

Council Tax Division

# Council Tax for Students



## Council tax for students

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This leaflet is designed to help students understand their responsibilities and liability for council tax.

Council tax is a charge administered and collected by councils.

The council tax charge is fixed yearly by the council and runs from 1st April to the following 31st March.

Properties occupied by one or more students may qualify for a discount or exemption depending on the circumstances of the occupants.

## Halls of residence

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Students who live in halls of residence provided by their university or college are not required to register with the council for council tax. However, the information provided in this leaflet will help students understand what their responsibilities are should they leave halls of residence to live in rented or owned property.



## Council tax exemptions

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Properties occupied only by students are exempt from paying council tax providing:

1. The property is the main residence of one or more people each of which is a student; or
2. The property is occupied by one or more students as term time accommodation.

Properties will be considered to be occupied during holiday periods as long as:

- Students continue to hold a freehold or leasehold interest in the property or a licence to occupy the property; and
- Have previously used or intend to use the property as term time accommodation.



### So, what is a student?

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For the purpose of council tax exemptions a student is someone who is:

- Undertaking a **full time** course of education where the course lasts for at least one academic or calendar year. The student is required to study for at least 21 hours per week for 24 weeks at a prescribed educational establishment, e.g. a university or college of further education.
- Under the age of 20 years and remains in further education. The course must last for at least 3 months during which the student is required to study for more than 12 hours per week.
- A practising foreign language assistant who is registered with the Central Bureau for Educational Visits and Exchange.
- A student nurse undertaking a project 2000 course.
- School or college leavers who leave after the 30th of April of an academic year qualify as students until 1st November in the same year.
- A person who is not a British citizen and is the spouse or dependant of a student and is prevented by the terms of their leave to enter or remain in the United Kingdom from taking paid employment or from claiming benefits.

### Which properties occupied by students are exempt from council tax?

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Properties that are wholly occupied by students are exempt from payment of council tax.

### How do students claim a property exemption?

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As soon as a property becomes wholly occupied by students it is important that details of all occupants are provided to the council.

We will require the name of each student who lives in the property and the date they moved in. If the property is rented we may ask for a copy of the tenancy agreement to confirm the date.

An application form must be completed to request the property exemption with supporting evidence to prove 'student status'.

### What evidence is acceptable to prove 'student status'?

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- A 'certificate of student status' provided by the establishment where a student studies; or
- An enrolment letter provided to students at the beginning of their course.

The evidence supplied must indicate that the course is 'full time' and show the start and expected end date of the course.

Student identity cards do not normally indicate full time status but they are useful to prove the start and end dates of the course.

### Where can application forms be obtained?

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An application form for a student property exemption is printed on pages 8 and 9 of this booklet. Please complete the form, detach it from the booklet and send it to the address shown on the form and back cover of this booklet. Alternatively, you can take the form to the customer service enquiry counter at the council house. Application forms can also be obtained from the customer service enquiry counter or by making a request by telephone, e-mail or fax to the council tax office.

The opening times for the enquiry counter and for telephone enquires to the council tax office are shown on the back cover of this booklet under '[How to contact us](#)'.

Please remember to include proof of 'student status' for each adult listed on the form as a student. Photocopies are accepted.

### What happens if one of the students moves out of the property?

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You will need to let us know of any changes in the occupants of the property.

If a new occupant moves in and they are a student, proof of their 'student status' must be provided.

### What if students leave a property empty during holidays?

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If the property is used as term time accommodation, it will be regarded as being exempt during holiday periods if the students have a freehold or leasehold interest in, or licence to occupy the whole or any part of the property and have previously used or intend to use the property as term time accommodation.

#### Example:

4 students living in a rented property plan to return to their family homes for the summer holidays. They have paid a retainer fee to the landlord to keep the property vacant for their use for when the new term commences in September and their occupation of the property continues. In this case student exemption on the property will be awarded for the holiday period.

### Council tax discounts

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Where the circumstances of the occupants of a property do not allow a property exemption (e.g. where not all residents are students) it may be possible to award a discount on the amount of council tax which is payable.

A discount will be awarded where one of the occupants of a property is the only person in the property who is not a student as defined in the section above headed, '[So what is a student?](#)'

Please note, for the purposes of council tax discounts a wider definition of a student also includes;

- Student nurses who would on the completion of their course be registered under certain sections of The Nurses, Midwives and Health Visitors Act 1979 as a first inclusion on that register; or
- Certain apprentices and youth training trainees.

**Example:**

### **4 people occupy a property as joint tenants but only 3 of them are students?**

The 3 students are not counted for the purposes of deciding whether a discount is awarded. This will leave one 'counted person' and will allow a 25% discount to be awarded.

