



Email: revenue@midsussex.gov.uk

01444 477564 (Phone calls may be recorded)

Website: www.midsussex.gov.uk/revsandbens

Mid Sussex District Council
Revenues & Benefits
PO Box 10607
Nottingham
NG6 6DU

Property Ref:

Issued To:

Address in respect of

Dear Sir/Madam

Account Ref: (please complete)

COUNCIL TAX – Exemption Review
Class B - Property left empty and owned by a charity

We are currently reviewing our records, which show that the above property is receiving a reduction in Council Tax.

As a result of recent case law relating to Council Tax Exemption Class B, charities that wish to secure relief from the payment of Council Tax during any period when a property is unoccupied must now make a formal application. By completing this review, this will be treated as the official declaration.

It is an audit requirement that we review this reduction periodically, so a further application may be issued.

In order to ensure our records are correct and for the reduction to continue, please complete the information overleaf and return within 21 days of the issue date of this letter to either the above address or email us at ctaxreviews@midsussex.gov.uk

You can also go online to update our records: www.midsussex.gov.uk/msdccounciltaxreview
Please ensure that you carefully type the web address into your internet browser as this link will not work if you type into google.

Failure to respond to this request will result in this Class B exemption being ceased. This will take effect from 1st April of the current tax year or from when the exemption was initially applied, whichever is earliest.

Should you require further information about this review or the exemption, please visit our website or contact the Revenues Department, the details of which you will find at the top of this letter.

Yours faithfully

Mr K Stewart
Business Unit Leader for Revenues and Benefits

Information will only be kept in accordance with the General Data Protection Regulation and the Data Protection Act 2018. Mid Sussex District Council will not supply information to any other organisation or individual except to the extent permitted by law in carrying out any of its functions. Please refer to our privacy notice on our website at https://www.midsussex.gov.uk/about_us/privacy-notice/ for further details.



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Please answer the questions below to the best of your knowledge. Any sections which are not applicable please mark as N/A:

The Council Tax (Exempt Dwelling) 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 4 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 6 months; and
- iv. The last occupation must have been in furtherance of the objects of the charity

Please confirm each of these four requirements is met in respect of this charity? *YES/NO

Please confirm if the property remains unoccupied? *YES/NO

If NO, please confirm the following:

- 1. If the property is now occupied, please provide the full name (s) of the person/s resident and the date that tenancy began

.....

- 2. If the property has now been sold, please confirm full name/s of the new owners and date of completion

.....

***Delete as appropriate**

Please sign and date the declaration to confirm the details above.

Declaration

I declare that the information given on this form is complete and accurate to the best of my knowledge

Please remember that if you give false information, you may be prosecuted.

In order to protect public funds, the Council may use the information you have provided on this form to prevent and detect fraud. The Council may also share this information, for the same purposes, with other organisations that handle public funds.

Signature:..... Date:.....

Full name (BLOCK CAPITALS):.....

Telephone number..... Email:.....

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