

Appendix A - Discounts and Exemptions

Single person discount – Statutory

If you are the only adult (over 18 years) in your property you may be entitled to a 25% discount.

Disabled person reduction – Statutory

If your home has one of the following you may qualify for a reduction in your council tax bill.

- a room which is used and required for meeting the needs of a disabled resident or
- an extra bathroom or kitchen for the disabled person or
- space to allow the use of a wheelchair.

Other council tax discounts – Statutory

You may qualify for a discount if you or another adult living in the property are:

- full-time students
- youth trainees
- apprentices and student nurses
- patients resident in hospital
- home/nursing home residents
- severely mentally-impaired people
- people staying in certain hostels or night shelters
- 18 and 19 year olds who are at, or just left, school
- care workers usually employed by charities
- people caring for someone with a disability (except their partner or child under 18)
- members of visiting forces and some international organisations.
- members of religious communities
- prisoners.

Empty properties – Statutory and Discretionary

Properties that are unoccupied and unfurnished will receive a 100% exemption for a maximum period of one month – **Discretionary** and proposed to remove from 1 April 2017.

Properties that are unoccupied and unfurnished for two years or more will be charged an additional 50% on top of the full council tax - **Statutory**

Statutory - You do not have to pay council tax if your property is unoccupied and is:

- Owned by a charity
- Left empty by a prisoner

- Left empty by someone who has permanently left to go into a care home/residential care
- Left empty by a deceased person
- Cannot be occupied by law
- Held for a minister of religion
- Left empty by someone who has moved to receive or give personal care
- Left empty by a student
- An annexe that cannot be let separately
- An unoccupied caravan pitch or mooring
- Has been repossessed by a mortgage lender
- Left empty where the responsible person is a trustee in bankruptcy
- Owned by the Ministry of Defence
- A student hall of residence.

Occupied properties - Statutory

If all occupiers in the property are one of the following you may qualify for an exemption.

- Full time students
- Members of the Armed Forces
- Members of visiting forces
- Under 18 years of age
- Severely mentally impaired
- Have diplomatic immunity
- Elderly relatives living in an annexe.

Local exemptions - Discretionary

From Thursday 1 April 2004 there is a 100% exemption from council tax for up to 12 months for any property which has become uninhabitable because of a natural disaster and which needs major building or remedial repairs to make it livable again.

Second homes - Discretionary

There is no discount for furnished properties that are no-one's sole or main residence.