

IN THE VALUATION TRIBUNAL FOR ENGLAND

Appeal Number: VT00000491

Submission Date: 05 January 2021

BETWEEN

XXX APPELLANT

And

The London Borough of Richmond upon Thames RESPONDENT

Hearing Date: 22/01/2021

Venue: Remote Hearing 4 - VTS, 2<sup>nd</sup> Floor, 120 Lehman Street, London, E1 8EU

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**Section 1:**

Council Tax Account Number:	301693586
Address of Property:	xxx
Period of Liability:	24/04/2019 – 08/05/2019
Reductions granted:	0% - Empty Property
Current amount outstanding:	£0.00 (Paid in full 25/10/2019)

The dispute is regarding the London Borough of Richmond upon Thames' interpretation of The Council Tax Exempt Dwellings Order 1992, Article 3, Class B [\[Leg 1\]](#), as amended by The Council Tax (Exempt Dwellings) (Amendment) Order 1994, Article 4 [\[Leg 2\]](#).

There is no dispute regarding who is liable, the banding of the property, the period of liability, or the charitable status of Metropolitan Thames Valley.

## **Section 2:**

### **Chronology:**

- 2.1 On 06 June 2019, the Appellant advised the Respondent of the change of occupiers at the property, and requested an exemption from Council Tax for the period between tenants [\[Doc 1\]](#).
- 2.2 On 10 June 2019, Mr A Nurmohamed of the London Borough of Richmond upon Thames responded, advising he could not apply the requested exemption as the property had been unoccupied since 01 September 2018, the date the previous tenant was admitted to a Nursing Home [\[Doc 2\]](#) with a copy of the relevant Council Tax bill attached. [\[Doc 2a\]](#)
- 2.3 On 26 June 2019, the Appellant submitted an email [\[Doc 3\]](#) with an application form specifically requesting a Class B Exemption for the period of liability [\[Doc 3a\]](#).
- 2.4 On 26 June 2019, Mr Nurmohamed rejected the application on the same grounds as in his email dated 10 June 2019. [\[Doc 4\]](#)
- 2.5 On 27 June 2019, the Appellant submitted an appeal against the decision not to grant the Class B exemption for the period of liability [\[Doc 5\]](#) with a copy of the Tenancy Agreement [\[Doc 5a\]](#) and End of Tenancy letter from the tenant. [\[Doc 5b\]](#) (Only pages 1-6 of the Tenancy Agreement is included with this submission as this contains the relevant information for this appeal)
- 2.6 On 02 July 2019, Mr H Halck of the London Borough of Richmond upon Thames rejected the appeal on grounds of the property having been unoccupied since 01 September 2018, and that a Class B Exemption can only be applied in a period of six months immediately following the date from which the property became unoccupied. [\[Doc 6\]](#)
- 2.7 On 05 September 2019, Mr W Kearney submitted an appeal against the Respondents decision to the Valuation Tribunal Service (VTS). [\[Doc 7\]](#)

### **Respondent's argument:**

- 2.8 The Council Tax Exempt Dwellings Order 1992, Article 3, Class B [\[Leg 1\]](#), as amended by The Council Tax (Exempt Dwellings) (Amendment) Order 1994, Article 4 [\[Leg 2\]](#), states that:

*A dwelling is an exempt dwelling [...] on a particular day if on that day it falls within one of the following classes-*

[...]

*Class B: 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;*

- 2.9 It is confirmed and not disputed that the previous tenant of xxx Close – xxx– was admitted to a Care home on 1 September 2018, and that she did not return to the property following her admission. A Class E Exemption was granted on her Council Tax account with effect from 1 September 2018 on 6 June 2019, the same date her account was closed.
- 2.10 The Council Tax Exempt Dwellings Order 1992, Article 3, Class E [\[Leg 1\]](#), as amended by The Council Tax (Exempt Dwellings) (Amendment) Order 1994, Article 4 [\[Leg 2\]](#), states that a Class E Exemption shall be granted on:
- ‘an unoccupied dwelling which was previously the sole or main residence of a person who is an owner or a tenant of the dwelling and who-*
- (a) Has his sole or main residence elsewhere in the circumstances specified in paragraph 6, 7, or 8 of Schedule 1 to the [Local Government Finance] Act [1992] [...]; and*
  - (b) Has been a relevant absentee for the whole of the period since the dwelling last ceased to be his sole or main residence;*
- 2.11 The Local Government Finance Act 1992, Schedule 1, Paragraph 7 [\[Leg 3\]](#) specifies a person must have his sole or main residence, and receive care and/or treatment, in a care home, and provides the definition of ‘care home’.
- 2.12 The Council Tax (Exempt Dwellings) Order 1992, Article 2 [\[Leg 4\]](#) defines an ‘unoccupied dwelling’ as:
- ‘a dwelling in which no one lives...’*
- and defines a ‘relevant absentee’ in relation to a dwelling as:
- ‘a person [...] who has his sole or main residence elsewhere in any of the circumstances mentioned in Class E(a) [...] of [Article 3 of the Council Tax (Exempt Dwellings) Order 1992]*
- 2.13 xxx states in his appeal that any exemption applied to the previous tenant’s account should not impact Metropolitan Thames Valley’s eligibility to a Class B Exemption, and this is correct; there are exemptions that can be granted on occupied properties. However, Metropolitan Thames Valley’s eligibility is determined on the occupancy status of the previous liable party, not the exemption which was granted on their account.

- 2.14 xxxx stated in the application for the Class B Exemption that, as the previous tenant's tenancy ran up to and including 23 April 2019, and as part of their Tenancy Agreement stipulated a tenant must use the property as their main residence, the previous tenant should be considered an occupier of the property until the end of the tenancy agreement [\[Para 3.4\(i\) of Doc 5a\]](#). The Tenancy Agreement is of course a legally binding document, but for the purposes of determining occupancy and/or residency for the purposes of calculating Council Tax, it is superseded by statute. To accept that the tenant was resident because the tenancy agreement states she had to be can only result in two possible scenarios:
- a) The Billing Authority accepts the tenant was not resident in a Care Home, despite confirmation they were, and withdraws the Class E Exemption granted, or
  - b) The Billing Authority accepts the tenant was resident in two places simultaneously.

