

## Council Tax - Claim for Exemption Empty Charity

The amount of Council Tax payable is based on the assumption that there are two, or more, adults living in each property. An exemption may apply where the property remains empty for the reason stated below:-

The Council Tax (Exempt Dwellings Order) 1992 sets out the criteria for the award of a Council Tax Class B Exemption. This exemption applies to any dwelling which is owned by a body established for charitable purposes only, which is unoccupied and has been so for a period of less than 6 months since the last occupation day and was last occupied in furtherance of the objects of the charity.

If you think you may qualify for this reduction, please supply the information requested below and return the completed form to **Freepost RBSANDWELL**

### 1. Charity Details

**Name of Charity**

**Charity Contact Address**

**Contact Telephone Number / Email Address**

### 2. Confirmation of Charity Status

Organisations registered with the Charities Commission:

**Is the Charity registered with the Charities Commission?**

Yes

No

**Please provide your charity registration number**

Or Industrial and Provident Society Organisations:

**Is the Charity registered as an exempt charity by the Inland Revenue?**

Yes

No

**Please provide your Inland Revenue charity reference number**

**You must provide written confirmation from HRMC to support your claim**

### 3. Were all properties last occupied in furtherance of the objects of the charity?

In order to award this exemption the Council must be satisfied that the last occupants resided in the properties for 'furtherance of the charity's work'. This means that the people living in the properties met the criteria for the purpose of the charitable status. The Charities Act 2006 defines charitable purposes as referenced overleaf:

Please tick the box/es alongside the statements on the page overleaf which best describes the reasons for which you have been awarded charitable status (charitable purpose):

In addition to the above you *must* provide documentary evidence of the repossession from your lender or legal representative. **Please note** that the possession order alone is not sufficient proof.

<b>Charitable Purpose (the reasons you have been awarded charitable status):</b>	
a) the prevention or relief of poverty	<input type="checkbox"/>
b) the advancement of education	<input type="checkbox"/>
c) the advancement of religion	<input type="checkbox"/>
d) the advancement of health or the saving of lives	<input type="checkbox"/>
e) the advancement of citizenship or community development	<input type="checkbox"/>
f) the advancement of the arts, culture, heritage or science	<input type="checkbox"/>
g) the advancement of amateur sport	<input type="checkbox"/>
h) the advancement of human rights, conflict resolution or reconciliation or the promotion of religious or racial harmony or equality and diversity	<input type="checkbox"/>
i) the advancement of environmental protection or improvement	<input type="checkbox"/>
j) the relief of those in need, by reason of youth, age, ill-health, disability financial hardship or other disadvantage	<input type="checkbox"/>
k) the advancement of animal welfare	<input type="checkbox"/>
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	<input type="checkbox"/>
m) other purposes currently recognised as charitable and any new charitable purposes which are similar to another charitable purpose.	<input type="checkbox"/>

### 4. Property details

Please complete the details below to identify all properties which are owned by the charity and may be subject to Charitable Exemption for each period they are unoccupied:

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Using the **Unoccupied Tables** below please indicate any such properties which are currently unoccupied and will be eligible for exemption class B now.

In addition please complete the **Occupied Tables** to note any other properties which are currently occupied but will meet the charitable exemption criteria upon becoming empty.

Any properties you have listed which meet Charitable Exemption criteria will be awarded the Class B reduction each time they become vacant.

Please note – we have provided sufficient space for you to claim for a maximum of 3 unoccupied and 4 occupied properties; should you wish to claim for more properties please photocopy additional blank tables prior to completion and return.

**Unoccupied Tables**

<b>Address</b>		<b>Council Tax Account Number</b>
<b>Unoccupied Start Date</b>	<b>Unoccupied End Date</b>	<b>Is the property always let furnished?</b>
<b>Names of last people living in property?</b>	<b>Forwarding address &amp; contact telephone number of last occupants:</b>	

<b>Address</b>		<b>Council Tax Account Number</b>
<b>Unoccupied Start Date</b>	<b>Unoccupied End Date</b>	<b>Is the property always let furnished?</b>
<b>Names of last people living in property?</b>	<b>Forwarding address &amp; contact telephone number of last occupants:</b>	

<b>Address</b>		<b>Council Tax Account Number</b>
<b>Unoccupied Start Date</b>	<b>Unoccupied End Date</b>	<b>Is the property always let furnished?</b>
<b>Names of last people living in property?</b>	<b>Forwarding address &amp; contact telephone number of last occupants:</b>	

**Occupied Tables**

<b>Address</b>	<b>Council Tax Account Number</b>
<b>Name/s of current occupants</b>	<b>Is the property always let furnished?</b>

<b>Address</b>	<b>Council Tax Account Number</b>
<b>Name/s of current occupants</b>	<b>Is the property always let furnished?</b>

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<b>Address</b>	<b>Council Tax Account Number</b>
<b>Name/s of current occupants</b>	<b>Is the property always let furnished?</b>

Any properties you have listed which meet Charitable Exemption criteria will be awarded the Class B reduction each time they become vacant. You are responsible for informing the Council of any properties which are no longer let for the furtherance of the objects of the charity concerned. A formal review will take place periodically to confirm that the details you have provided are correct.

**DECLARATION - which must be completed by, or on behalf of, the liable resident**

I declare that the information given above is true and accurate to the best of my knowledge and belief. I undertake to notify the Revenues and Benefits Service of any change in circumstances, which could affect my entitlement to a Council Tax discount. I understand that a minimum £70 penalty can be imposed if any information supplied is found to be inaccurate.

Full Name on behalf of charity \_\_\_\_\_

Signature \_\_\_\_\_ Date \_\_\_\_\_

**Please Note:** Where there is a legitimate reason to do so information which is collected for the administration of Council Tax may be shared with other departments within Sandwell Council.