**Council Tax: Class B Exemption**

**Class B: Unoccupied Dwelling Owned by a Charity**

An empty property owned by a **charity** may be **exempt for up to six months from the date that the last resident vacated, provided that the property was being used for the purposes of the charity up to the date the last occupier moved out**.

After six months, the full charge of Council Tax is due. The exemption applies whether or not the property contains furniture.

**Who Can Apply?**

An organisation or charity will need to apply. The following should be taken into account: -

|  |  |
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|  | registration as a charity with the **Charity Commission** will be taken as proof that an organisation is established for charitable purposes only. Organisations that are considered registered charities will therefore qualify for the exemption, subject to the other criterions of the class being met\*. **Registered charities should provide their registered number** if applying for the exemption. |
|  | where an organisation is **not** registered with the **Charity Commission**, it should include the following with its application: - |
|  |  | a copy of the organisations’ **Memorandum & Article of Association** or **Rules of Association**. |
|  |  | **OR** |
|  |  | a letter from **HM Revenues and Custom (HMRC)** confirming that the organisation s registered as a charity for tax purposes. If the organisation is **not registered** for tax-purposes, an explanation should be provided. |
|  | in all cases, applicants should also provide this office with a full list of **ALL** properties in this borough that it operates in furtherance of (the applicant’s) objectives. |

Once the charitable status has been confirmed, this office will place the organisation on the Council’s approved list for Class B exemptions. The exemptions are then awarded when any of the organisation’s qualifying properties become empty.

**Exemption Criteria**

To qualify, the following conditions must be met\*:

* The dwelling must be owned by the body in question.
* The body must be established for charitable purposes only.
* The dwelling must have been unoccupied for a period of less than six months.
* The last occupation must have been in furtherance of the objectives of the charity.

**What Happens Next?**

Once we receive your application with the supporting evidence, we will assess it and if you are successful, we will issue a reduced Council Tax bill.

**Appeals**

If the Royal Borough of Greenwich decides not to award a reduction, you can appeal in the first instance by writing to the Council Tax office within 28 days of notice of the decision stating your reasons and providing any evidence to support your case. However, you cannot make an appeal against the amount of the discount.

**Please Note:**

Making an application for a discount is not grounds for non-payment of Council Tax. Payments must be made in accordance with the bill already issued until you have received confirmation that the request has been granted.

If you do not pay according to the bill sent to you, we will continue with Recovery Action. Please refer to [problems paying your Council Tax](https://www.royalgreenwich.gov.uk/info/200254/paying_council_tax/442/problems_paying_your_council_tax) for more information on recovery of unpaid Council Tax.

If you qualify for a discount or exemption, we will issue you a revised Council Tax bill and refund any overpaid amounts. We will write to you if your request is not accepted.

**Class B – Unoccupied Dwelling Left Empty by a Charity**

Please read the supplementary notes before completing this form as you may need to provide supporting evidence/information that is not readily available.

**PLEASE NOTE:**

Making an application for a discount or exemption is not grounds for non-payment of Council Tax. Payment must be made in accordance with the bill already issued, until you have received confirmation that the request has been granted.

**Details of the Organisation**

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| **Name and address of the organisation or charity:** |
|  |
| **What are the main aims and objectives of your organisation or charity?** |
|  |
| **Is your organisation a registered charity? Please tick**  |
| **Yes** [ ]  **No** [ ]  |
| **Is your organisation a registered Friendly Society? Please tick** |
| **Yes** [ ]  **No** [ ]  |
| **Is your organisation registered under the Co-Operative & Community Benefit Societies Act 2014? Please tick** |
| **Yes** [ ]  **No** [ ]  |
| **Charity/Society registration number:** |
|  |

**If “no” to any of the above, please provide copies of: -**

|  |  |
| --- | --- |
|  | Memorandum & Articles of Association **OR** |
|  | Rules of Association **OR** |
|  | letter from HMRC showing registration as a charity for tax purposes. |

**Declaration**

**I declare that each of the four exemption requirements are met: -**

|  |  |
| --- | --- |
|  | the dwelling **must** be owned by the body in question. |
|  | the body must be established for charitable purposes only. |
|  | the dwelling must have been occupied for a period of less than 6-months. |
|  | the last occupation must have been in furtherance of the objectives of the charity. |

**I confirm that the information I am about to provide to my knowledge is correct and complete. I understand that any reduction will only be awarded on the basis of my current circumstances, and I will notify Royal Borough of Greenwich of any changes within 21 days of the change happening. I understand that if I fail to report such a change a fixed penalty may be imposed and I will have to repay any overpaid discounts or exemptions.**

**I understand that making a false statement could be an offence under the Fraud Act 2006.**

**The Royal Borough of Greenwich has a duty to protect the public funds it administers and may use the information I have provided on this form within this authority for the prevention and detection of fraud. Royal Borough of Greenwich may also share this information with other bodies administering public funds which may include other councils and government departments.**

**I confirm I have read, understood and agree to comply with the declaration above.**

|  |  |  |
| --- | --- | --- |
| **Full name (print)** | **Signature:** | **Date:** |
|  |  | **DD/MM/YYYY** |
|  |
| **Position within the organisation or charity:** | **Email address:** | **Telephone number:** |
|  |  |  |
| **Company Stamp:** |  |

**Please return completed form AND any supporting evidence to:**

Royal Borough of Greenwich, Revenues Section, The Woolwich Centre, 35 Wellington Street, Woolwich, London SE18 6HQ or email: counciltax@royalgreenwich.gov.uk