

Ms Beverley Jay  
What do they know.com

Resources Directorate  
2<sup>nd</sup> Floor (West)  
Civic Hall  
Leeds LS1 1JF

Contact: Paul Burns  
Fax: 0113 395 0568  
res.customer.contact@leeds.gov.uk  
Our reference: FOI/4794/29112010  
Date: 22 December 2010

Dear Ms Jay,

**Freedom of Information Request: Council Tax**

I am writing regarding your request which I received on 29 November 2010. In your request you asked for information on how many homes in Leeds and the surrounding areas receive a discount or pay no council tax because part of their home is deemed a place of worship.

There is no provision within council tax legislation for discounts or exemptions from Council Tax for residential properties which have a place of worship.

I trust my reply serves to assist in your enquiry. If you have any queries about this letter, please do not hesitate to contact me.

If you are unhappy with the service you have received in relation to your request and wish to make a complaint or request a review of our decision, you should write to:

Freepost RLZR-ELTX-RUEH  
Leeds City Council  
PO Box 657  
LS1 9BS

If you are not satisfied with the outcome of your complaint, you may apply directly to the Information Commissioner's Office (ICO) for a decision. Generally the ICO cannot make a decision unless you have exhausted the complaints procedure provided by Leeds City Council.

The Information Commissioner can be contacted at: The Information Commissioner's Office  
Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF.

Yours sincerely

**Paul Burns**  
Freedom of Information & Data Protection Officer