We do not believe this argument as a valid reason to consider the previous tenant an occupier until the end of the tenancy, as this would either prevent us from granting the Class E Exemption the previous tenant was entitled to through statute, or accept a relevant absentee can have their sole or main residence in two places.

- 2.15 xxx stated in the application that her admittance to the care home did not preclude her from returning to the property, but we ask the panel note that the Class E exemption was not applied to the previous tenants account until after the tenancy had ended, thus confirming the criterion set out in The Council Tax Exempt Dwellings Order 1992, Article 3, Class E(b) was met.

Summary:

- 2.16 As the relevant legislation confirms a Class B Exemption can only be granted in a period of 6 months from when a property became unoccupied, and as it is confirmed the property had been unoccupied for a period of more than six months prior to the first day of Metropolitan Thames Valley's period of liability, it is our opinion that a Class B Exemption cannot legally be granted on Metropolitan Thames Valley's Council Tax account 301693586.

**Section 3 – Further submissions from the Appellant:**

No further information has been submitted by the Appellant.

**Section 4 – Respondent’s rebuttal of any further information submitted by the Appellant:**

No further information was submitted by the Appellant.

**Section 5:**

**INDEX SUMMARY:**

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*Doc 1*

INCOMING EMAIL

From: [REDACTED]  
To: Council Tax  
CC: Nurmohamed, Alnur  
Date: 06/06/2019 10:38:06  
Subject: New Occupiers

This is to advise you that with effect from 9 May 2019, the occupier of [REDACTED] is [REDACTED] and they are liable for the council tax from this date.

The previous occupier of this property was [REDACTED] whose tenancy ended on 23/04/2019. They are liable for the Council Tax up to and including this date. Metropolitan Thames Valley is liable for the period in between.

Under current Council Tax legislation as a registered charity, Metropolitan Housing Trust Limited would like to exercise their right for Council Tax Exemption for this period as set out in your current policy.

I declare that the property was last occupied for the purposes of fulfilling the charity's objectives and occupied by social tenants; Metropolitan Housing Trust Limited is a registered charity **Registration No: 16337R** established for Charitable purposes and I confirm that Metropolitan Housing Trust Limited is the registered owner of the property.

Signed by: [REDACTED]

If you have any queries, please contact me on 0300 456 2929 (option 3).

[REDACTED]  
Housing Advisor

----- LEGAL INFORMATION -----

Thames Valley Housing Association Limited is a registered society for the benefit of the community (No. 17375R) and a registered provider of social housing. Its registered office is at Premier House, 52 London Road, Twickenham TW1 3RP. Thames Valley Housing Association Limited is also authorised and regulated by Financial Conduct Authority in respect of its financial services activity (FCA Reference 747310).

Metropolitan Housing Trust Limited is a registered society for the benefit of the community (No. 16337R), an exempt charity and a registered provider of social housing. Its registered office is at 100 High Street, London N14 6PW. Metropolitan Housing Trust Limited is also authorised and regulated by Financial Conduct Authority in respect of its financial services activity (FCA Reference 723654).

Further information, including our VAT numbers and details of other group members, can be found at <https://www.mtvh.co.uk/about-us/group-companies>.

about:blank

04/03/2020

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*Doc 2*

INCOMING EMAIL

From: Nurmohamed, Alnur

To: [REDACTED]

Date: 10/06/2019 12:50:10

Subject: [REDACTED]

Attachments:

(1) alnur.nurmohamed\_10-06-2019\_11-02-17\_4.pdf(109 B)

Official

Dear [REDACTED]

Please find enclosed closing bill for the above property. Please note unable to awarded exemption B as property has been empty/unoccupied since the 1/9/18.

With kind regards

Alnur

Mr Alnur Nurmohamed  
Senior Revenues Officer  
Serving Richmond and Wandsworth Councils  
t) 020 8891 1411 Ext 24508  
f) 020 8891 7934  
e) [alnur.nurmohamed@richmondandwandsworth.gov.uk](mailto:alnur.nurmohamed@richmondandwandsworth.gov.uk)  
text phone: 020 8831 6  
[www.richmond.gov.uk](http://www.richmond.gov.uk) / [www.wandsworth.gov.uk](http://www.wandsworth.gov.uk)

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04/03/2020

# Council Tax bill

Website: [www.richmond.gov.uk](http://www.richmond.gov.uk)

Telephone: 620 8891 1411  
Date of Issue: 07-JUN-2019

Address of property if different to  
postal address



Council Tax Bill 2019/20 - NEW ACCOUNT

Account Number 301693586

Please read the explanatory notes overleaf which form part of this bill.

The reason for this bill is:- This is your new account.

The current valuation band for this property is C



98265435008003016935866

The council tax attributable to The London Borough of Richmond upon Thames' includes a precept to fund adult social care. The Total overall increase in Council Tax is 5.67%.

Charge	% change	Amount
London Borough of Richmond	3.0	£1,223.03
Greater London Authority	8.9	£284.90
Adult Social Care	2.0	£95.38

Charge For Period Band C	24-Apr-2019 To 08-May-2019	£65.71
Discount 0% Empty Property	24-Apr-2019 To 08-May-2019	£0.00

Council Tax does not register you to vote. Please remember to register your details on the Electoral Roll. For more information visit [www.richmond.gov.uk/vote](http://www.richmond.gov.uk/vote)

## What to pay

£65.71

Instalments to be paid by cash or cheque at a Post Office or by cash at a PayPoint.

Please take this bill with you, as the barcode details printed on it will be needed.

To Be Paid By Post Office/paypoint Payments

### Instalment Details

£65.71 due by 23 June 2019

NURMOHAMEDA

LBRIV19

*Doc 3*

INCOMING EMAIL

From: Jake Brooks  
To: Council Tax  
CC: Nurmohamed, Alnur  
Date: 26/06/2019 10:55:26  
Subject: Ref: 301693586 - [REDACTED]

Attachments:

- (1) image001.jpg(7 B)
- (2) Ref 301693586 Mary Rose Close.pdf(1007 B)
- (3) 301693586 Class B Exemption.pdf(38 B)

Good Morning

Thank you for your bill dated 07/06/2019.

Please find attached a completed Class B Exemption application form and the original email notification is below.

If you require anything further please do not hesitate to get in touch.

