



Northumberland

County Council

Council Tax Exemption

Class W – Occupied Granny Flats and Annexes (*occupied by dependent relatives*)

A property is exempt from Council Tax if it is an annexe and it is occupied by a dependant relative of a person living in the main dwelling.

The definitions of “dependant” and “relative” are described in full overleaf.

For Council Tax purposes an annexe is a self-contained unit that forms part of a single property. The annexe need not necessarily be attached to the main property, but it must not be a separate dwelling in its own right.

To apply for this exemption please complete and return the enclosed form. If you are applying on grounds of age you need only complete part A, however if you are applying on grounds of mental impairment or disability then part B will also need to be completed.

You also need to send us this form with evidence of the dependant relative’s date of birth if applying on grounds of age.

If you are in any doubt as to your eligibility for this exemption please contact the Council Tax section.

Council Tax

Council Tax, Revenues Section

County Hall, Morpeth, Northumberland, NE61 2EF

Tel: 01670 624884 Email: counciltax@northumberland.gov.uk

www.northumberland.gov.uk



Council Tax Class W definitions

‘Dependent’ means:

- a) aged 65 years or more, OR
- b) severely mentally impaired (he/she has a severe impairment of intelligence and social functioning (however caused) which appears to be permanent) OR
- c) substantially and permanently disabled (whether by illness, injury, congenital deformity or otherwise)

‘Relative’ means:

- a) he/she are the spouse of that person, OR
- b) he/she is that person’s parent, child, grandparent, grandchild, brother, sister, uncle or aunt, nephew or niece, great-grandparent, great-grandchild, great-uncle, great-aunt, great-nephew or great-niece, OR
- c) he/she is that person’s great-great-grandparent, great-great-grandchild, great-great-uncle, great-great-aunt, great-great-nephew or great-great-niece
 - i. a relationship by marriage shall be treated as a relationship by blood,*
 - ii. a relationship between a man and woman living together as husband and wife shall be treated as a relationship by marriage, and*
 - iii. the stepchild of a person shall be treated as his child.*



Property
Address Property Ref: DISCEXEM/

COUNCIL TAX EXEMPTION – CLASS W (annexes occupied by dependent relatives)

PART A

Please provide the **address of your relative(s) who look after you:**

Your full name:

With regard to the definition of **'dependent'** (see letter) please tick which box applies to you:

I am over 65 years old, please supply evidence of your date of birth, (i.e. a photocopy of your birth certificate)

If you currently receive Council Tax Benefit and would allow us to use the information already supplied by you regarding your age, please tick this box and sign your name below:

Signed:

The dependent person is severely mentally impaired, please ask your Doctor to sign the **Certificate** overleaf

The dependent person is substantially and permanently disabled, please ask your Doctor to sign the **Certificate** overleaf

(Your address should form part of this property, i.e. be an annexe to it)

Listed on the letter to this form are the definitions of **'dependent'** and **'relative'**, please state what your **relationship is to the occupier** of the other part of the property.

My relationship is:

DECLARATION

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

Signature:

Date:

Full Name (please print):

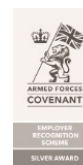
Mobile:

Telephone Number:

Email:

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PART B

Please provide your Doctor's name and address:	
In respect of: <i>(Please insert your name and address)</i>	

Please now ask your Doctor to complete the following Certificate:

CERTIFICATE

TO THE DOCTOR:

Council Tax – Exemption for annexes occupied by dependent relatives.

An application has been made to Northumberland County Council for an exemption from Council Tax, please tick the appropriate box in relation to the applicant named above.

I confirm the person named above is **severely mentally impaired** (he/she has a severe impairment or intelligence and social functioning (however caused) which appears to be permanent) **OR**

I confirm the person named above is **substantially and permanently disabled** (whether by illness, injury, congenital deformity or otherwise)

Print Name:			
Occupation:			
Signature:		Date:	

Please return Parts A and B of this form to the Revenues Section

