

N.A Firbank
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Contact: Mrs M Rhodes
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Email: LocalTaxation@doncaster.gov.uk
Website: www.doncaster.gov.uk
Date: 29th October 2010

Dear N.A. Firbank

Thank you for your Freedom of Information request dated 9th October 2010, regarding Council Tax and exemptions for prayer rooms. Please find below Doncaster Council's response to your question.

"Would it be possible to know how many, if any, private residential homes in the Doncaster area are exempt from paying Council Tax as one or more rooms are being used as a prayer room?"

There is no such exemption in Council Tax legislation that allows a reduction on these grounds and therefore the answer to your question is none. The only reduction that can be given on similar grounds is a discount for members of religious communities and not specifically for prayer rooms alone.

A discount for members of religious communities can be granted where a person has no income or capital of their own, is dependent on the community for material needs and where their work is prayer, contemplation, the relief of suffering or a combination of these.

It follows that if a property is occupied by 2 adults and one of them qualifies as a member of a religious community a discount of 25% would be given. If both adults qualified as members of a religious community a 50% discount would be given. If there are several adults in a property, some are members of religious communities, but there are still 2 or more adults that are not, no discount would be given.

I can confirm that there are currently six properties in Doncaster that qualify for a 50% reduction on these grounds.

I hope that this information is useful to you.

Reviewing any decisions made:

You can ask us to review any decisions made about your request. You do this by writing to Freedom of Information Manager,
Council House,
Floor 2,

College Road,
Doncaster,
DN1 3DA

e-mail: FOIAppeals@doncaster.gov.uk

You can apply to the Information Commissioner for a decision about our compliance or otherwise with the Freedom of Information legislation. Please contact the Commissioner for details on how to do this - telephone 01625 545700, address: Information Commissioner, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF. Internet: <http://www.informationcommissioner.gov.uk/>

Yours sincerely,

Mrs. Marie Rhodes
Council Tax Manager