



Department for Communities and Local Government

NOTES FOR COMPLETION OF THE CTB(SUPPLEMENTARY)(OCTOBER 2012) FORM

INTRODUCTION

1. Parts 1, 2A, 2B and 3 of this form are to be completed by reference to dwellings shown on the Valuation List for the authority on 10 September 2012 and by reference to the number of exemptions and discounts on 1 October 2012 in respect of those dwellings. Generally, we would expect information on discounts and exemptions to be provided on the basis of the information available to the authority on 1 October 2012. However, more recent figures for discounts and exemptions applicable as at 1 October 2012 will be acceptable if numbers change significantly in the light of information received after 1 October 2012 (for example, for class N exemptions for students) although, please note that the deadline for return of this form is **Friday 12 October**.

2. For the purposes of the Parts of this form, chargeable dwellings are defined as dwellings shown on the Valuation List on 10 September 2012 which were, on 1 October 2012, chargeable dwellings under section 4 of the Local Government Finance Act 1992 ('the 1992 Act'), less demolished dwellings and dwellings outside the area of the authority.

3. Please note that the deadline for return of this form is **Friday 12 October 2012**. However, you must ensure the data used to complete the form are based on the number of dwellings on the Valuation List on 10 September 2012 that were subject to discounts and exemptions on 1 October 2012.

4. Section 76 of the Local Government Act 2003 ('the 2003 Act') inserted a new section 13A into the 1992 Act. Section 13A enables local authorities to reduce the amount of council tax payable in individual cases or classes of case. In addition, section 75 of the 2003 Act inserted a new section 11A, that, together with the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (S.I. 2003/3011) (as amended) ('the 2003 Regulations'), enables local authorities to reduce the amount of council tax discounts given for second homes and to reduce or end the amount of council tax discounts given in respect of long-term empty homes. Local authorities are asked to record any decisions regarding these powers that are in force at 1 October 2012 in parts 2A and 2B.

NB The term "Long-term empty property", in general refers to a property left empty for longer than six months and therefore not eligible for Class C exemption.

PART 1: Number of dwellings in Exemption Classes A to W

5. Part 1 refers to the total number of dwellings shown on the Valuation List on 10 September 2012 that are exempt dwellings on 1 October 2012 in each of the exemption Classes A to W, prescribed by the Council Tax (Exempt Dwellings) Order 1992 (as amended) ('the Exempt Dwellings Order') (SI 1992/558).

6. Please enter the total number of dwellings in each of exemption classes A to W defined in Annex A. Please note - the descriptions given for each class is merely convenient shorthand and not an exhaustive legal description of the circumstances in which an exemption is applicable. You must look carefully at the terms of the Exempt Dwellings Order itself, when considering whether an exemption applies in any particular case.

7. Dwellings where Crown immunity applies should not be included as exempt dwellings. Although contributions in lieu will be paid for these dwellings, these contributions are not allowed for in line 20 of the CTB form and the dwellings are counted as chargeable dwellings on line 4 of the CTB form.

8. Demolished dwellings and dwellings outside the area of the authority should not be included (these dwellings are included on line 3 of the CTB return).

Part 2A: Information in respect of the power in section 13A of the Local Government Finance Act 1992 to reduce the amount of council tax payable, in individual cases or classes of case

9. The 2003 Act inserted section 13A into the 1992 Act, enabling local authorities to reduce the amount of council tax payable in individual cases or classes of case (i.e. effectively to grant local council tax discounts and exemptions).

10. Local authorities are asked to record in line 1 whether they have used this power to reduce the council tax payable up to 1 October 2012 for the year 2012-13. In addition, space is provided to provide any further details (e.g. as to the circumstances to which you reduced the amount payable, any classes of case and the council tax reduction that was granted).

11. Local authorities are also asked to record in line 2 whether they intend to use this power to reduce the council tax payable between 2 October 2012 and 31 March 2013. Please provide any further information in the space provided.

Part 2B: Information in respect of section 11A of the Local Government Finance Act 1992 and the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (S.I. 2003/3011).

12. Section 11A of the 1992 Act (as inserted by section 75 of the 2003 Act) and the 2003 Regulations, enable local authorities to reduce the amount of council tax discount given for 'second homes' and to reduce or end the amount of council tax discount given in respect of 'long-term empty homes'.

