE has an agreement allowing them to nominate students) and although predominantly for students it may also provide accommodation for staff or other persons. Student nurses do not qualify – although may be granted if the nurses are solely in full-time education.
N	Dwelling Occupied only by Student(s)	Unlimited	1/4/93	The standard student definition applies; 1. Any person who is enrolled in a full time course of education at a prescribed educational establishment – for at least one academic year or calendar year. Students are 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. 2. A person under 20 undertaking a qualifying course of further education (at least 3 months for 12 hours per week) not evening, correspondence 3. Foreign Language assistants Property must be occupied solely by students as their sole or main residence. Exemption ceases at end of term unless the right to occupy is retained – then exemption may cover holidays assuming their course is scheduled to recommence. The exemption ceases on day any occupant ceases to be a student. If a school leaver lives with existing student he/she has until 1st November to commence a course or exemption will end. From 1/4/95 exemption class was extended to include non-student, non-British, spouse whose entry visa prevents them from working or claiming benefits.
O	Armed Forces Accommodation (UK Forces)	Unlimited	1/4/93	Dwellings owned by Secretary of State for Defence will be exempt both on and off the barracks or camp. Contributions are paid by Ministry of Defence to match amounts payable and armed forces personnel are charged a 'local taxation levy' Dwellings held for armed forces but temporarily occupied by civilians will still be exempt but not those owned specifically for civilian staff (e.g. caretakers).
P	Members and Dependents of Visiting Forces	Unlimited	1/4/93	If any Liable Person has a 'Relevant Association' with a qualifying force. The person may be a member of the force or part of the civilian component or the dependant of a member (does not apply to UK citizens or normally resident in UK). A Visiting force is one

				from a country to which the Visiting Forces Act 1952 applies - Certificate may be requested under s. 11 of 1952 act.
Q	Dwelling Left Empty by a Bankrupt	Unlimited	1/4/93	This exemption applies where the liable Person would be a Bankruptcy Trustee (applies even if Trustee is jointly liable). Property must be Unoccupied however there are no conditions on furniture.
R	Caravan Pitches and Moorings for Boats	Unlimited	1/4/94	Caravan Pitches and moorings for boats are chargeable in the same way as any permanent dwelling however they are exempt if the pitch or mooring is not occupied. The exemption ends as soon as pitch or mooring is occupied
S	Dwellings Occupied only by Persons Under 18	Unlimited	1/4/95	This is based on the occupiers age not that of the liable person. The exemption ends on the date of the persons 18 th birthday (under 18's not classed as residents for council tax purposes). Prior to April 95 the owner was liable to pay 50% property part tax.
T	Unoccupied Annexe to an Occupied Dwelling	Unlimited	1/4/95	This exemption refers to dwellings which form part of premises which include another dwelling (normally applies to 'Granny Flats' but may apply to other properties such as agricultural dwellings) May not be let separately without a breach of planning control within the meaning of s171A of the Town & Country Planning Act 1980. An exemption under this class remains even if the other dwelling becomes unoccupied.
U	Dwelling Occupied by the Severely Mentally Impaired	Unlimited	1/4/95	Severe mental impairment criteria as per disregard - persons who have a severe impairment of intelligence and social functioning (however caused), which appears to be permanent. This exemption only applies where the SMI person would otherwise be liable. From 1/4/99 exemption Class expanded to include Students living with the severely mentally impaired. Does not apply where liability falls to non-resident owner e.g. residential homes. Must also be entitled to one of qualifying benefits ; Incapacity Benefit Attendance Allowance Severe Disablement Allowance Care Component of DLA (higher or middle rate) An increase in the rate of disablement pension Disability Working allowance (qualifying benefit is IS etc) Qualifying Forces Pensions Income Support (which includes a disability premium)
V	Dwelling which is Main Residence of	Unlimited	1/4/97	Property must be the main residence of at least one qualifying Diplomat - Diplomatic Privileges Act 1964, Commonwealth Secretariat Act 1966,

	Diplomat			Consular Relations Act 1968, Commonwealth Countries & Rep of Ireland (Immunities and Privileges) order 1985. All details may be checked with Protocol Office. The diplomat must be otherwise be liable for the Council Tax. Must not be a British; subject, citizen, dependant territories citizen, national (overseas) or a permanent resident in UK. Prior to 97 any debt could not be enforced because the Vienna Convention grants all diplomats immunity from criminal, civil and administrative jurisdictions.
W	Occupied Annexes	Unlimited	1/4/97	Where the annexe in question is a dwelling which forms part of another dwelling. Must be the sole or Main Residence of a Dependent Relative of person in other dwelling. A Dependent Relative is ; Person aged 65 or more Person Severely Mentally Impaired Person who is substantially and permanently disabled Relative now includes great great grandparents and great-great-uncles. Allows common law couples to be classed as married and a relative of marriage to be classed as relationship by blood.