SOUTH OXFORDSHIRE DISTRICT COUNCIL
COUNCIL TAX UNOCCUPIED PROPERTY DETAILS

You may be entitled to a reduction in council tax if your property is unoccupied and remains no-one’s sole or main residence. Please complete and return this form as soon as possible for the council to determine if a reduction is applicable.

Account Reference:  
Property Address:  

1. Owner’s name and address (i.e. the freeholder or leaseholder with a lease of 6 months or more):

<table>
<thead>
<tr>
<th>Owner’s Name</th>
<th>Owner’s Address</th>
</tr>
</thead>
</table>

2. When was the property last occupied by anyone as their sole or main residence?

3. Was the owner the last occupier of the property?  
   YES ☐ NO ☐

4. Is the property unfurnished?  
   YES ☐ NO ☐
   If yes when was the furniture removed

5. If you are managing the property of a deceased person as executor or personal representative, please indicate whether the probate letters of administration have been granted  
   YES ☐ NO ☐
   If yes please enter date granted

6. If relevant, please state the reason why the property has become unoccupied and the Discount/Exemption Class that your property falls into (see enclosed guidance notes):

Discount / Exemption Class:  

| Signature: | Date: |

Contact Telephone Number

Please note that any information supplied may be used by the Council to identify vacant dwellings or, take steps to encourage vacant dwellings back into use, in accordance with Schedule 2 of the Local Government Finance Act 1992.
Special provisions apply to the liability of council tax for unoccupied dwellings. There are some classes of property which attract a reduction and some classes of property which are exempt whilst certain circumstances exist. For details of empty discounts and exemptions for earlier years then please contact the council tax department.

You will receive a reduction in council tax if your property is unoccupied and falls into one of the following **discount** classes:

<table>
<thead>
<tr>
<th>CLASS</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>C</td>
<td>Vacant dwellings – Since 1 April 2014 a dwelling which is unoccupied and substantially unfurnished will receive a <strong>100 per cent</strong> reduction for up to a maximum duration of 1 month. Should circumstances remain unchanged after this discount period then full council tax is payable.</td>
</tr>
<tr>
<td>D</td>
<td>Vacant dwellings undergoing (or in need of) major repair or alteration – Since 1 April 2013 a dwelling which is unoccupied and substantially unfurnished that requires or is undergoing major works to render it habitable, or is undergoing structural alteration which has not been substantially completed, will receive a <strong>50 per cent</strong> reduction for a maximum duration of 12 months. Should circumstances remain unchanged after this discount period then full council tax is payable.</td>
</tr>
</tbody>
</table>

Currently there is no longer any discount entitlement available for:

| A     | Holiday homes – Furnished dwellings that are not the sole or main residence of any individual and where there is a planning condition preventing occupation for the whole year by preventing occupancy for at least 28 days in the year. No discount entitlement has applied since 1 April 2013. |
| B     | Second Homes – Furnished dwellings that are not the sole or main residence of any individual. No discount entitlement has applied since 1 April 2013. |

You will be exempt from paying council tax if your property falls into any of the following **exemption** classes:

<table>
<thead>
<tr>
<th>CLASS</th>
<th>DESCRIPTION</th>
</tr>
</thead>
<tbody>
<tr>
<td>A</td>
<td>Exemption class was abolished from 1 April 2013.</td>
</tr>
<tr>
<td>B</td>
<td>A dwelling which is owned by a charitable organisation, was last used for the purposes of the organisation and has been unoccupied for less than six months.</td>
</tr>
<tr>
<td>C</td>
<td>Exemption class was abolished from 1 April 2013.</td>
</tr>
<tr>
<td>D</td>
<td>An unoccupied dwelling owned by someone who is now in detention, in a prison, home or other place.</td>
</tr>
<tr>
<td>E</td>
<td>A dwelling which is unoccupied because the owner, who was previously resident, has moved to a hospital, care home or hostel.</td>
</tr>
<tr>
<td>F</td>
<td>An unoccupied dwelling which is in the hands of executors and where there has been no grant of probate or letters of administration or less than six months has elapsed since either was obtained.</td>
</tr>
<tr>
<td>G</td>
<td>An unoccupied dwelling where the occupation is prohibited by law or kept unoccupied by action taken under an Act of Parliament with a view to prohibiting occupation or acquiring the dwelling, e.g. compulsory purchase order.</td>
</tr>
<tr>
<td>H</td>
<td>An unoccupied dwelling which is being held for occupation by a Minister of Religion to carry out his duties.</td>
</tr>
</tbody>
</table>
I An unoccupied dwelling where the owner, who was previously resident, now resides elsewhere to enable him to receive personal care because of old age, disablement or illness, past or present alcohol or drug dependence or past or present mental disorder.

J An unoccupied dwelling where the owner, who was previously resident, now resides elsewhere to provide personal care because of old age, disablement or illness, past or present alcohol or drug dependence or past or present mental disorder.

K An unoccupied dwelling where the owner who last occupied the dwelling is a student or became a student within six weeks of ceasing to occupy the dwelling.

L An unoccupied dwelling which has been repossessed by the mortgagee under the terms of the mortgage.

M A dwelling which is a hall of residence which is provided predominantly for the occupation of students.

N A dwelling which is occupied wholly by students as their sole or main residence or as term time accommodation.

O A dwelling owned by the Secretary of State for Defence which is held for armed forces accommodation.

P A dwelling where the liable person has a relevant association with a visiting force, i.e. within the meaning of Part 1 of the Visiting Forces Act 1952.

Q An unoccupied dwelling where the liable person is a trustee in bankruptcy.

R Unoccupied caravan pitches.

S A dwelling occupied only by a person or persons aged under 18.

T An unoccupied dwelling which:
a) forms part of a single property which includes another dwelling (e.g. granny annexe.)
b) may not be let separately from that other dwelling without a breach of planning control within the meaning of section 17/A of the Town and County Planning Act 1990.

U A dwelling occupied only by a person or persons who is or are severely mentally impaired within the meaning given in Para.2 of schedule 1 to the Local Government Finance Act 1992 and who would, but for this Order, be liable to pay Council Tax.

V A dwelling occupied by a diplomat or a person on whom equivalent diplomatic privileges and immunities are conferred.

W A dwelling such as an annex occupied by a dependant relative(s) who is aged 65 years or more, or severely mentally impaired or substantially or permanently disabled.

If the unoccupied dwelling is not exempt, the owner of the dwelling is responsible for paying the council tax. This is the person who has a leasehold interest of six months or more or if there is no such person, the person who owns the freehold.

Married couples, those couples living together as husband and wife and co-owners are jointly and individually liable.

FURTHER INFORMATION

THESE NOTES ARE ONLY INTENDED FOR GUIDANCE AND CANNOT BE A DEFINITIVE STATEMENT OF LAW.

For further information please contact the council tax office:
Telephone: Local Rate 0345 302 2313
Email: sodc.counciltax@secure.capita.co.uk
Post: South Oxfordshire District Council, Council Tax, PO Box 872, Erith, Kent, DA8 1UN
www.southoxon.gov.uk