Kind regards

Jake Brooks, Housing Advisor  
t: 0300 456 2929 (option 3)  
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cid:image001.jpg@0  
1D52C0D.0732BBA  
n

**From:** [REDACTED]  
**Sent:** 06 June 2019 10:38  
**To:** 'counciltax@richmondandwandsworth.gov.uk'  
**Cc:** 'a.nurmohamed@richmond.gov.uk'  
**Subject:** New Occupiers

This is to advise you that with effect from 9 May 2019, the occupier of [REDACTED]  
[REDACTED] is [REDACTED] and they are liable for the council tax from this date.

The previous occupier of this property was [REDACTED] whose tenancy ended on **23/04/2019**. They are liable for the Council Tax up to and including this date. Metropolitan Thames Valley is liable for the period in between.

Under current Council Tax legislation as a registered charity, Metropolitan Housing Trust Limited would like to exercise their right for Council Tax Exemption for this period as set out in your current policy.

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04/03/2020



FINANCE AND CORPORATE SERVICES

**Revenues & Benefits**

Contact Name: Customer Services Team  
 Contact Number: 020 8891 1411  
 Web Contact: [www.richmond.gov.uk](http://www.richmond.gov.uk)  
 Textphone: 020 8831 6210

**Council Tax Exemption – Class B**

The Council Tax (Exempt Dwellings) Order 1992 (SI 1992 No. 558), article 3, as amended by The Council Tax (Exempt Dwellings) (Amendment) Order 1994 (SI 1994 No. 539), article 4a, sets out four requirements which must be met in order for a property to be eligible for a Class B exemption:

- i. the dwelling must be owned by the body in question; and
- ii. the body must be established for charitable purposes only; and
- iii. the dwelling must have been unoccupied for a period of less than six months; and
- iv. the last occupation must have been in furtherance of the objects of the charity

This application for a Class B exemption is in respect of

[property address].....

which was unoccupied from  
 [date following day of last occupation]..... 24/04/2019

until  
 [date preceding day of first new occupation]..... 08/05/2019

I declare that based on material held by  
 [name and address of organisation]..... METROPOLITAN POLICE, PREMIER HOUSE TW1 3RS

each of these four requirements is met in respect of this property and these dates. This statement is true to the best of my belief, and I understand that making a false statement could be an offence under the Fraud Act 2006.

[name]..... SARA BROOKS

[position in organisation]..... HOUSING ADVISOR

[signature].....

[date]..... 26/06/2019

Please Return to the address below or email to [counciltax@richmond.gov.uk](mailto:counciltax@richmond.gov.uk)

Civic Centre, 44 York Street, Twickenham, TW1 3BZ. DX200027 Twickenham  
 Tel: 08456 122 660 Minicom: 020-8831-6210 Fax: 020-8891-7933/7934  
 Web site: [www.richmond.gov.uk/finance](http://www.richmond.gov.uk/finance)  
 Assistant Director of Finance & Corporate Services, Graham Russell



*Doc 4*

INCOMING EMAIL

From: Nurmohamed, Alnur  
To: Jake Brooks  
Date: 26/06/2019 11:17:26  
Subject: RE: Ref: 301693586 - [REDACTED] - Class B Exemption

Attachments:  
(1) image001.jpg(7 B)

Official

Hello

I am unable to award exemption B, as according to our records property has been empty since the 1/9/18.

With kind regards

Alnur

Mr Alnur Nurmohamed  
Senior Revenues Officer  
Serving Richmond and Wandsworth Councils  
t) 020 8891 1411 Ext 24508  
f) 020 8891 7934  
e) [alnur.nurmohamed@richmondandwandsworth.gov.uk](mailto:alnur.nurmohamed@richmondandwandsworth.gov.uk)  
text phone: 020 8831 6001  
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**From:** Jake Brooks <[jake.brooks@mtvh.co.uk](mailto:jake.brooks@mtvh.co.uk)>  
**Sent:** 26 June 2019 10:55  
**To:** Council Tax <[counciltax@richmondandwandsworth.gov.uk](mailto:counciltax@richmondandwandsworth.gov.uk)>  
**Cc:** Nurmohamed, Alnur <[Alnur.Nurmohamed@richmondandwandsworth.gov.uk](mailto:Alnur.Nurmohamed@richmondandwandsworth.gov.uk)>  
**Subject:** Ref: 301693586 - [REDACTED] - Class B Exemption

Good Morning

Thank you for your bill dated 07/06/2019.

Please find attached a completed Class B Exemption application form and the original email notification is below.

If you require anything further please do not hesitate to get in touch.

Kind regards

about:blank

04/03/2020



From: Jake Brooks <jake.brooks@mtvh.co.uk>

Sent: 27 June 2019 15:31

To: Nurmohamed, Alnur <Alnur.Nurmohamed@richmondandwandsworth.gov.uk>

Subject: RE: Ref: 301693586 - [REDACTED] Class B Exemption

*Dec 5*

Hi Alnur

Very well thank you.

From our perspective we are making a new claim for a charitable exemption, that begins the date that the property officially became unoccupied as per the end of their tenancy 23/04/19.

I understand that since ending her tenancy agreement she has moved permanently into care, as a part of their Tenancy Agreement our residents must use our properties as their main residence and moving permanently into hospital/care would mean we either receive an End of Tenancy or issue a Notice to Quit.

For the property to be treated as unoccupied then you would have to have known that there was no intention for [REDACTED] to return to the property – for us this would be a contradiction of terms as the property could not be unoccupied whilst there was a valid tenancy agreement in place, as Ms Knowles had the legal right to return to her home at any time before the end of the tenancy agreement.

Whilst [REDACTED] has a serious health condition, this did not necessarily preclude her from returning to her place of residence.

Could you please let me know under what criteria you are classing the property as unoccupied from 01/09/18?

Many thanks

Jake Brooks, Housing Advisor  
t: 0300 456 2929 (option 3)  
[www.mtvh.co.uk](http://www.mtvh.co.uk) | Follow us: @MetTVH



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From: Nurmohamed, Alnur [mailto:Alnur.Nurmohamed@richmondandwandsworth.gov.uk]

Sent: 27 June 2019 11:25

To: Jake Brooks

Subject: RE: Ref: 301693586 [REDACTED] Class B Exemption

Official

Hello

I am well thanks hope you are too?

Although tenancy ended on the 23/4/19 our records show that [REDACTED] went into hospital/carehome from the 1/9/18. Therefore property became unoccupied from that date.

