

## **COUNCIL TAX CLASS B EXEMPTION**

Qualification for a Class B exemption is set out as follows in The Council Tax (Exempt Dwellings) Order 1992, SI 558, as amended:

*“a dwelling owned by a body established for charitable purposes only, which is unoccupied and has been so for a period of less than 6 months, and was last occupied in furtherance of the objects of the charity;”*

*“For the purposes of Class...B ..., in considering whether a dwelling has been unoccupied for any period, any one period, not exceeding six weeks, during which it was occupied shall be disregarded.”*

**Organisations wishing to apply for Class B exemptions should apply to the Council in writing (email is fine) taking account of the following procedure.**

Registration as a charity with the Charity Commission is taken as proof that an organisation is established for charitable purposes only. Any such registered charities will therefore qualify for Class B exemptions, subject to the other criteria of the class being met.

**Registered charities applying for Class B exemptions should provide their registered number.**

**Where an organisation is not registered charity with the Charity Commission, it should include the following with its application:**

1. A copy of the organisation's Memorandum & Articles of Association or Rules of Association.
2. A letter from HM Revenues & Customs confirming that the organisation is registered as a charity for tax purposes. If the organisation is not registered as a charity for tax purposes, an explanation should be provided.

**In all cases**, applicants for Class B exemptions should also provide a list of the properties in the Council's area that it operates in furtherance of its ( the applicant's) objects.

Once charitable status is confirmed, the organisation concerned is placed on the Council's approved list for Class B exemptions. Class B exemptions are then awarded when any of the organisation's qualifying properties become empty, rather than insisting on an application in each individual case.