Long-Term Empty Homes and Second Homes

A shorthand definition of second and long-term empty homes is provided below. Note that for the full definition you must refer to the 2003 Regulations:

Second homes: - chargeable dwellings that fall into either Class A or Class B of the 2003 Regulations. Second homes are chargeable dwellings which are:

- (a) furnished;
- (b) no-one's sole or main residence; and
- (c) not a caravan or boat.

This definition includes rented furnished properties between lets where the owner is liable for council tax. Please note that some dwellings which are within this definition of second

homes will still receive a 50% discount because of the exceptions detailed in regulation 6(2) and (3) of the 2003 Regulations (i.e. job-related dwellings).

Long-term empty homes – chargeable dwellings that fall into Class C of the 2003 Regulations (i.e. unoccupied dwellings that are substantially unfurnished)

It is unlikely that a property being used as a holiday home or weekend home will be left unfurnished. However, we recognise that it is quite possible that a property that is no longer occupied for a range of reasons might still contain the furniture of its previous occupant. In that case it should be considered as if it were a second home.

13. Local authorities are asked to record in line 1 of Part 2B whether they are using this power to reduce the council tax discount for second homes as at 1 October 2012. Please record in line 2 whether you are using this power to reduce the council tax discount for long-term empty homes as at 1 October 2012.

14. Further information is also required on the number of second and empty homes that receive a reduced discount. All data are required as at 1 October 2012.

15. Please record in line 3, column 2 the number of long-term empty homes that receive no council tax discount. (i.e. dwellings subject to a 100% council tax bill).

16. Please record in line 4, column 2 the number of long-term empty homes that receive a council tax discount between 1 – 9% (i.e. dwellings subject to a council tax bill in the range of 91 – 99% of the total charge).

17. Please record in line 5, columns 1 and 2 the number of second and long-term empty homes respectively that receive a council tax discount of exactly 10% (i.e. dwellings subject to a council tax bill of 90% of the total charge).

18. Please record in line 6, columns 1 and 2 the number of second and long-term empty homes respectively that receive a council tax discount between 11 – 19% (i.e. dwellings subject to a council tax bill in the range of 81 – 89% of the total charge).

19. Please record in line 7, columns 1 and 2 the number of second and long-term empty homes respectively that receive a council tax discount between 20 – 29% (i.e. dwellings subject to a council tax bill in the range of 71 – 80% of the total charge).

20. Please record in line 8, columns 1 and 2 the number of second and long-term empty homes respectively that receive a council tax discount between 30 – 39% (i.e. dwellings subject to a council tax bill in the range of 61 – 70% of the total charge).

21. Please record in line 9, columns 1 and 2 the number of second and long-term empty homes respectively that receive a council tax discount between 40 – 49% (i.e. dwellings subject to a council tax bill in the range of 51 – 60% of the total charge).

22. Please record in line 10, columns 1 and 2 the number of second and long-term empty homes respectively that receive a council tax discount of exactly 50% (i.e. dwellings subject to a council tax bill of 50% of the total charge).

23. Please use the space provided to record any further information on decisions made on the reduced council tax discount for second and empty homes (e.g. as to whether your authorities decision affects the whole or part of its area).

Part 3 - Number of dwellings on list on 10 September 2012 that were subject to a discount disregard on 1 October 2012

24. The remainder of dwellings counted on lines 9 and 10 of the CTB form are those dwellings subject to a 25% & 50% discount. The discount is 25% where all but one of the residents are disregarded for council tax and 50% where all residents are disregarded. In particular, it includes dwellings which are excepted from the definition of 'second homes' by regulation 6(2) and (3) of 2003 Regulations

Example (all taken at respective dates of 10 September and 1 October)

a) An adult, classed as severely mentally impaired, and their adult carer live in a chargeable dwelling. This dwelling has been included in line 10 of the CTB form as it is a chargeable dwelling subject to a 50% discount due to all residents being disregarded. However, under the definitions provided above it is not classed as either a second or empty home. Hence this dwelling should not be included in Part 2B of the CTB Supplementary. However, it should be included in Part 3 and should be included twice (i.e. there is an element of double counting in this example). It should be included in line 12 (severely mentally impaired) and either line 23 or line 24 (relating to carers).