With kind regards

Alnur

Mr Alnur Nurmohamed  
Senior Revenues Officer  
Serving Richmond and Wandsworth Councils  
t) 020 8891 1411 Ext 24508

about:blank

04/03/2020



f) 020 8891 7934  
 e) [alnur.nurmohamed@richmondandwandsworth.gov.uk](mailto:alnur.nurmohamed@richmondandwandsworth.gov.uk)  
 text phone: 020 8831 6001  
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**From:** Jake Brooks <[jake.brooks@mtvh.co.uk](mailto:jake.brooks@mtvh.co.uk)>  
**Sent:** 27 June 2019 11:18  
**To:** Nurmohamed, Alnur <[Alnur.Nurmohamed@richmondandwandsworth.gov.uk](mailto:Alnur.Nurmohamed@richmondandwandsworth.gov.uk)>  
**Subject:** RE: Ref: 301693586 - [REDACTED] Class B Exemption

Hi Alnur

Hope you're well.

Thank you for your response. I have attached the tenancy agreement and End of Tenancy letter, giving four weeks' notice 26/03/19 for the tenancy to end 23/04/19.

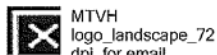
The property was tenanted up to 23/04/19 and [REDACTED] would have been liable for any Council Tax up to that period.

MTVH are applying for a Class B Exemption from the date that the tenancy ended and the property therefore became unoccupied.

If you require any further information please do not hesitate to get in touch.

Kind regards

Jake Brooks, Housing Advisor  
 t: 0300 456 2929 (option 3)  
[www.mtvh.co.uk](http://www.mtvh.co.uk) | Follow us: @MetTVH




---

**From:** Nurmohamed, Alnur [<mailto:Alnur.Nurmohamed@richmondandwandsworth.gov.uk>]  
**Sent:** 26 June 2019 11:18  
**To:** Jake Brooks  
**Subject:** RE: Ref: 301693586 - [REDACTED] Class B Exemption

Official

Hello

I am unable to award exemption B, as according to our records property has been empty since the 1/9/18.

With kind regards

Alnur

Mr Alnur Nurmohamed  
 Senior Revenues Officer

about:blank

04/03/2020



## Assured Tenancy

This Tenancy Agreement is between:

**Name and Address of Association** Thames Valley Charitable Housing Association Limited ("the Association"), which is a registered provider of social housing under s111 of the Housing and Regeneration Act of 2008, of Premier House, 52 London Road, Twickenham, Middlesex TW1 3RP, which is also the address for service of notices (including notices of legal proceedings) on the Association. This Clause constitutes notice to you for the purposes of Section 48 (1) Landlord and Tenant Act 1987.

AND

**Name of Tenant** [REDACTED] ("the Tenant[s]" or "you")

**Address** In respect of:  
[REDACTED]  
("the Premises")

**Description of Premises** Which comprises: 2 bedroom 1 person Flat

**Commencement Date and Nature of Tenancy** The Tenancy begins on **Tuesday 17<sup>th</sup> February 2015** ("the Commencement Date")

and is an Assured Non-Shorthold Weekly Tenancy, the terms of which are set out in this agreement.

The tenancy will run from Saturday to Friday each week, from the first Saturday following the Commencement Date.

**Overcrowding** The Tenant agrees not to allow more than 2 persons to reside at the Premises.

**Payment for the Premises** The weekly charges for the Premises at the date of this Agreement are:  
£122.09 (which includes a fixed service charge for services provided) referred to in this Agreement as the "the Total Weekly Rent Payment"

In this Agreement the term "Total Weekly Rent Payment" refers to the sum set out above or as varied from time to time in accordance with this agreement.

The Total Weekly Rent Payment is due in advance on Saturday of each week.

The first payment to be made by you is to be made on the Commencement Date in the sum of £122.09 being the Total Weekly Rent Payment for the first full week of the tenancy (Saturday to Friday) plus a sum for any additional days from the Commencement Date to the first Saturday (if the Commencement Date is not a Saturday).

The Tenant is strongly advised to read and ensure that he or she understands the terms and conditions contained within this agreement and the standard terms and conditions attached before signing.

Signed by the Tenant(s)

..... Dated: 17.2.15

Signed on behalf of the Association

..... Dated: .....

Print Name: .....

If the Tenant feels that the Association has broken this Agreement or not performed any obligation contained in it, he/she should first complain to the Association in writing giving details of the breach or non-performance. If the Association fails to deal with the complaint or, in the Tenant's view, continues not to comply with the Agreement the Tenant can seek the assistance of the Independent Housing Ombudsman and obtain advice and information about his or her remedies at Law from the Citizens' Advice Bureau or Law Centre or from a Solicitor.

The Association is subject to any guidance on housing management practice issued by its Regulatory Body.

.....

---

**Terms and Conditions**
**1. It is agreed that:****Changes in Total Weekly Rent Payment**

- 1.1 The Association may increase or decrease the Total Weekly Rent Payment (which includes the fixed service charge) by giving the Tenant not less than 4 weeks notice in writing of the increase or decrease. The notice shall specify the new Total Weekly Rent Payment proposed. The first increase or decrease shall be on the first Saturday of April following the Commencement Date of this Agreement. Subsequent increases or decreases in the Total Weekly Rent Payment shall take effect on the first Saturday of April in each subsequent year. The revised Total Weekly Rent Payment shall be the amount specified in the notice of increase.

The Association is subject to guidance from its Regulator on the level of rent charges and annual increases.

**Services**

- 1.2 The Total Weekly Rent Payment includes an amount (a fixed service charge) for the services set out in the attached schedule.

The Association may after consulting the tenants affected, increase, add to, remove, reduce or vary the services provided.

The services will only be varied for good reason, such as the service no longer being needed on the estate, changes in technology or difficulties in employing contractors, or health and safety problems or because of a change in the law. The Association will take reasonable account of tenants' views before varying any service.

**Altering the Agreement**

- 1.3 This Agreement may be altered as follows:
- (i) In relation to the Total Weekly Rent Payment, in accordance with clause 1.1;
  - (ii) In relation to Services, in accordance with clause 1.2;
  - (iii) In relation to this clause and clauses 1.4, 2.1, 2.2, 4.1 and 4.2, by the agreement in writing of the Tenant and the Association;
  - (iv) In relation to any other amendments, either by the agreement in writing of the Tenant and the Association or in accordance with clause 1.4.

