



## Response to Request for Information

Reference      FOI 0315114  
Date            20 March 2015

### ***Council Tax for Full Time Students***

**Request:**

1. The number of full time students charged Council tax in Wolverhampton in the last 4 financial years broken down by year.

In most circumstances students are not liable for council tax. If a full time student lives alone and provides proof of their student status they will be exempt from council tax. Therefore the only full time students that are charged are those who live with another person over the age of 18 who is not a student, in this situation a council tax disregard applies to the student but a charge may still be due. Please see the details below of students with a council tax student disregard applied who have been charged

2014 - 73  
2013 - 102  
2012 - 89  
2011 - 118

2. The number of full time students occupying Chambers Student Accommodation, Short Street, Wolverhampton who have paid Council tax in the last 4 financial years broken down by year.

Before September 2013 not all occupants of Chambers Student Accommodation were full time students. We only knew that someone was a student if they provided evidence of this. Therefore we do not know whether there were any students who did not declare their status and consequently paid council tax. I can confirm that 2 accounts in 2011 were charged council tax with a student disregard (as explained above).

3. The number of full time students issued with Council tax liability orders in Wolverhampton in the last 4 financial years broken down by year.

Please note these are approximate figures and confirm the year the liability order was issued however it was not necessarily for that years debt

2014 – 30  
2013 – 44  
2012 – 39  
2011 – 58

4. The number of full time students in Chambers Student Accommodation who have been exempted from Council tax liability in the last 4 financial years broken down by year.

Please note these exemptions could apply to the same student in the same accommodation more than once.

With effect from September 2013 under the understanding that the property is only occupied by full time students the owners of Chambers Accommodation have been made liable for council tax with Class N exemptions and charged 100% for an empty furnished property during the summer vacation periods. Please see details of the periods before this date below:

2013 – 217

2012 – 254

2011 - 277

5. The number of full time students in Wolverhampton who have received a second home exemption in the last 4 financial years broken down by year.

We do not grant second home exemptions therefore I have presumed this question refers to a Class K council tax exemption 'A property with has been kept unoccupied because the occupier of the property has gone to live elsewhere to study' please see the details below:

2014 – 8

2013 – 17

2012 – 12

2011 – 0

6. The number of full time students in Wolverhampton in the last 4 financial years who have been charged Council tax because their accommodation was unoccupied broken down by year.

As the properties are unoccupied there is no way of identifying which are being paid by full time students therefore I am unable to provide this information

7. The number of full time students in Chambers Student Accommodation Short Street Wolverhampton in the last 4 financial years who have been charged Council tax because their accommodation was unoccupied broken down by year.

As the properties are unoccupied there is no way of identifying which are being paid by full time students therefore I am unable to provide this information

8. The number of empty furnished properties in Wolverhampton exempted from Council tax in the last 4 financial years broken down by year

None – all empty furnished properties in Wolverhampton are eligible for council tax. The charge was 75% until 01-Apr-2013 when it increased to 100%

9. The number of unoccupied properties in Wolverhampton exempted from Council tax in the last 4 financial years broken down by year.

Legislative changes from 1 April 2013 removed a large number of exemptions and consequently the numbers for 2013 and 2014 are much lower than earlier years.

2014 – 893

2013 – 997

2012 - 9235

2011 - 7243

10. The number of properties in Wolverhampton in the last 4 financial years that received a 100 discount as a result of being empty for less than 21 days broken down by year

Please note the 100% discount for properties empty for less than 21 days only began on 1 April 2013 prior to this the accounts would receive a Class C exemption for a period of up to 6 months (a property which has been unoccupied and substantially unfurnished for 6 months or less)

2014 - 7223

2013 – 8541