

Council tax exemption for properties owned by a charitable body

Class B exemption

You could claim up to six months free from paying council tax if your property is unoccupied and:

- the property is owned by a charitable body
- the body must be established for charitable purposes only
- the property was last occupied in furtherance of the objects of the charity

We will charge you council tax when your exemption ends, regardless of whether your property remains unoccupied. When determining the date on which the property became unoccupied the council will disregard any period of occupation that is less than six weeks.

The property is owned by the charitable body for council tax purposes if the charity is:

- a) the freeholder or
- b) holds an inferior leasehold interest in the property for 6 months or more.

In order to demonstrate the property was last occupied in furtherance of the objects of the charity you will need to tell us how those objectives, ie the provision of social housing, were met. For example:

- Was the previous tenant paying less than the market rent specifically in accordance with their personal circumstances?
- Was priority given to the previous tenant in accordance with their housing need?
- Was the local authority housing list used to assess their housing need?
- Was the previous tenant in receipt of any welfare benefits throughout the entire period of their tenancy?
- Is there any reason why the previous tenant would not have been able to find or afford a property in the private rented sector?

To claim your council tax exemption, please complete the form over the page and return it to:

Kirklees Council
Customer & Exchequer Services
PO Box 1661
Huddersfield
HD1 9SR

This information is requested in accordance with Council Tax (Exempt Dwellings) Order 1992 SI 1992 No. 558 and high court decision London Borough of Ealing & Ors v Notting Hill Housing Trust & Anor [2015] EWHC 161 (Admin), full details of which can be found [here](#).

Council tax exemption application for properties owned by a charitable body - Class B

1. Address of property _____

2. Council tax account number 7 9 ____ _ (can be found on your bill)
3. This property is Furnished / Unfurnished
4. Owner's name and address _____

5. Registered charity number _____
6. What date do you want to claim an exemption from? ____ / ____ / ____
7. Please provide a detailed description of how the property was last occupied in the furtherance of the objects of the charity:

Declaration To be completed by the charity's representative

Based on the information I hold, the qualifying conditions for the Class B exemption, as listed on this form, are met. I believe to the best of my knowledge that the facts stated on this Class B exemption form are true and I acknowledge that if any of the information I have provided is knowingly false then I may be liable to prosecution under Section 2 of the Fraud Act 2006

Signed _____ Date _____

Print name and position _____