- 1.4 In order to alter the terms of this Agreement in accordance with this clause, the Association must:

- (i) Write to the Tenant, setting out the proposed alterations to the Agreement and giving the Tenant such information as it considers necessary to explain why the changes are being proposed and what effect they will have on the Tenant.
- (ii) Allow the Tenant a reasonable period of time to make representations about the proposed changes.
- (iii) Consider any representations made by the Tenant during

		that period.
		(iv) Write to the Tenant setting out the alterations that will be made to the Agreement and giving the Tenant such information as it considers necessary to explain why the changes are being made, what effect they will have on the Tenant, and when they will come into effect.
<b>Termination of the Tenancy</b>	1.5	<p>(i) If the Tenant does not wish to continue this Agreement as amended in accordance with clause 1.1, 1.2 or 1.4, the Tenant may, at any time before the change comes into effect, give the Association four weeks written notice of his or her intention to end the Agreement.</p> <p>(ii) The effect of a notice served in accordance with clause 1.5(i) shall be that the Tenancy will end on expiry of that notice.</p>
<b>Contracts (Rights of Third Parties) Act 1999</b>	1.6	It is agreed that for the purposes of the Contracts (Rights of Third Parties) Act 1999, this agreement is not intended to and does not give rights to any third parties to enforce any provision contained in it.
<b>Service of Notices on Tenant</b>	1.7	Any legal notice, or any other communication arising from this agreement, shall be validly served on you if posted or delivered to the Premises or if handed to you. If there is a shared front entrance to the Premises it is sufficient to deliver the notices to the shared letterbox.
<b>False Information</b>	1.8	It is a term of this Tenancy that the Tenant and/or anyone acting for the Tenant has not given false information either to the Association or to the Local Authority or to the statutory Agency or the organisation which nominated the Tenant to the Association, in order to obtain this tenancy.
<b>Automatic Termination of Associated or Garage Agreements</b>	1.9	Upon termination of this Tenancy (by whatever means) any agreement/licence/tenancy between the Tenant and the Association for purposes associated with the Premises or for the use of a garage will automatically terminate at the same time as this Tenancy (provided such other agreement does not have statutory protection).
<b>2. The Association agrees:</b>		
<b>Possession</b>	2.1	To give the Tenant possession of the Premises on the Commencement Date.
<b>Tenant's Right to Occupy</b>	2.2	<p>Not to interrupt or interfere with the Tenant's right peacefully to occupy the Premises except where:</p> <p>(i) access is required to inspect the condition of the Premises or to carry out repairs or other works to the Premises or adjoining properties including, without limitation, any annual servicing of the boiler or other equipment installed on the Premises; or</p>



		(ii) a court has given the Association possession by ending the Tenancy.
<b>Repair of Structure and Exterior</b>	2.3	<p>To keep in good repair the structure and exterior of the Premises including:</p> <ul style="list-style-type: none"> <li>(i) drains, gutters and external pipes;</li> <li>(ii) the roof;</li> <li>(iii) outside walls, outside doors, windowsills, window catches, sash cords and window frames including necessary external painting and decorating;</li> <li>(iv) internal walls, floors and ceilings, and skirting boards but not including internal painting and decoration;</li> <li>(v) plasterwork;</li> <li>(vi) chimneys, chimney stacks and flues but not including sweeping;</li> <li>(vii) pathways, steps or other means of access;</li> <li>(viii) integral garages;</li> <li>(ix) boundary walls and fences.</li> </ul>
<b>Repair of Installations</b>	2.4	<p>To keep in good repair and working order any installations provided by the Association for space heating, water heating and sanitation and for the supply of water, gas and electricity including:</p> <ul style="list-style-type: none"> <li>(i) basins, sinks, baths, toilets, flushing systems and waste pipes;</li> <li>(ii) electric wiring including sockets and switches, gas pipes and water pipes;</li> <li>(iii) water heaters, fireplaces, fitted fires and central heating installations.</li> </ul> <p>The Association is not responsible for dealing with any blockages that occur in toilets, basins, sinks, baths or waste pipes.</p> <p>Nor is the Association responsible for cleaning or sweeping fireplaces or chimneys.</p>
<b>Repair of Common Parts</b>	2.5	<p>To take reasonable care to keep all common entrances, halls, stairways, lifts, passageways, rubbish chutes, communal gardens and any other common parts ("the Common Parts"), including their lighting, in reasonable repair and fit for use by the Tenant and other occupiers and authorised visitors to the Premises.</p>
<b>External Decorations</b>	2.6	<p>To keep the exterior of the Premises and the Common Parts in a reasonably good state of decoration.</p> <p>The Association is not responsible for any repair or replacement needed because of damage to or neglect of the Premises caused by the Tenant, anyone living with the Tenant or their visitors.</p>
<b>Services</b>	2.7	<p>To provide the services indicated in the attached schedule of</p>

		services or as added to, modified, reduced or removed from time to time.
<b>Insurance</b>	2.8	<p>The Association will insure (or arrange for any superior landlord to insure) the structure of the Premises.</p> <p><b>The Tenant is responsible for insuring the contents of their home and personal possessions and decorations against all risks.</b></p>
<b>3. The Tenant agrees:</b>		
<b>Possession</b>	3.1	To take possession of the Premises on the Commencement Date.
<b>Rent and Service Charge</b>	3.2	To pay the Total Weekly Rent Payment weekly and in advance, whether demanded or not.
<b>Outgoings</b>	3.3	To pay all outgoing in relation to the Premises for which the Tenant is responsible including all water, gas and electricity charges and any Council Tax payable.
<b>Use of Premises</b>	3.4	<p>(i) To use the Premises for residential purposes as the Tenant's only or principal home and to obtain the written consent of the Association (such consent not to be unreasonably withheld) before operating a business at the Premises.</p> <p>(ii) Not to use the Premises in such a way as to cause a nuisance or annoyance to tenants, owners or lessees of any neighbouring properties or other properties in the locality, nor to use the premises for any illegal purpose.</p> <p>(iii) That neither he/she nor any member of his or her household nor any other visitor to the Premises will use the Premises or the Common Parts or the locality of the Premises to make supply or store any illegal drug or to cultivate manufacture supply or sell any illegal drug.</p>
<b>Common Parts</b>	3.5	<p>(i) Not to place or leave any possessions including, without limitation, seasonal items, furniture, bicycles, prams, or rubbish, in the Common Parts.</p> <p>(ii) If at the request of the Association the Tenant fails to remove any item causing a breach of this clause, the Association may remove and dispose of the item in default and the cost of doing so shall be recoverable by the Association from the Tenant.</p> <p>(iii) That neither he/she nor any member of his or her household nor any other visitor to the Premises will smoke in the Common Parts.</p>
<b>Nuisance</b>	3.6	That neither he/she nor any member of his or her household nor any other visitor to the Premises will cause any interference, nuisance or annoyance to the residents of any neighbouring properties, or other properties in the locality, or to any employee agent or contractor of the Association, or to any other persons in