25. Enter in lines 11 to 32 of Part 3 the **number of dwellings** (*not* the number of adults) where a resident is disregarded for council tax and whereby the dwelling is subject to a 25% or 50% discount. A household may contain more than one category of disregarded person, for example, a household consisting of a person with a severe mental impairment and their carer. ***We anticipate therefore that there will be an element of double counting.*** However, this will provide a more accurate picture than simply the number of people who are disregarded (who, in the case of students, can be "disregarded" but if they live only with other students, the dwelling will be exempt).

Examples (all taken at respective dates of 10 September and 1 October)

b) Three adults share a property, two of whom are full time students. The dwelling has been included in line 9 of the CTB form as it is entitled to a 25% discount on 1 October 2012. This dwelling should be included in line 16 of Part 3 of CTB Supplementary form as it is a dwelling where one or more resident is subject to a discount disregard (in this case students on full time courses).

Please note that although there are two people in this property who are disregarded for council tax purposes we are asking for the number of dwellings where the residents are disregarded. Hence this property should be counted once only in line 16 of Part 3.

c) Five student nurses reside in a chargeable dwelling. The chargeable dwelling is subject to a 50% discount as all residents are disregarded. This dwelling has been included once in line 10 of the CTB form and should also be included once (rather than five times) in line 19 of Part 3 of CTB Supplementary (i.e. discount disregard for student nurses).

26. The categories of people who are disregarded are set out in Annex B below. Please note - the descriptions of each class below are merely convenient shorthand and not an exhaustive legal description of the circumstances in which a person is disregarded. You must look carefully at the terms of the paragraph in Schedule 1 to the 1992 Act and/or the applicable statutory instrument (i.e. the Council Tax (Discount Disregards) Order 1992 (SI 1992/548), or the Council Tax (Additional Provisions for Discount Disregards) Order 1992 (SI 1992/552)) when considering whether a discount disregard applies in any particular case.

Total number of 'student dwellings'

27. We are aware that some authorities will be unable to split the information relating to foreign language assistants (line 15), students on full-time courses (line 16), and students on qualifying courses (line 17), although best estimates would be appreciated. If this is not possible, please provide in line 17 the total number of dwellings that are subject to any of the discount disregards defined in lines 15, 16 and 17.

28. If authorities are able to provide information for the separate student categories then it is not necessary to complete line 18, although it would nevertheless be helpful if they could do so. If authorities choose to complete line 18, please note that if a dwelling has more than one type of student disregard in a dwelling then that dwelling should only appear once in the student total line (line 18). Hence, line 18 will be less than or equal to the sum of lines 15, 16 and 17.

Total number of 'carer dwellings'

29. We are aware that some authorities will be unable to split the information relating to carers under Part I (line 23) and carers under Part II (line 24), although best estimates would be appreciated. If this is not possible, please provide in line 25 the total number of dwellings that are subject to either of the discount disregards defined in lines 23 and 24.

30. If authorities are able to provide information for the separate carer categories then it is not necessary to complete line 25, although it would nevertheless be helpful if they could do so. If authorities choose to complete line 25, please note that if a dwelling has more than one type of carer disregard in a dwelling then that dwelling should only appear once in the carer total line (line 25). Hence, line 25 will be less than or equal to the sum of lines 23 and 24.

Part 4 – Number of student exemptions

31. We again require data about Class M & N exemptions. The data, in Part 4 of the form, will be used in the calculation of taxbase projections for Formula Grant purposes. However, no decision has yet been taken as to whether the student exemption adjustment will continue to use both the May and October data, or whether it will be based on just the May data. It is therefore important to provide estimates to both questions.

32. Part 4 incorporates two questions; the first asks for the combined number of class M and class N exemptions as at 31 May 2012 in respect of dwellings on the valuation list on 31 May 2012.

33. The second question asks for the estimated number of class M and class N exemptions as 1 October 2012 in respect of dwellings on the valuation list on 10 September 2012.

Certification

34. The Chief Financial Officer is required to certify that the information provided in all parts of the form has been based on the number of dwellings shown in the Valuation List for the authority on 10 September 2012, and that it accurately reflects the information available about the numbers of exemptions, and discounts applicable on 1 October 2012.

