



COUNCIL TAX

Empty Properties and Exemptions

Empty Properties - A property will be exempt from Council Tax if it is left unoccupied and unfurnished for a period of 6 months. After 6 months, if the property is still unoccupied and unfurnished, 50% of the Council Tax charge is payable. Unfurnished does not include carpets, curtains and fitted furniture. If during this 6 month exemption the property becomes furnished, but still unoccupied, a 50% charge is payable immediately. If the property becomes unoccupied the full charge will be due. However, if the property has already received 6 months exemption on these grounds before it is sold, the new owner does not receive a further 6 months exemption. The 50% charge is payable immediately.

Exemptions - Who Qualifies?

Deceased Persons - An unoccupied property owned by a deceased person will be exempt for 6 months after the grant of probate or letters of administration.

Property Unoccupied after Structural / Repair Work - An unoccupied, unfurnished property due to structural alterations or major repairs being carried out will receive 6 months exemption after completion of the work, or 12 months since becoming exempt through the structural alterations or major repairs, so long as it remains unoccupied and unfurnished.

Charitable Homes - An unoccupied property owned by a charity, and last occupied for a charitable purpose will receive 6 months exemption.

Minors - A property occupied by persons aged under 18 will be exempt.

Students - A property wholly occupied by students will be exempt.

Severely Mentally Impaired Persons - A property wholly occupied by severely mentally impaired persons will be exempt.

Person Providing Care - A property left unoccupied by a person providing personal care to another will be exempt.

Person Receiving Care - A property left unoccupied by a person receiving personal care in a hospital, care home or elsewhere will be exempt. The move must be permanent.



Prisoners - A property left unoccupied by a person who is in prison, or on remand will be exempt, unless the imprisonment is due to non payment of fines or Council Tax.

Repossessed Properties - A property left unoccupied, and repossessed by the Mortgagee will be exempt. The liable person will be the Mortgagee, but no Council Tax is payable.

Bankrupts - a property left unoccupied where the liable person is a trustee in bankrupt will be exempt.

Annexes (ie “Granny Flats”) - A property which cannot be let separately from the main property because of planning control regulations will be exempt.

Occupied Annexes - A building which forms part of a single property and occupied by a dependant relative of the other occupier will be exempt. A relative is defined as a spouse, parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew or niece. Dependant is defined as either someone aged 65 or over, severely mentally impaired or substantially and permanently disabled.

Occupation Prohibited by Law - A property unoccupied because its occupation is forbidden by law will be exempt.

Minister of Religion - A property unoccupied while awaiting occupation by a Minister of Religion will be exempt.

Property Left by Students - A property unoccupied since one or more students left will be exempt, as long as since leaving, the liable person has always been a student.

How to Apply - If you think you qualify for any of these exemptions, please contact the office at the address below for more details, or an application form.

Erewash Borough Council
PO Box 2
Wharnccliffe Road
Ilkeston
Derbyshire DE7 5SE

Or telephone the appropriate section.

- **0115 9071000** (Owner Occupiers)
- **0115 9071010** (Private Tenants)
- **0115 9071020** (Council Tenants)

email: customerservices@erewash.gov.uk

What if you disagree with the Council's Decision?

If you wish to appeal against a decision made by the Council, you must do so immediately in writing stating the reasons you think the decision is wrong. Your original Council Tax bill is still payable while your appeal is outstanding.

Large print, taped or other language versions of all or any part of this leaflet can be made available on request

Please telephone: 0115 907 2244