Doc 5b

26th March 2019

[REDACTED]

Re - End of Tenancy

I can confirm that due to medical reasons, I am no longer able to manage my Tenancy at [REDACTED] Close. My sister Jacqueline is currently dealing with my personal affairs and has secured me a place at Greville House (care home) in Richmond. Therefore, I can confirm that I am happy to end my tenancy and hereby give 4 weeks notice as of today's date.

[REDACTED] *AK* *Amo*

I also give permission to discuss to my sister Jacqueline so that she can have full contact with MTM.

[REDACTED] *Amo*



Dec 6

## INCOMING EMAIL

From: Halck, Henning  
To: jake.brooks@mtvh.co.uk  
CC: Nurmohamed, Alnur  
Date: 02/07/2019 10:35:02  
Subject: RE: Ref: 301693586 - [REDACTED] Class B Exemption

Attachments:  
(1) image002.jpg(7 B)

Official

Dear Mr Brooks,

Thank you for your email; your case has been passed to me as an appeal against Mr Nurmohamed's decision not to grant a Class B Exemption on account 301693586 for the period 24 April 2019 – 08 May 2019.

I have read the application for the Exemption dated 6 June 2019, Mr Nurmohamed's response on 26 June 2019 and the following email correspondence below.

The Council Tax (Exempt Dwellings) Order 1992 (hereafter referred to as 'the Order'), Article 3 (as amended by The Council Tax (Exempt Dwellings) (Amendment) Order 1994), states that:

3. A dwelling is an exempt dwelling for the purposes of section 4 of the Act ('the Act' refers to the Local Government Finance Act 1992) on a particular day if on that day it falls within one of the following classes-

[...]

*Class B: 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;*

It is accepted that Metropolitan Thames Valley is considered a charity for the purposes of granting a Class B Exemption on their properties, provided they meet the criteria outlined in the Order, and there is no dispute regarding the period of liability insofar that the previous tenant's tenancy ended on 23 April 2019 and Metropolitan Thames Valley have been set up as liable for the Council Tax due with effect from 24 April 2019.

Mr Nurmohamed refused the application for the Class B Exemption on the grounds that the Order states an exemption can only be granted in the period of 6 months from when it was last occupied, and that we have confirmation the previous tenant was admitted to a nursing home in 'August 2018', so considered the latest date of possible occupation to have been 1 September 2018.

In your appeal, you state that, although the tenant was admitted to a nursing home prior to the end of the tenancy, she should be considered to have had [REDACTED] as her main residence, as this is a stipulation in her tenancy. You further state that there is a contradiction in us considering the property as unoccupied when there was no confirmation the tenant would not return to the property. I disagree with the latter statement as we were not advised of her admittance until March 2019, at which point we were also advised of the imminent end of her tenancy, so the decision to consider the property as unoccupied from 1 September 2018 was not based on supposition, but confirmation of the fact the tenant would not return to the property.

So, the argument boils down to whether [REDACTED] should be considered the tenant's main residence, and so be considered 'occupied', for the period between admission and end of tenancy.

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04/03/2020

Article 3 of the Order (as amended) states that, if an application is received for a Class E Exemption (properties left unoccupied as a result of the liable party's admission to a hospital/care home), it can be granted if the dwelling is unoccupied and 'was previously the sole or main residence of a person who is an owner or tenant of the dwelling and

- a. Has his sole or main residence elsewhere in the circumstances specified in paragraph 6, 7 [...] of Schedule 1 to the Act; and
- b. Has been a relevant absentee for the whole of the period since the dwelling last ceased to be his sole or main residence;

Article 2 of the Order states that 'an "unoccupied dwelling" means a dwelling in which no one lives and "occupied" shall be construed accordingly'. It also states a "relevant absentee" in relation to a dwelling means a person [...] who has his sole or main residence elsewhere in [...] the circumstances mentioned in Class E(a)'

As the previous tenant vacated the property to live and receive care in a nursing home, and as it is confirmed the previous tenant did not return to the property following their admission to the nursing home, I believe it is correct to consider the tenant a 'relevant absentee' for the period from admission until the end of the tenancy, and as a result, I consider [REDACTED] to have been unoccupied for the same period. I have taken into consideration that the previous tenants tenancy could only be valid for as long as the property was considered her main home, but view this as part of a private contract between the Metropolitan Thames Valley and the previous tenant, which is superseded by the Act and the Order for the purposes of our statutory obligation to adhere to the relevant legislation when determining the Council Tax due at a property.

I therefore uphold Mr Nurmohamed's decision not to grant the Class B Exemption on account 301693586 for the period in question as the property had been unoccupied for a period of more than 6 months prior to Metropolitan Thames Valley's Council Tax liability start date.

If you wish to further appeal this decision, you may do so by submitting an appeal to the Valuation Tribunal Service (VTS), who deals with disputes regarding Council Tax liability and charges under Sections 14-16 of the Act (Administration and appeals). Please visit the VTS' website for more information about this.

Kind regards,  
Henning W Halck  
Council Tax Court Officer  
Serving Richmond and Wandsworth Councils  
t) 020 8891 1411  
f) 020 8891 7934  
e) [henning.halck@richmondandwandsworth.gov.uk](mailto:henning.halck@richmondandwandsworth.gov.uk)  
text phone: 020 8831 6001  
[www.richmond.gov.uk](http://www.richmond.gov.uk) / [www.wandsworth.gov.uk](http://www.wandsworth.gov.uk)

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Save paper - do you really need to print this e mail?

