

**Large-print version**

# **Council Tax guidance**

**on uninhabitable property**

Revenues and Benefits Service

Keltan House, 89-115 Mare Street, Hackney E8 4RU



You must pay the full amount of Council Tax if at least two adults live in your property. We will not count some people, even if they live at the property, when we work out the amount of Council Tax. For a full list of people we do not count, visit our website and see 'Council Tax discounts'.

In some cases, you may not have to pay any Council Tax at all.

A property is exempt from Council Tax (in other words, no-one has to pay Council Tax for it) if it is not used and needs, or is undergoing, major repairs to make it suitable for people to live in. Major repairs can include structural alterations to the property.

### **What do we mean by uninhabitable?**

To be exempt from Council Tax, the property must be vacant (not lived in), mainly unfurnished, and need or be undergoing major repairs to make it suitable for people to live in.

We will consider:

- the cost and extent of the work needed to make the property fit to live in;
- the time that work would take; and
- any other obvious features of the work.

You will not have to pay Council Tax if you cannot live in a property because it has fallen into severe disrepair.

Replacement, refurbishment or modernisation would not qualify for an exemption because they are not classed as 'repairing' the property. Minor repairs will also not qualify for an exemption. It is common for minor repairs or refurbishment to be carried out while people still live in the property.

If you are thinking about letting the property, you may think of 'uninhabitable' as meaning 'unfit to let'. However, the property may be in an acceptable condition to an owner-occupier.

One of our inspectors must see the repairs that are needed before they are started, or at least before they are completed. If this is not possible, we will need supporting evidence such as a qualified surveyor's report. It is unlikely that we will agree a backdated claim for exemption unless you provide this evidence.

We will grant the exemption if we consider that repairs are needed rather than just refurbishment. This must be confirmed by one of our property inspectors.

## **What are structural alterations?**

We can also consider an exemption if nobody lives in the property, it is mainly unfurnished and it is undergoing structural alteration which has not been completed yet.

## **How long does the exemption last?**

The exemption period can last for up to 12 months from when the property became uninhabitable and in need of major repair or the structural alterations began.

When the exemption period comes to an end, you must pay 50% of the full amount of Council Tax that is due if the property continues to be empty.

## **Questions**

If you have any questions, please contact us at:

Keltan House  
89-115 Mare Street  
Hackney  
London  
E8 4RU.

Or, phone 0208 356 3154 during normal opening times and ask for Council Tax.

Or, you can e-mail us at [council.tax@hackney.gov.uk](mailto:council.tax@hackney.gov.uk)  
or visit our website at [www.hackney.gov.uk](http://www.hackney.gov.uk)



Design & Print • Hackney Council • Reprint October 2004