

COUNCIL TAX EXEMPTION FORM (DWELLINGS-OCCUPATION PROHIBITED BY LAW)

This form will help the Council determine whether your property should be exempt from Council Tax. It will also assist the Council in determining from when, or up to, which date the exemption should apply.

This exemption applies to any dwelling IN which occupation is prohibited by law or if it is kept unoccupied by reason of action taken to prohibit occupation, or with a view to acquiring it, under powers conferred by any Act of Parliament. Exemption only applies if the property remains unoccupied. If it occupied illegally then the occupiers are liable and the exemption does not apply. Additional notes are provided below.

Please state reason for prohibition: _____

Name of Order: _____

Date order came in force: _____

Who instigated the order: _____

DECLARATION.

I understand that the Council may wish to check the information I have given. I will tell the Council immediately about changes in the status of the property. I understand that under the Local Government Finance Act 1992, anyone giving false information could be prosecuted or face imposition of penalties. As far as I know the information I have given is true and accurate.

SIGNED _____ DATED _____ PHONE NO _____

HEAD OF REVENUES AND BENEFITS

NB. This information may be used by the Council for other relevant purposes.

Any prohibition on occupation in public law is relevant to this exemption. This will include dwellings deemed unfit for human habitation as well as holiday chalets and caravans during periods when they cannot be occupied by virtue of a condition applying to the relevant planning consent. In the case of holiday chalets and caravans, the Department of the Environment advised in its Council Tax implementation letter of 13 March 1995 that the imposition of a condition prohibiting occupation for a number of months in the year in accordance with the Town and Country Planning Act 1990 is an action taken under a power conferred by an Act of Parliament, thus bringing such a dwelling within Class G.

In *Watson v Rhondda Cynon Taf County Council* 2001, the billing authority considered that a dwelling formerly used as a house in multiple occupation was a chargeable dwelling, but the owner contended that the service of repairs notices by the Council, while the property was occupied, amounted to action taken with a view to prohibiting occupation, and that the property should, accordingly, be exempt in accordance with Class G.

The notices in question were served under sections 189 and 352 of the Housing Act 1985 and required the owner to carry out works to make the property fit for human habitation and fit for the number of people living there. They were withdrawn when the property became unoccupied, but the Council later advised the owner that it would take formal action if the property were to again be tenanted without the necessary works having first been done.

It was found that the notices served by the authority were issued with a view to having the property put in a state of good repair and not with a view to prohibiting its occupation. Gibb J, in dismissing the taxpayer's appeal, said that the fact that the property was occupied was not a consequence of action taken by the Council with a view to prohibiting occupation, but was a consequence of the owner's failure to comply with the repairs notices and his own decision to keep the house unoccupied.