From: Jake Brooks <[jake.brooks@mtvh.co.uk](mailto:jake.brooks@mtvh.co.uk)>

Sent: 27 June 2019 15:31

To: Nurmohamed, Alnur <[Alnur.Nurmohamed@richmondandwandsworth.gov.uk](mailto:Alnur.Nurmohamed@richmondandwandsworth.gov.uk)>

Subject: RE: Ref: 301693586 - [REDACTED]

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04/03/2020



*Doc 7*

FORM A1

14851

**APPEAL FORM**

Appeal number (for office use)

**Important:** Please read the guidance notes when you fill in this form.

**1 Please write your full name in the space provided.** (If you are filling in this form for someone else, please write their name in the space.)

**2 Please write the address and postcode of the property involved in the appeal in the space below.**

Address and postcode:

**3 If you would like us to write to you at a different address, or if somebody else is dealing with the appeal for you, please write the details in the space below.**

Name, address and postcode of the person who is dealing with this appeal if different to above  
William Kearney Premier House  
52 London Road  
Twickenham TW1 3RP

**4 Daytime phone number**

**5 How would you prefer us contact you?**

By phone/post ☐ By email ☒

If you have answered by email, please write your e-mail address here

**6 If you know anyone else who is connected with the property, for example a new occupier, owner or landlord, please tell us their name and address.**

Name of the person: -

Address and postcode for written correspondence:

Their connection with the property: -



**7 Your appeal - Liability for the council tax**

I wrote to the council about my council tax problem on:

06-06-2019

The council wrote back to me on (date):

28-08-2019

Please send us a copy of their letter.

If the council has not written back to you within two months, please tick this box.

☐

**8 Please use the space below to explain why you want to appeal (grounds) and the period in dispute.**

MTVH has applied for Class B charitable exemption for our property during a void period, as MTVH has been established for charitable purposes (charity reg. no 16337R) and the property in question was unoccupied and unfurnished and are therefore entitled to make the application.

Richmond Council has advised they are unable to accept the application as they have already granted Class E application to the previous tenant before there tenancy ended.

MTVH would like to dispute this, as any exemption applied to the previous tenant should not impact the Class B exemption for our period of liability. The tenancy of our tenant ended on 23/04/2019. This is when their liability for council tax ended, and MTVH's began on 24/04/2019. MTVH does not see that the previous tenants Class E exemption during their period of liability should have any impact on the Class B exemption application for MTVH's period of liability.

The Valuation Tribunal Service (VTS) is a data controller under the Data Protection Act. We keep information for legal reasons, for example, for the Valuation Tribunal to make decisions about appeals. When we receive your appeal form we may need to get information about it from the other party (the council or the Valuation Office Agency). This will help us deal with your appeal as quickly as possible. By law, we have to give a copy of your appeal to the other party. We will only use the information we get from you in connection with your appeal.

Your signature

Date

05-09-2019

**The office that will deal with your appeal is:**

**Valuation Tribunal**

2nd Floor  
120 Leman Street  
London  
E1 8EU

**The phone number for any queries is:** 0300 123 2035

**Please either print out this completed form and post it, with the document we need, to the address above, or email it, with an electronic copy of the document we need, by clicking here**

**Email:** vtwhitechapel@valuationtrib

**Section 6:**

**INDEX SUMMARY:**

- Leg 1 Council Tax (Exempt Dwellings) Order 1992; Article 3 p30
- Leg 2 Council Tax (Exempt Dwellings) (Amendment) Order 1994; Article 4 p32
- Leg 3 The Local Government Finance Act 1992; Schedule 1; Paragraph 7 p33
- Leg 4 Council Tax (Exempt Dwellings) Order 1992; Article 2 p34

LEG 1

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STATUTORY INSTRUMENTS

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**1992 No. 558**

**The Council Tax (Exempt Dwellings) Order 1992**

3. A dwelling is an exempt dwelling for the purposes of section 4 of the Act on a particular day if on that day it falls within one of the following classes—

- |          |  |
|----------|--|
| Class A: | <p>(1) a dwelling which is and has been both unoccupied, other than for any period of less than 6 weeks, and substantially unfurnished for a period of less than 6 months since—</p> <p>(a) (a) the effective date of any alteration of the valuation list arising from the carrying out of relevant works; or</p> <p>(b) if there has been no such alteration of the list because relevant works were carried out before 1st April 1993, the date of completion of such works;</p> <p>(2) in paragraph (1) “relevant works” means the erection or structural alteration of or repair works to the dwelling;</p> |
| Class B: | <p>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 since the last occupation day, and was last occupied in furtherance of the objects of the charity;</p>  |
| Class C: | <p>a dwelling which is unoccupied and has been so for a period of less than 6 months since the last occupation day and which is substantially unfurnished and has been so throughout that period;</p>  |
| Class D: | <p>(1) an unoccupied dwelling which either—</p> <p>(a) (a) would be the sole or main residence of a qualifying person detained elsewhere in the circumstances specified in paragraph 1 of Schedule 1 to the Act(1) but for his detention, or</p> <p>(b) was previously the sole or main residence of such a person, if he</p>  |

(1) Additional provisions for the purposes of paragraph 1 of Schedule 1 are contained in S.I. 1992/548.

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- has been a relevant absentee for the whole period since it last ceased to be such;
- (2) for the purposes of paragraph (1) above, a dwelling shall be regarded as unoccupied if its only occupant or occupants are persons detained elsewhere in the circumstances there mentioned;
- Class E: an unoccupied dwelling which was previously the sole or main residence of a qualifying person who—
- (a) (a) has his sole or main residence elsewhere in the circumstances specified in paragraph 6, 7, or 8 of Schedule 1 to the Act(2); and
  - (b) has been a relevant absentee for the whole of the period since the dwelling last ceased to be his sole or main residence;
- Class F: an unoccupied dwelling in relation to which a person is a qualifying person in his capacity as personal representative, if either no grant of probate or of letters of administration has been made, or less than 6 months have elapsed since the day on which such a grant was made;
- Class G: an unoccupied dwelling the occupation of which is prohibited by law, or which is kept unoccupied by reason of action taken under powers conferred by or under any Act of Parliament, with a view to prohibiting its occupation or to acquiring it;
- Class H: an unoccupied dwelling which is held for the purpose of being available for occupation by a minister of any religious denomination as a residence from which to perform the duties of his office;
- Class I: an unoccupied dwelling which was previously the sole or main residence of a qualifying person who—
- (a) (a) has his sole or main residence in another place (not being a hospital, residential care home, nursing home, mental nursing home or hostel within the meaning of paragraphs 6, 7 or 8 of Schedule 1 to the Act) for the purpose of receiving personal care required by him by reason of old age, disablement,

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(2) Definitions for the purposes of paragraph 7 of Schedule 1 are provided in S.I. 1992/548.

