

COUNCIL TAX REDUCTION INFORMATION SHEET

What is Council Tax Reduction?

Council Tax Reduction is a discount that is applied to your Council Tax bill. There are several types of discounts that can be applied.

Single Person Discount

Council Tax is based on two adults living in a property. If only one person lives in a property, they are entitled to a 25% single person discount.

If you are no longer a single person living in a property, you have an obligation to tell the council. Failure to do this could result in you having to pay a fine.

What people are not counted for Council Tax?

Certain people living in a property should not count when Council Tax is calculated. You can ask for these people to be 'disregarded', which may result in a discount being applied to your account.

The following people should be disregarded for Council Tax purposes:

- Qualifying students and student nurses
- Certain school and college leavers under the age of 20, who have finished a full-time course between 1 May and 31 October
- People aged over 18 for whom child benefit is still payable
- People with a severe mental impairment who are entitled to a qualifying benefit
- Certain non-British spouses or dependants of students
- Certain care workers
- Certain apprentices
- Certain youth training trainees under the age of 25
- Long term or permanent hospital patients
- Certain residents of other properties (for example, residential care homes or hostels for the homeless)
- Most people who are detained in prison or other forms of detention
- Members of religious communities (for example, monks and nuns)
- Members of visiting forces and certain dependants
- Members and dependants of international headquarters and defence organisations
- Diplomats

People who work away from home during the week are usually considered as having their main residence in the property they return to. This is where they have their financial affairs or where their family lives.

For Swindon Council Tax payers, an application for a Council Tax discount can be made at:

https://www.swindon.gov.uk/site/xfp/scripts/xforms_form.php?formID=153&language=en

Alternatively, a form can be downloaded at:

https://www.swindon.gov.uk/downloads/file/4198/council_tax_discount_application_form

Apply for a discount because of a severe mental impairment

To apply for a discount because of severe mental impairment, a paper-based application has to be made. To be eligible, the severe mental impairment must affect the individuals' intelligence and social functioning (however caused) which appears to be permanent. The form can be downloaded at:

https://www.swindon.gov.uk/downloads/file/4095/council_tax_smi_discount_application

Discounts for properties

A property that has been adapted for a disabled person may also be eligible for a discount. To be eligible the property should have at least one of these features:

- A second bathroom or kitchen that is required for meeting the needs of the disabled person
- A room set aside to provide facilities for the disabled person
- Sufficient indoor space for the disabled person to use a wheelchair

The amount of Council Tax you pay will reduce to the amount due for the band below your property's normal band. You can also receive a reduction if your property is in Band A.

An online application can be made at:

https://www.swindon.gov.uk/site/xfp/scripts/xforms_form.php?formID=208&language=en

Alternatively, a form can be downloaded at:

<https://www.swindon.gov.uk/downloads/file/4199/council-tax-disability-reduction-application-form>

and when completed sent to:

Swindon Borough Council (Council Tax)
Admail 4143
Swindon
SN3 5BZ

Other available property discounts

There are two other property discounts available:

- If a property that requires, or is undergoing, major repair works to make it habitable, or is undergoing structural alterations. In this case you can claim a 25% discount for a maximum of three months. Owners of these properties must tell the council when the work has finished
- On separately accessed annexes, where the annex is occupied by either (i) the resident of the main home, or (ii) a close relative of the Council Tax payer who lives in the main home

You must tell the council if you no longer qualify for a discount. If you do not tell the council, you may have to pay a fine.

Unoccupied Properties exempt from Council Tax

A property may be exempt from Council Tax if it has been left empty by a person who:

- Has died (applies until probate or letters of administration have been granted, and for up to six months after)
- Has been detained or is in prison
- Is living in a hospital or care home
- Has moved to receive or provide personal care elsewhere
- Is a student who now lives somewhere else
- Has become bankrupt

An empty property may also be exempt from Council Tax when:

- It is owned by a charity (for up to six months)
- It is held for a minister of religion
- A mortgage provider is now in possession
- occupation is not allowed by law
- It is an annexe to a main home and cannot be let separately
- It is owned by the government and used to accommodate members of the UK armed forces

In the event that the property has been empty for two years and is not eligible for a discount, the council can charge up to double the current council tax charge.

Occupied Properties exempt from Council Tax

An occupied property may be exempt from Council Tax when:

- Only people who are under 18 live there
- Only students, school or college leavers, or certain spouses or dependants of students live there
- It is a halls of residence for students
- Only people with a severe mental impairment live there (or at least one severely mentally impaired person and one or more students or relevant persons lives there)
- It is owned by the government and used to accommodate members of the UK armed forces
- At least one liable person is a member or dependant of a visiting force (and is neither a British citizen nor ordinarily resident in the UK)
- It is the main residence of at least one liable person who has diplomatic immunity (and who is not a British citizen or permanent resident of the UK)
- It is one of at least two dwellings in a single property and is occupied by a dependent relative (a person over 65 years old, severally mentally impaired or disabled)