### **Who would be liable to pay the charge after a 25% discount has been awarded?**

The one person who is not a student will be liable to pay the council tax.

Revised council tax regulations commencing 1st April 2004 specify that where a property is occupied by students and non-students and each occupant is jointly responsible as an owner or tenant, the occupying students will no longer be jointly and severally liable for any council tax charges.

An application form for a student discount can be obtained at the customer service enquiry counter or by making a request by telephone, e-mail or fax to the council tax office. Please see '[How to contact us](#)' on the back cover of this leaflet.

### What happens when students live in a property which is classed as a House in Multiple Occupation (HMO)?

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If a property is occupied by more than one family unit where the residents pay rent separately for different parts of the property and perhaps share cooking or washing facilities, the property may be classed as a HMO.

The owner of the property is the liable person for council tax where the property is classed as a HMO.

#### Example:

4 students have individual tenancy agreements to occupy one room each in a property. Because they do not form a single household or rent the property as a whole, the property would be classed as a HMO. The owner would be the 'liable person' but could apply for property exemption using the application form on pages 8 and 9 of this booklet. Proof of student status would be required for all student occupants before an exemption could be awarded.

Further information is provided in the leaflet, '[Houses in Multiple Occupation.](#)'





# Council Tax Property Exemption Application Form

## Property wholly occupied by students

1. Property address where you are applying for a council tax exemption?

2. Council tax reference number if known

3. Please list the names of all adults (aged 18 years or over) who are students and who are resident in the property. Please include course details.

Name:	College and courses	Datecourse ends
1.		
2.		
3.		
4.		
5.		

*Please continue on a separate sheet if necessary.*

2. Please state the date this property became wholly occupied by these students

3. If you are renting this property from a landlord please give the owner's / agent's name and address.

Local Tax Division  
Finance & ICT Directorate  
Coventry City Council  
Council House  
Coventry CV1 5RR

3. How many adults aged 18 or over who are not students live at the property?

Please list their names.

Name:
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Name:
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4. Please note that if there are any residents in the property who will shortly be reaching the age of 18, this could affect any entitlement to a property exemption. Please list the names and dates of birth of anyone who is currently aged between 16 and 18 years of age.

Name:	Date of birth: / /
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Name:	Date of birth: / /
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**Important Note:** If a property exemption is granted and the occupancy of the property changes, you must notify the Council Tax Office within 21 days. Failure to do so could lead to a penalty of £50 being imposed.

I hereby declare that the information I have given on this form is correct to the best of my knowledge.

Name:	Signature:	Date of birth: / /
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Postcode:

Please remember to enclose a certificate of student status for each adult. Photocopies are accepted. If proof of student status is to be sent separately please tick this box.

**Please read carefully:** We will use the information you have given us to see if you are entitled to any discounts exemptions or benefits, we will also use this information to prevent and detect fraud. We may share the information, for the same purposes with other organisations that handle public funds.



**Please detach your completed application form from this booklet and send it to the address shown on the back cover.**

The remainder of the booklet should be retained for reference.

If the circumstances of the occupants listed on the form change you must inform the council as soon as possible.

Help future student occupants of your property by leaving this booklet for their attention.

New application forms for student exemption or discounts can be obtained at the customer service enquiry counter or by telephone, fax or e-mail request to the council tax office.

**See the back cover of this leaflet for further details.**



## How to contact us

For advice on council tax you can contact us in the following ways:



By phone: **(024) 7683 1111**



In writing to: **Local Tax Division  
Finance & ICT Directorate  
Coventry City Council  
Council House  
Earl Street, Coventry, CV1 5RR**



By fax: **(024) 7683 3837**



By minicom: **(024) 7683 3704**



By e-mail: **[counciltax@coventry.gov.uk](mailto:counciltax@coventry.gov.uk)**



By visiting the Customer Service Enquiry Counter at the Council House in Earl Street. Opening times for phone calls and personal visits:

<b>Monday</b>	<b>9.00 - 4.30</b>	<b>Thursday</b>	<b>9.00 - 4.30</b>
<b>Tuesday</b>	<b>10.00 - 4.30</b>	<b>Friday</b>	<b>9.00 - 4.00</b>
<b>Wednesday</b>	<b>9.00 - 4.30</b>		

If you need this information in another format or language please contact:

**Telephone: 024 7683 1111**

**Fax: 024 7683 3837**

**Minicom: 024 7683 3704**

**e-mail: [counciltax@coventry.gov.uk](mailto:counciltax@coventry.gov.uk)**

