

Council Tax Exemptions and Discounts

Various reductions from council tax are available. These include

- Single person discount
- Disregards (status discounts)
- Local discounts
- Disabled persons relief
- Council tax reduction (based on income)
- Exemptions

Single person discount

If only one adult lives in a dwelling (as their main home), the council tax bill can be reduced by a quarter (25%).

Disregards (status discounts)

People in the groups listed below will not be counted towards the number of adults resident in the dwelling and will qualify for status discount:-

- full time students, apprentices & youth training trainees.
- people who are permanently resident in hospital, a residential care home or a nursing home to receive personal care or treatment.
- people who are severely mentally impaired.
- people who are resident in certain hostels or night shelters.
- 18 & 19 year olds who are either still at school or have just left school.

- care workers working on a low pay, usually for a charity.
- people providing personal care to someone who is not a spouse, partner or child under 18 and who is also resident with them.
- members of visiting forces and certain international organisations.
- people in prison (except those in prison for the non-payment of Council Tax or a fine).
- members of certain religious communities (monks & nuns).

The Local Government Act 2012 allows discretionary powers for local authorities in respect of council tax discounts (Section 13A). This gives local authorities more freedom to vary discounts to take into account local problems such as flooding and other natural disasters. Reductions can be applied based on individual cases.

Local Discounts

All empty properties including second homes and properties undergoing or requiring major repair works which are not exempt attract a local 0% discount and will be charged the full council tax.

Disabled persons relief

If you, or someone who lives with you (adult or child) is disabled and adaptations have been made to your property to meet special needs arising from the disability, you may be entitled to a reduced bill.

Examples of adaptations include:-

- a room, other than a bathroom, kitchen or lavatory, which is used mainly by the disabled person and is required for meeting their needs (e.g. for dialysis equipment) or
- an additional bathroom or kitchen which is required to meet the needs of the disabled person or
- sufficient floor space inside the dwelling to allow for a wheelchair.

This relief tries to ensure that people with disabilities are not disadvantaged by having to pay more tax because of extra space needed.

If you qualify for disabled persons relief your bill will be reduced to that of a property in

the band immediately below the band shown in the valuation list for your property

Council tax reduction (based on income)

From 1 April 2013 the council has adopted a local council tax reduction scheme for further details go to our website www.chichester.gov.uk and follow the links to Council Tax Reduction Scheme.

You can apply for council tax reduction whether you own your home, rent, are unemployed, in receipt of a pension or working. When working out your entitlement we will look at the following:-

- the amount of council tax you have to pay, after any discounts have been deducted
- all the money you and your partner (if you have one), have coming in including earnings, some benefits, tax credits, state retirement pensions, occupational or private pensions
- your circumstances such as your age, the ages and size of your family, whether any of your family is disabled and whether anyone living with you should be contributing to the household
- your savings and investments and those of your partner (if you have one). Savings over £16,000 usually means you will not be eligible. Any savings or investments may affect any benefit entitlement.

Exempt Dwellings

- B Unoccupied property owned & previously used by a charity (exempt for up to a maximum of 6 months).
- D Left empty by someone who is detained in prison, hospital or other place of detention.
- E Left empty by someone who has moved into a residential home or hospital to receive residential care.
- F Unoccupied property, which is awaiting probate or letters of administration to be granted (exemption lasts until probate is granted and for up to 6 months thereafter).
- G Empty because occupation of the property is forbidden by law.
- H Unoccupied property, which is waiting to be occupied by a minister of religion.
- I Left empty where someone has moved into another residence (not a

residential home or hospital) to receive personal care.

- J Left empty by someone who has moved away to provide personal care for another person.
- K Unoccupied property where the owner has left to study elsewhere and no-one other than students lived there.
- L Repossessed property.
- M Student halls of residence.
- N Property occupied only by full-time students.
- O Property owned by the Secretary of State for Defence, which is armed forces accommodation.
- P Property occupied by visiting forces.
- Q Unoccupied property where the person who would normally pay the council tax bill is a bankrupt's or insolvent's trustee.
- R Empty caravan pitch or boat mooring.
- S Only occupied by a person or persons aged under 18.
- T An unoccupied annex that cannot be let separately without a breach of planning control.
- U Property occupied solely by people who are severely mentally impaired.
- V A property where the person liable is a foreign diplomat.
- W An annex occupied by a dependant elderly relative or disabled relative.

If you think you may be entitled to a discount, relief or exemption, please contact the council tax section on 01243 534501 or e-mail taxation@chichester.gov.uk and we will send you a form. Alternatively, visit our website at www.chichester.gov.uk and follow the links for Council Tax

If you would like to claim council tax reduction based on income please telephone the benefits section on 01243 534612 to complete a telephone claim or visit www.chichester.gov.uk/benefitforms to complete an online application.

If you need help completing the form you can visit our Chichester office at East Pallant House, 1 East Pallant. We are open Monday to Thursday 8.45am to 5.10pm and Friday 8.45am to 5.00pm.