Application for Exemption from Council Tax as a ‘Granny Annexe’

Please read the Guidance Notes before completing the application.

Please complete this form in BLOCK LETTERS and BLACK INK

1. Information relating to the ‘Annexe’:
   a) Property (‘annexe’) address:
   b) Occupier’s name and date moved in:
   c) Name of owner or tenant:
   d) Council Tax account number (if known):

2. Information relating to the Main Dwelling:
   a) Address of property on which ‘annexe’ stands:
   b) Name of occupier and date moved in:
   c) Name of owner or tenant:
   d) Council Tax account number (if known):

3. What is the relationship between the occupier at 1 (b) and the occupier at 2 (b) (e.g. mother and son)?

4. If the Dependant Relative is under 65 years of age, please state the nature of their substantial and permanent disability and enclose documentary evidence which proves this:

5. If the Dependant Relative is over 65 years of age, please state their date of birth and enclose proof:

6. Is there a planning restriction on the use or occupancy of the property at 1 (b) (above)?
   Yes  No

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

8. Please give a brief description of the property at 1 (above) (e.g. “Flat with one bedroom, bathroom, lounge and kitchen”):

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

Signed: Date:
Full name: Daytime telephone no:

Your information will be processed in accordance with the law, in particular the Data Protection Act 1998. The information you provide will only be used for Council purposes unless there is a legal authority to do otherwise.

WARNING: If a person knowingly makes a false declaration in order to obtain a reduction in their Council Tax Liability, they may be found guilty of an offence under Section 2 of the Theft Act 1978 which can lead to imprisonment.
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:

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.

If you need any advice or there is anything you wish to discuss, please do not hesitate to contact the Council Tax Office by telephoning Louth 01507 329592.

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 East Lindsey District Council will not accept responsibility for any costs incurred in the making of the application.