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# Council tax premium exceptions Frequently Asked Questions (FAQs)

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**Elmbridge**  
Borough Council

## Marketed for Sale or Let:

The property is actively being marketed for sale or let. What do I need to provide?

Please complete the online form in your account to advise us the property is marketed for sale or let. Details of the agents marketing the property, the asking/rental price and when it was first marketed will be required. We will contact you if further information is needed.

The mandatory exception applies for 1 year from when first marketed or until it is no longer on the market or sold, if sooner.

A new mandatory exception period can only apply following a sale of the property or where the property has been let for a continuous period of at least 6 months.

## Can the marketed for Sale or Let exception apply for more than 12 months?

Where the property remains unsold or let after 1 year, the council may exercise discretion to extend the exception for up to a further 12 months where at least one of the following apply:

- An offer of sale(s) has fallen through during the exception period through no fault of the vender. Evidence must be provided. For example, correspondence from the agent confirming the sale has fallen through due to the buyer pulling out. Generally, any extension will not exceed the expiry date of the total period of exception being 12 months after the date the sale fell through.
- The property is restricted for sale/let only to certain demographics (for example, retirement properties above a certain age).
- There is a legal difficulty or issue which is preventing the sale or letting of the property. Evidence detailing the reasons preventing sale or letting must be provided. For example, a solicitor's or legal conveyancer's letter detailing the reasons preventing sale or letting.
- The sale or letting is being delayed by the actions of a public body. Full details must be provided. For example a copy letter from the public body demonstrating how is it delaying the sale/letting. Awaiting a planning decision or an appeal against a planning decision will not be considered as reason to grant an extension.

Only one extension period will be considered so the maximum exception period will be 2 years from the start of the original exception. Please [contact us](#) with full details if you think you may be eligible for an extension.

## Following Probate:

### Why have I received a bill for council tax 6 months after probate?

A council tax exemption applies where the estate remains liable until 6 months after probate after which full council tax is payable. The premium exception does not affect this charge but prevents a premium being applied in addition to the full council tax until 12 months after probate. Where we are informed of the date of probate, the council will apply the exception automatically. If you have received a bill with a premium within 12 months of probate please [contact us](#).

### Can the following probate exception apply for more than 12 months?

Where the property remains unoccupied 1 year after probate, the council may exercise discretion to extend the exception for up to a further 12 months where at least one of the following apply:

- There is a legal difficulty or issue which is preventing the sale or letting of the property. Evidence detailing the reasons preventing sale or letting must be provided. For example, a solicitor's or legal conveyance's letter detailing the reasons preventing sale or letting.
- The sale or letting is being delayed by the actions of a public body. Full details must be provided. For example a copy letter from the public body demonstrating how is it delaying the sale/letting. Awaiting a planning decision or an appeal against a planning decision will not be considered as reason to grant an extension.

Only one extension period will be considered so the maximum exception period will be 2 years from the start of the original exception. Please [contact us](#) with full details if you think you may be eligible for an extension.

## Requiring or undergoing major repairs or structural alterations:

Why have I received a bill for when the property is undergoing or requiring major repairs?

An unfurnished property undergoing or requiring major repair attracts a full council tax. The premium exception does not affect this charge but prevents a premium being applied in addition to the full council tax for up to 12 months.

What works will be considered as requiring or undergoing major repairs or structural alterations?

The work should be repairs and not modernisation. The word “major” is difficult to define but should involve a significant amount of work. What is important is that the work carried out is to the structure of the building, that it involves an alteration to the building and not simply a replacement.

Examples of major repairs are works that affect the fabric of the building such as:

- Repairs to the roof structure (not re-shingling or replacing tiles)
- Removal or rebuilding of internal supporting walls or external walls
- Subsidence and major underpinning
- Severe dry rot that needs extensive treatments or remedies
- Outer walls collapsed or broken
- Addition of supporting walls or floor joists
- Repair or renewal of foundations

Examples of works that will not qualify:

- Putting in a new or replacement kitchen or bathroom
- Having new windows fitted
- Doing general refurbishment
- Rewiring, re-plumbing or re-plastering
- Gas/electrical/heating/plumbing repairs

The property requires or is undergoing major works or structural alterations. What do I need to provide?

Please complete the online form in your account to advise us the property is unfurnished undergoing major works or structural alterations. Details of the works being carried out will be required. Photographic evidence would assist. We may need to inspect the property and will contact you if further information is needed.

The mandatory exception applies for 1 year from when the property required or was undergoing major works or structural alterations. The exception will cease after 1 year, or 6 months after works are completed, whichever is sooner.

A new mandatory exception period can only apply following a sale of the property.