35. In addition the Chief Financial Officer is also required to certify that the information provided in Parts 2A and 2B is based on the best estimates as at 1 October 2012.

36. Signed returns should be addressed to

Dennis Herbert
Department for Communities and Local Government
Zone 5/J6
Eland House
Bressenden Place
London
SW1E 5DU

Electronic copies should be sent to ctb.statistics@communities.gsi.gov.uk.

Any queries about the completion of the form should be made by e-mail:
ctb.statistics@communities.gsi.gov.uk.

37. The CTB Supplementary form, along with the CTB(October 2012) form, should be returned to the Department for Communities and Local Government by **Friday 12 October 2012**. It is important that all authorities should return the information by that date. Any authority subsequently submitting a revised version of either of the forms should make it clear that it replaces any previous return.

**Department for Communities and Local Government
September 2012**

Descriptions of exemption classes A to W

Please note that the descriptions of each class below are merely convenient shorthand and not an exhaustive legal description of the circumstances in which an exemption is applicable. You must look carefully at the terms of the Exempt Dwellings Order itself, when considering whether an exemption applies in any particular case.

Class A – Vacant dwellings where major repair works or structural alterations are required, under way or recently completed (up to twelve months).

Class B – Unoccupied dwellings owned by a charity (up to six months).

Class C – A vacant dwelling (i.e. empty and substantially unfurnished) (up to six months).

Class D – A dwelling left unoccupied by people who are detained e.g. in prison.

Class E – An unoccupied dwelling which was previously the sole or main residence of a person who has moved into a hospital or care home.

Class F – Dwellings left empty by deceased persons.

Class G – An unoccupied dwelling where the occupation is prohibited by law.

Class H – Unoccupied clergy dwellings.

Class I – An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.

Class J – An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved in order to provide personal care to another person.

Class K – An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.

Class L – An unoccupied dwelling which has been taken into possession by a mortgage lender.

Class M – A hall of residence provided predominantly for the accommodation of students.

Class N – A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.

Class O – Armed forces accommodation. (Included as exempt dwellings rather than chargeable dwellings because contributions in lieu will be paid in respect of them, allowed for in *line 20* of the main CTB form).

Class P – A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.

Class Q – An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.

Class R – Empty caravan pitches and boat moorings.

Class S – A dwelling occupied only by a person, or persons, aged under 18.

Class T – A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.

Class U – A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay the council tax or only by a one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers.

Class V – A dwelling in which at least one person who would otherwise be liable is a diplomat.

Class W – A dwelling which forms part of a single property including at least one other dwelling and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.

Categories of people who are disregarded for council tax purposes.

Please note that the descriptions of each class below are merely convenient shorthand and not an exhaustive legal description of the circumstances in which a person is disregarded. You must look carefully at the terms of the paragraph in Schedule 1 to the 1992 Act and/or the applicable statutory instrument when considering whether a discount disregard applies in any particular case.

Persons in detention - *Paragraph 1 of Schedule 1 to the 1992 Act and article 2 of the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 2009/2054.*

The severely mentally impaired - *Paragraph 2 of Schedule 1 to the 1992 Act and article 3 of the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 1994/543, S.I. 1995/619, S.I. 1996/636, S.I. 1996/3143 and S.I. 1997/656.*

Persons in respect of whom child benefit is payable - *Paragraph 3 of Schedule 1 to the 1992 Act*

Apprentices - *Paragraph 4 of Schedule 1 to the 1992 Act and article 4 of, and paragraph 1 of Schedule 1 to, the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 2006/3396 and S.I. 2010/677.*

Foreign language assistants - *Paragraph 4 of Schedule 1 to the 1992 Act and article 4 of, and paragraph 2 of Schedule 1 to, the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 2006/3396.*

Students on full-time courses of education - *Paragraph 4 of Schedule 1 to the 1992 Act and article 4 of, and paragraphs 3 and 4 of Schedule 1 to, and Part 1 of Schedule 2 to, the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 1995/619, S.I. 1996/636 and S.I. 2011/948.*

Students enrolled with a prescribed educational establishment for the purpose of undertaking a course which lasts for at least one academic year and which requires study, tuition or work experience of at least 24 weeks each academic year and an average of 21 hours a week.

