

Exemptions

Sometimes you may not have to pay Council Tax. Most exemptions only apply when no-one lives in a property, but sometimes occupied properties are exempt.

Exemptions with a time limit

Class A

Empty and unfurnished properties in need of structural repair or alteration in order to make them habitable are exempt for up to 12 months.

When structural repairs or alterations are carried out quickly, the property could still be exempt for up to six months from the date of completion if it stays empty and unfurnished.

Class B

Empty property owned by a charity and last used for charitable purposes is exempt for up to six months.

Class C

Empty unfurnished properties, and empty caravans are exempt for up to six months. Once this exemption has expired a full charge will then be due.

Newly built properties are exempt for up to six months after they are completed as long as no-one lives there.

Class F

Properties left empty because the person liable to Council Tax has died are exempt for up to six months after the grant of probate or letters of administration.

Empty properties that are exempt as long as they are unoccupied.

Class D

Properties left empty by people who are in prison.

Class E

Properties left empty by people who have gone to live in a hospital or home to receive care.

Class G

Properties where occupation is forbidden by law.

Class H

Empty properties such as vicarages, kept for a minister of religion.

Class I

Properties left empty because the liable person has gone to live elsewhere to receive personal care.

Class J

Property left empty because the liable person has gone to live elsewhere to provide personal care to another person.

Class K

Property left empty because the liable person is a student who is living elsewhere.

Class L

Properties that have been repossessed by a mortgage lender.

Class Q

Properties where the person who has possession is a trustee in bankruptcy.

Class R

A caravan pitch without a caravan.

Class T

A home which is part of another home, for example an annexe, and where separate occupation from the main home is not allowed by planning controls.

Properties that are exempt while occupied.

Class M

Student halls of residence.

Class N

Properties occupied only by students.

Class O

Armed forces accommodation

Class P

Properties occupied by visiting forces or members of international defence organisations, or their dependants

Class S

Properties where all the occupiers are aged under 18.

Class U

Properties occupied only by people who are severely mentally impaired who would otherwise be liable to pay Council Tax.

Class V

Properties which are occupied by diplomats.

Class W

Properties with a separate flat or annexe where one part of the property is occupied by an elderly or disabled relative of the owner, who lives in the other part.

Council Tax Discounts, Disregards and Exemptions

Discounts

How do discounts work?

You only pay full Council Tax if there are two or more adults living in your property as their main home. People aged 18 and over are counted as adults but some adults are not counted (see the section on disregarded people). You will get a discount if the number of adults who are counted is less than two.

If I live on my own will I get a discount?

If you are the only adult living in the property you will get 25% off your Council Tax bill. This also applies if you are the only counted adult in the property.

What if the property is empty?

If no-one lives in the property you may not have to pay any Council Tax for a while (see the section on exemptions). Once any exemption has expired a full charge will then be due. You will get 10% off a furnished property that is not being used

If I have two homes do I have to pay twice?

You will have to pay the full Council Tax charge for your main home but you will get 10% off the bill for your second home. If you have to live in a second home as a condition of your employment you may get a 50% reduction instead of 10%. We will ask you for information to help us decide which is your main home.

If you need advice or further information please phone us on:

01480 388030

or email council.tax@huntsdc.gov.uk

Disregarded people

We do not count the following people for Council Tax purposes. If, after disregarding the following people there is only one person left for us to count we will give you 25% off your bill. If there is no-one left for us to count we will give you 50% off your bill.

1. People in prison

We do not count people who are on remand or in prison.

2. People living as patients in a home or hospital.

We will not count anyone who is living in a home to receive care, or is in hospital long term.

3. People who are severely mentally impaired.

This includes people with Alzheimer's disease.

4. Members of religious communities.

We do not count people like monks and nuns who live in a religious community.

5. 18- and 19-year-olds still at school.

We do not count young people under 20 years old who are in full time education up to and including A level standard. We will also not count you if someone is entitled to Child Benefit for you.

6. School leavers.

We do not count 18- and 19-year-olds who left school or college after 30 April until 1 November of the same year.

7. Students, student nurses and youth training trainees.

There are certain rules that have to be met. Please ask us for more information

8. Apprentices

We do not count apprentices working for a qualification and who earn less than £160 per week (before tax).

9. Carers

We do not count people who live with and care for a person with a severe disability unless that person is the husband, wife, partner or child (under 18) of the carer.

10. Members of designated international headquarters, visiting forces and defence organisations and diplomats.

11. Non-British relatives of students.

We do not count spouses and dependants of students who cannot work or claim benefits because of immigration rules.

Reduction for people with disabilities

If a disabled person living in the property needs a room, an extra bathroom or kitchen, or uses a wheelchair indoors, then the person who pays the Council Tax can have a reduction. Instead of charging at the band given, the charge can be reduced to that of the one below. So if you live in a band D property, we will only charge for a band C. If you live in a band A property we will reduce the charge by a sixth.