## Can the undergoing or requiring major repair exception apply for more than 12 months?

For unfurnished properties that require or are undergoing major works or structural alterations the council may exercise discretion to extend the exception only where works commenced during the original exception period. Any extension will not result in the total exception period expiry date being more than 12 months after the major repairs or structural alteration works commenced or 6 months after works are completed. Whichever is sooner.

Only one extension period will be considered. The maximum total exception period will be 2 years from the start of the original exception. Please [contact us](#) with full details if you think you may be eligible for an extension.

## Annexes used as part of the main home:

### My annexe is used as part of the main home. Why have I been charged a premium?

We may not be aware your annexe is furnished and used as part of the main home. Please complete the online form in your account to advise us so we can apply the exception.

Where an annexe is occupied as part of the main home or is the main home of a relative of the council taxpayer of the main home a council tax discount or exemption may apply.

An exemption may also apply if an annexe is unoccupied and cannot be sold or let separately to the main home. Please see [other discounts and the occupied and unoccupied properties that can get a reduced bill](#):

An exception from a premium applies continuously whilst the annexe is furnished and used as part of the main home.

## Armed Forces Accommodation:

The property is unoccupied as I am living elsewhere in accommodation provided by the Secretary of State for Defence for the purposes of armed forces accommodation which is job related. What do I need to provide?

Please complete the online form in your account to advise us so we can apply the exception. You will need to provide details of your address elsewhere and confirm it is provided by the Secretary of State for Defence for the purposes of armed forces accommodation, and which is job related to you.

An exception from a premium applies continuously whilst the exception conditions are met.

## Job Related:

I live elsewhere for work, can the property be excepted?

The job related property must be provided to you, or to your spouse/civil partner, because of your employment and be necessary for the proper performance of duties (as stated in your employment contract) i.e. tied accommodation.

You must be the council tax payer at both addresses. It is not sufficient to just have a second property in the locality of your place of work but where you do not perform the duties of your employment from that address. There must be a direct link between your work and the property and why that property alone is required to perform your job (i.e. you would not be able to perform your job from another property in the same locality). Examples would include caretaker, landlord of pub, head teacher for a boarding school etc.

If the above applies in addition to an exception, you may be eligible for a 50% discount. Where a 50% discount is awarded we will automatically apply the exception. Please see [other discounts and the occupied and unoccupied properties that can get a reduced bill.](#)

## Seasonal Homes

Occupation is restricted by a planning condition. What do I need to provide?

If the property is furnished and occupation is restricted by a planning condition that:

- a) Prevents occupancy for a continuous period of at least 28 days in any 1 year; or
- b) specifies that the dwelling may be used for holiday accommodation only; or
- c) prevents occupancy as a person's sole or main residence.

Please complete the online form in your account to advise us. We will confirm the exception applies with our planning department.

The exception will apply as long as the exception conditions are met.

## Caravan Pitch and Boat Moorings

The unoccupied furnished property is a caravan or houseboat on a mooring. What do I need to provide?

If the property consists of a pitch occupied by a caravan, or a mooring occupied by a boat we will look to apply the exception automatically. If you have received a bill with a premium please contact us.

The exception will apply as long as the exception conditions are met.

## End of Tenancy

I have left my furnished tenancy before the end of the tenancy. Do I have to pay a premium?

The council may use its discretion to apply an exception to the premium for up to 1 month where, for example, a tenant decides to accept a new tenancy before their current one has expired and one tenancy is a furnished let and the tenant is not the resident of the furnished property.

Please complete the online form in your account to advise us so we can apply the exception.

## General

Can I apply for a different exception after receiving another. For example the property being marketed for sale after receiving the major works exception?

Each exception is separate and apply individually, although run concurrently where conditions for both are met. For example, a property granted 12 months exception following probate which, after the 12 month exception expired, was then first marketed for sale would be eligible for a further 12 months exception as marketed for sale.

If the property had been first marketed for sale before the expiry of the 12 months following probate, the exception would end 12 months after first marketed.

Can I say I have moved in to the property in order to avoid the premium?

You can only be counted as a resident for council tax purposes at one property. You are a resident at the property that is your sole or main residence. Therefore, if your main residence is elsewhere you cannot state you are a resident in the unoccupied property. If you state you are resident at the unoccupied property when your main home is elsewhere to avoid a paying the premium you may be prosecuted under the Fraud Act 2006. Checks are made to confirm residency.

I have just bought a vacant unfurnished property and there is a premium charge on it do I have to pay this extra amount?

The premium charge is set against the property and not the individual council tax account. This means if you purchase a property that has already been vacant for over 1 year before you purchased it or it goes over a year empty after you purchase it, it will be liable for a premium charge. However, you may qualify for an exception which in most cases can be re-applied even if claimed before following a change of owner.