Students under the age of 20 undertaking qualifying courses of education - *Paragraph 4 of Schedule 1 to the 1992 Act and article 4 of, and paragraphs 5 and 6 of Schedule 1 to the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548).*

A person under the age of 20, and studying for more than three months and at least 12 hours per week for any qualification up to A level or GNVQ standard. Correspondence courses, evening classes, or courses taken in connection with a person's job, such as on day-release, are not included.

TOTAL NUMBER OF 'STUDENT DWELLINGS'

We are aware that some authorities will be unable to split the information relating to foreign language assistants (line 14), students on full-time courses (line 15), and students on qualifying courses (line 16), although best estimates are required. If this is not possible, please provide in line 17 the total number of dwellings that are subject to any of the discount disregards defined in lines 14, 15 and 16.

If authorities choose to complete line 17, please note that if a dwelling has more than one type of student disregard in a dwelling then that dwelling should only appear once in the student total line (line 17). Hence, line 17 will be less than or equal to the sum of lines 14, 15 and 16.

Student nurses - Paragraph 4 of Schedule 1 to the 1992 Act and article 4 of, and paragraph 7 of Schedule 1 to, the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 1994/543, S.I. 2004/1771 and S.I. 2011/948.

Note. Student nurses studying academic courses at universities are considered as full-time students above.

Youth training trainees - Paragraph 4 of Schedule 1 to the 1992 Act and article 4 of and paragraph 8 of Schedule 1 to the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 2006/3396 and S.I. 2010/1941.

People aged under 25 and undertaking training pursuant to arrangements made under Section 2 of the Employment and Training Act 1973, which is funded by the Young People's Learning Agency for England or the Chief Executive of Skills Funding.

Patients where the hospital is their main residence - Paragraph 6 of Schedule 1 to the 1992 Act

Patients in homes. Paragraph 7 and Paragraph 8 of Schedule 1 to the 1992 Act and article 6 of the Council Tax (Discount Disregards) Order 1992 (S.I. 1992/548) as amended by S.I. 2003/3121.

People receiving care in care homes, independent hospitals, residential care homes, nursing homes, mental nursing homes or hostels.

Carers who satisfy the condition in Part I of the Schedule to the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (SI 1992/552 as amended by SI 2006/3395) - Paragraph 9 of Schedule 1 to the 1992 Act

Someone who is engaged to provide at least 24 hours of care by or on behalf of a relevant body and not paid more than £44 a week.

Carers who satisfy the condition in Part II of the Schedule to the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (SI 1992/552 as amended by SI 1994/540, SI 1996/637 and SI 2005/2866)) - Paragraph 9 of Schedule 1 to the 1992 Act

People who live with, and provide care for at least 35 hours a week on average to a person who is entitled one of the specified qualifying benefits.

TOTAL NUMBER OF 'CARER DWELLINGS'

We are aware that some authorities will be unable to split the information relating to carers under Part I (line 22) and carers under Part II (line 23), although best estimates are required. If this is not possible, please provide in line 24 the total number of dwellings that are subject to either of the discount disregards defined in lines 22 and 23.

If authorities choose to complete line 24, please note that if a dwelling has more than one type of carer disregard in a dwelling then that dwelling should only appear once in the carer total line (line 24). Hence, line 24 will be less than or equal to the sum of lines 22 and 23.

Residents of hostels, night shelters etc. - Paragraph 10 of Schedule 1 to the 1992 Act

Members of international headquarters and defence organisations - Paragraph 11 of Schedule 1 to the 1992 Act and under class A of regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552).

Members of religious communities – under class B of regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (SI 1992/552).

School and college leavers – under class C of regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552) as amended by S.I. 1993/149

Persons with a relevant association with visiting armed forces – under class D of regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (S.I. 1992/552) as amended by S.I. 1992/2942.

Foreign spouses of students – under class E of regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (SI 1992/552) as amended by S.I. 1995/620 and S.I. 2005/2866.

Diplomats – under class F of regulation 3 of the Council Tax (Additional Provisions for Discount Disregards) Regulations 1992 (SI 1992/552) as amended by SI 1997/657 and the British Overseas Territories Act 2002.