

# Council Tax

## Properties needing structural alterations or major repairs

### Introduction

We can treat a domestic property as uninhabitable if it is empty, unfurnished and needs, or is undergoing, major repairs to make it habitable. This factsheet contains general advice that we hope will be helpful.

**Nothing in this factsheet should be considered as giving specific advice. You should not rely on it for any decision or action we may take based on your specific circumstances.**

### What do we mean by unfurnished?

We treat a property as unfurnished if it no longer contains enough furniture to allow anyone to live there. As a minimum, we would expect that the property would not contain any kitchen equipment, beds, chairs, tables, wardrobes, cabinets, televisions or personal effects.

### What do we mean by uninhabitable?

To qualify for a Council Tax discount the property must be vacant (not lived in), unfurnished and be undergoing major repair works to make it habitable.

### What are major repairs?



- Substantial repairs to the main structure of the property, for example roofs, walls, foundations. Replacing a seriously defective roof would probably be sufficient, but repairing a few tiles would not.
- We will consider the cost and extent of works needed to make the property fit to live in and the time the work would take. So individual works such as installing central heating, double glazing, re-plastering, rewiring, replacement of floors and ceilings would not be enough to qualify if taken individually, but we would take into account the aggregate effect of otherwise minor works, in assessing an application.
- General refurbishment or modernisation such as replacing old fashioned but serviceable kitchens and bathrooms will not be enough.



### Structural Alterations

To qualify, any structural alterations would have to be substantive, such as a large extension. Minor items such as putting in a roof window or a porch would not be sufficient.

### How Long Does The Discount Last?

The discount can last for a maximum period of twelve months from when the property became uninhabitable and in need of major repair, or the structural alterations began. **The discount applies to the property, irrespective of ownership.** When the discount period ends, you must pay 100% of the full amount of Council Tax that is due if the property remains empty.

### What Do You Need To Do?

The information requested overleaf will help us decide if your property is eligible. If we need more information we may contact you to agree a visit to the property by one of our inspectors, so make sure you tell us your telephone number so we can arrange this.

### If your circumstances change

You must tell us about any changes of circumstances that could affect your entitlement to a discount or exemption. If you are not sure whether to report a change, you should do so anyway. If you do not report a change, you may pay less Council Tax than you should and you may even be investigated for fraud.

**If your bill says you are exempt or paying reduced Council Tax and your circumstances change you must tell us within 21 days. If you do not, you could face a £70 penalty.**

**Complete the form in block capitals and with black ink. Make sure you sign the declaration and return it with supporting evidence. We will use the information you give on this form for Council Tax purposes and in a manner compatible with the Data Protection Act.**

Council Tax Account Number

Name of owner or person liable for Council Tax

Address of property for which this claim relates

Daytime telephone number

E-mail address

Date structural/major work starts/started

Estimated completion date

Is the property unfurnished?

Yes

No

Have you applied for Building Regulations approval?

Yes

No

If **Yes**, on what date did you apply?

Does the property need or is it undergoing structural alteration?

Yes

No

If **Yes**, please give details

I believe the property stated above meets the necessary criteria for a discount for the following reasons:  
(continue on a separate sheet if necessary)

I enclose the following proof to support my application (tick ✓ appropriate boxes)

Detailed surveyor's report  Photographs of work  Builder's estimates  Other

**Read this declaration carefully before you sign and date it.** It is an offence to give false information.

- **I declare** the information I have given on this form is correct and complete.
- **I understand** if I give information that is wrong or incomplete, you may take action against me.
- **I agree** to tell the Council within 21 days of any change in my circumstances that may affect my entitlement to a discount.

Signature

Date

Print name here

**Return the completed form to:**

Revenues and Benefits Service, West Somerset House, Killick Way, Williton, TAUNTON, TA4 4QA

**You will need to pay your current bill until we grant any reduction and you receive a revised bill.**

**For more help and advice contact the Revenues and Benefits Service:**

**Telephone:** 01643 703704 (lines open Monday -Thursday 8.30am - 5.00pm, Friday 8.30am - 4.30pm)

**Email:** [revenues@westsomerset.gov.uk](mailto:revenues@westsomerset.gov.uk)

**In person:** West Somerset House, Killick Way, Williton, TAUNTON, TA4 4QA  
Monday -Thursday 8.30am - 5.00pm, Friday 9.30am - 4.30pm

or Customer Centre, 1-3 Summerland Avenue, MINEHEAD, TA24 5BP  
Monday -Thursday 9.00am - 12.30 pm & 1.30pm - 5.00pm  
Friday 9.30am - 12.30 pm & 1.30pm - 4.30pm

