

Application for Council Tax Exemption (Class W - Granny Annexe)

Please read the Guidance Notes overleaf before completing the application.

If you need any help completing this form please phone the Council Tax Office on 01775 761161

Please use BLACK CAPITAL LETTERS.

Section 1: About the Annexe

a) Full address of the annexe:

b) Please give a brief description of the annexe: (For example: flat with one bedroom, bathroom, lounge and kitchen.)

c) Is there a planning restriction on the use or occupancy of the annexe? Yes No

If there is a planning restriction, please enclose a copy of the Full Planning Permission.

d) Name of owner or tenancy holder:

e) Council Tax account number:

Section 2: About the Main Dwelling

a) Address of property on which the annexe stands:

b) Name of occupier:

c) Date moved in:

d) Name of owner or tenancy holder:

d) Council Tax account number:

Section 3: About the Occupier of the Annexe

- a) Name of occupier:
- b) Date moved in:
- c) What is the relationship between the occupier in the annexe and the occupier in the main dwelling (e.g. mother and son)?
- d) If the Dependant Relative is under 65 years of age, please state the nature of their severe mental impairment or their substantial and permanent disability. We will contact you for further details if needed.
- e) If the Dependant Relative is over 65 years of age, please state their date of birth:

Checklist: To complete your application, please provide the following evidence. If you do not supply this information we will be unable to process your application.

- A copy of the Full Planning Permission for the annexe (if there is a planning restriction).
- Evidence to confirm the Dependant Relative's date of birth (if over 65 years of age).

Section 4: Declaration

I declare that the information given above is correct to the best of my knowledge.

Signed: Date:

Full name: Date of Birth:

Daytime telephone no: Email:

If after you have returned this form, there are any changes to your circumstances, please inform the Council Tax Team within 21 days. Not declaring a relevant change could result in you getting a financial penalty.

If you are not sure if a change in circumstances affects your Council Tax, please ring the Council Tax Office on 01775 761161 to check.

WARNING: If you deliberately provide false information or fail to give prompt notification of a change of circumstances, you could be prosecuted or receive a financial penalty under Schedule 3 of the Local Government Finance Act 1992 or the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013.

Privacy Information

Your Council Tax information will be processed by Public Sector Partnership Services (PSPS) on behalf of the data controller, South Holland District Council. We require this information from you to allow us to fulfil our statutory duty for Council Tax collection, as defined in the Local Government Finance Act (1992), and our legal basis for processing your data is to fulfil this legal obligation. We may also share this information with departments within the council or other public bodies responsible for gathering statistical information, auditing or administering public funds, and with other suppliers we commission to support us with our duties. Please refer to our website www.sholland.gov.uk/privacy for full details relating to the processing of your information. This will include an explanation of your rights as a data subject, who we share information with and why, contact details (including for Data Protection Officers), and an explanation of our plans to retain your information.



Guidance notes: Exemption from Council Tax for occupied 'Granny Annexes'

From 1st April 1997, in certain circumstances, occupied properties which can loosely be described as granny annexes are exempt from Council Tax. It is the Council's view that a variety of dwellings may qualify e.g. a mobile home occupied by a mother living in the garden of a property occupied and owned by her daughter will be exempt if the mobile home is banded separately for Council Tax purposes. However, if the main dwelling is occupied by the Dependant Relative of the annexe occupier, and all the other criteria are met, then the exemption would apply to the main dwelling.

There are a number of criteria that need to be satisfied for the exemption to apply:

Criteria 1 - Council Tax Banding

The 'annexe' must have a separate Council Tax banding to that of the main dwelling.

Criteria 2 - Relationship

The occupier of the annexe must be related to the occupier of the main dwelling and the relationship must be one of the following:

Spouse, parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew, niece, great-grandparent, great-grandchild, great-uncle, great-aunt, great-nephew, great-niece, great-great grandparent, great-great grandchild, great-great uncle, great-great aunt, great-great nephew, great-great niece.

Please note that:

- a) a relationship by marriage shall be treated as a relationship by blood,
- b) a relationship between a man and woman living together as husband and wife shall be treated as a relationship by marriage,
- c) the stepchild of a person shall be treated as his child.

Criteria 3 - Age or Disability of Dependant Relative

An occupier of the annexe must be either:

- a) over 65 years of age, or
- b) severely mentally impaired within the meaning given in paragraph 2 of Schedule 1 to the Local Government Finance Act 1992, or
- c) substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise).

Any application based solely on the annexe occupant being over 65 must be accompanied by proof of date of birth.

Any application based on severe mental impairment or substantial or permanent disability must also be accompanied by medical evidence.

For a dwelling to qualify as a 'granny annexe' it must be in the same ownership or tenancy as the main dwelling and stand within the same boundaries. The owner or tenant must either occupy the annexe or the main dwelling.

Please note that South Holland District Council will not accept responsibility for any costs incurred in the making of the application.