LEG 2

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STATUTORY INSTRUMENTS

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**1994 No. 539**

**The Council Tax (Exempt Dwellings) (Amendment) Order 1994**

**Exempt dwellings**

**4. In article 3—**

- (a) in Class B, the words “since the last occupation day,” shall be deleted;
- (b) in sub-paragraph (a) of Class D(1), for the words “a qualifying person” there shall be substituted the words “a person who is an owner or tenant of the dwelling and is”;
- (c) in Classes E, I and J, for the words “a qualifying person”, in each place where they occur, there shall be substituted “a person who is an owner or tenant of the dwelling and”;
- (d) for Class F there shall be substituted the following Class—

“Class F:

- (1) an unoccupied dwelling—

- (a) which has been unoccupied since the date of death of a person (“the deceased”); and

- (b) in relation to which one of the conditions set out in paragraph (2) below is satisfied;

- (2) the conditions referred to in paragraph (1) above are, subject to paragraph (3) below, that—

- (a) the deceased had, at the date of his death, a freehold interest in the dwelling, or a leasehold interest in the dwelling which was granted for a term of six months or more, and

- (i) no person a qualifying person in respect of the dwelling; or

- (ii) a person is a qualifying person in respect of the dwelling acting in his capacity as executor or administrator, and no person is a qualifying person in any other capacity;

or

- (b) the deceased was a tenant of the dwelling at the date of his death, and an executor or administrator acting in his capacity as such is liable for rent or, as the case may be, a licence fee, for the day;

- (3) sub-paragraph (a)(ii) and (b) of paragraph (2) above shall only apply, in a case where a grant of probate or letters of administration has been made, if less than six months have elapsed since the date of the grant;

- (e) in paragraph (a) of Class M, after the word “Act”, there shall be inserted the words “or by a body established for charitable purposes only”;

- (f) after Class Q there shall be added the following Class—

“Class R: a dwelling consisting of a pitch or a mooring which is not occupied by a caravan or, as the case may be, a boat.”

[DET 6696]



Leg 3

Local Government Finance Act 1992 (c. 14)

SCHEDULE 1 – Persons Disregarded for Purposes of Discount

Document Generated: 2020-03-05

Changes to legislation: There are outstanding changes not yet made by the legislation.gov.uk editorial team to Local Government Finance Act 1992. Any changes that have already been made by the team appear in the content and are referenced with annotations. (See end of Document for details) View outstanding changes

## SCHEDULES

## SCHEDULE 1

## PERSONS DISREGARDED FOR PURPOSES OF DISCOUNT

*Patients in homes in England and Wales*

- 7 (1) A person shall be disregarded for the purposes of discount on a particular day if on the day—
- (a) he has his sole or main residence in a [<sup>F1</sup>care home, independent hospital] or hostel in England and Wales; and
  - (b) he is receiving care or treatment (or both) in the home [<sup>F2</sup>, hospital] or hostel.
- [<sup>F3</sup>(2) In this paragraph—
- “care home” means—
  - (a) a care home within the meaning of the Care Standards Act 2000; or
  - (b) a building or part of a building in which residential accommodation is provided under section 21 of the <sup>M1</sup>National Assistance Act 1948;
  - “hostel” means anything which falls within any definition of hostel for the time being prescribed by order made by the Secretary of State under this sub-paragraph;
  - “independent hospital” has the same meaning as in the Care Standards Act 2000.]
- (3) The Secretary of State may by order substitute another definition for any definition of [<sup>F4</sup>“care home” or “independent hospital”] for the time being effective for the purposes of this paragraph.

**Textual Amendments**

- F1** Words in Sch. 1 para. 7(1)(a) substituted (1.4.2002 for E.W. and otherwise prosp.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(a); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F2** Word in Sch. 1 para. 7(1)(b) inserted (1.4.2002 for E.W. and otherwise prosp.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(b); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F3** Sch. 1 para. 7(2) substituted (1.4.2002 for E.W. and otherwise prosp.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(c); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493 by virtue of S.I. 2001/4150, art. 3(2) as amended by S.I. 2002/1493, art. 6); S.I. 2002/920, art. 3(d) (subject to art. 3(4)-(10), Schs. 1-3)
- F4** Words in Sch. 1 para. 7(3) substituted (1.4.2002 for E.W. and otherwise prosp.) by 2000 c. 14, ss. 116, 122, Sch. 4 para. 20(d); S.I. 2001/4150, art. 3(3)(a) (subject to art. 4 of that S.I. and art. 4 of S.I. 2002/1493

LEG 4

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## STATUTORY INSTRUMENTS

### 1992 No. 558

#### The Council Tax (Exempt Dwellings) Order 1992

2.—(1) For the purposes of this Order—

“the Act” means the Local Government Finance Act 1992;

“qualifying person” means a person who would, but for the provisions of this Order, be liable for the council tax in respect of a dwelling on a particular day as the owner, whether or not jointly with any other person;

“relevant absentee” in relation to a dwelling means a person who is detained elsewhere in the circumstances mentioned in Class D(1)(a) of article 3 or who has his sole or main residence elsewhere in any of the circumstances mentioned in Class E(a), Class I(a) or Class J(a) of that article;

“the last occupation day”, subject to paragraph (2), means the day before the dwelling concerned ceased to be occupied;

an “unoccupied dwelling” means a dwelling in which no one lives and “occupied” shall be construed accordingly;

“student” means a person falling within the definition of student in paragraph 4 of Schedule 1 of the Act(1).

(2) For the purpose of determining the last occupation day, any period of less than 6 weeks within which the dwelling concerned was occupied shall be disregarded.

(1) Relevant definitions for the purposes of paragraph 4 of Schedule 1 are to be found in S.I. 1992/548.