



# COUNCIL TAX

## Exemptions and Discounts

*A guide to ways to reduce  
your Council Tax bill*

*'leading for tomorrow'*



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## INTRODUCTION

This leaflet is designed to give you information on whether you could be entitled to a discount or even full exemption from the Council Tax. It contains a complete list of the various discounts, exemptions and reductions that are available. After reading this leaflet if you think you are entitled to a discount or exemption that is not shown on your current Council Tax bill please contact us.

At the back of the leaflet is a form for you to complete and return to us for further information. Alternatively you can telephone, visit or e-mail us using the contact information at the end of the leaflet and we'll be happy to help.

You can expect a high standard of service if you contact the Revenues and Benefits Division at Surrey Heath Borough Council. We have a published set of service standards which you can view on our website or are available as a leaflet. If you would like a copy of the leaflet please contact us on **01276 707115**.



## COUNCIL TAX DISCOUNTS

Council Tax bills generally assume that there are two or more adults living in a property. However, there are a range of discounts available as follows:

### **Single Person Discount (25%)**

If only one adult lives in a property or if additional people are disregarded (see list below):

### **Long-Term Empty Discount (50%)**

Properties unoccupied and substantially unfurnished.

### **Prescribed Class A Discount (10%)**

Properties that are furnished, no-one's sole or main residence and occupation is prohibited for at least 28 continuous days of the year.

### **Prescribed Class B Discount (10%)**

Properties that are furnished, no-one's sole or main residence and occupation is NOT prohibited for at least 28 continuous days of the year. These include second homes and furnished properties available for let.

For the purposes of deciding how many people live in a property the following groups of people are not counted (or are “disregarded”):

- *Full time students, student nurses, apprentices and youth training trainees*
- *Patients resident in hospital*
- *People who are being looked after in care homes*
- *People who are severely mentally impaired*
- *People staying in certain hostels and night shelters*

- *18/19 year olds who are at or have just left school*
- *Care workers working for low pay, usually for charities*
- *People caring for someone with a disability who is not a spouse, partner, or child under 18 years of age*
- *Members of visiting forces and certain international institutions*
- *Members of religious communities (e.g. monks/nuns)*
- *People in prison (except for non-payment of Council Tax or a fine)*
- *Non-British spouses of students*
- *People with diplomatic immunity*

For each type of “disregarded” person certain conditions must be met. Therefore you need to contact the Council Tax Team to ask for an application form or complete the form at the back of this leaflet.

If you are on your own in a property and one of the discounts applies to you, then you will be given a **50% discount** off the full Council Tax bill.

If all the people in a property are not counted then a **50% discount** will be given. However, if all the people in the property are either full-time students or severely mentally impaired, the property will be exempt from paying any Council Tax.

## **Second Homes**

If a property is no one’s sole or main residence and also furnished, then there will be a **10% discount** off the full Council Tax bill. If the property is unfurnished then it will be exempt from Council Tax for the first 6 months. After 6 months you will have to **pay 50%** of the full Council Tax

## COUNCIL TAX EXEMPTIONS

Certain types of property are exempt from Council Tax. Some are exempt when the property becomes unoccupied and some can still be exempt even though occupied. A full list is as follows:

### **Exemptions for Unoccupied Properties**

- Class A:** Properties that require or are undergoing major repair work to make them habitable or undergoing structural alteration (exempt for a maximum of one year after becoming vacant)
- Class B:** Properties owned by a charity provided the property was used for the purposes of the charity to that date (exempt for up to six months)
- Class C:** Properties that are new or become vacant (exempt for up to six months if unoccupied and unfurnished). Please note that a new six month exemption is only granted if a period of re-occupation is for longer than six weeks.
- Class D:** Properties left empty by someone who has been detained in a prison or hospital
- Class E:** Properties left empty by someone who has gone to receive personal care in a home or hospital
- Class F:** Properties left empty by someone who has died and probate is awaited (and up to six months after)
- Class G:** Properties left empty because their occupation is forbidden by law
- Class H:** Properties left empty waiting to be occupied by a Minister of Religion
- Class I:** Properties left empty by someone who has gone to receive personal care

- Class J:** Properties left empty by someone who has gone to provide personal care
- Class K:** Properties left empty but owned and last used by a student
- Class L:** Properties left empty where the mortgagee is in possession
- Class Q:** Properties left empty by a bankrupt
- Class R:** Vacant domestic caravan pitch
- Class T:** Unoccupied annexes to occupied properties, e.g. granny annexes

## **Exemptions for Occupied Properties**

- Class M:** Students' hall of residence
- Class N:** Properties occupied only by students
- Class O:** Armed forces accommodation
- Class P:** Visiting forces accommodation
- Class S:** Properties occupied only by persons under the age of 18
- Class U:** Properties where all the occupants are severely mentally impaired
- Class V:** Properties occupied by visiting diplomats
- Class W:** Granny annexes where the occupant is elderly or disabled

## DISABLED BAND REDUCTION

If you, or someone that lives with you is disabled you may qualify for a reduction in your Council Tax

The property must have at least one of the following:

- *a room, other than a bathroom, kitchen or toilet used mainly by and required for the disabled person or*
- *a second bathroom or kitchen required for the disabled person*
- *extra space inside the property to allow the use of a wheelchair*

If you are entitled to this reduction the Council Tax will be reduced to that of a property in the Valuation Band below the one your property is currently in, or in the case of Band A properties, reduced by a fixed proportion of the Band D charge.

Please either contact the Council Tax Team and ask for an application form or complete the form at the back of this leaflet. Once we have received your completed application form we will contact you to arrange an inspection of your property at a convenient time for you.

## COUNCIL TAX BENEFITS

Housing and Council Tax Benefits are available if you pay rent and/or Council Tax, if you have a low income and less than £16,000 capital. If you get Income Support, Pension Credit or JobSeekers Allowance up to 100% of your rent and Council Tax could be paid for you. Even if you are working full-time and in receipt of a Tax Credit you could still be entitled to some help.

If you have already provided details to another agency such as the JobCentre or the Pensions Service, we can obtain information about your claim from them without you having to provide it again.

If you would like a Benefit application form or you would like to check whether you may be entitled to any help, telephone the Benefit Team on **01276 707121**. If you require assistance in completing the form and cannot get in to see us, please contact us, as we may be able to send an officer out to visit you.

You can also visit our website at **[www.surreyheath.gov.uk](http://www.surreyheath.gov.uk)** for more information and our easy-to-use benefit calculator.



## USEFUL CONTACTS

You can telephone us on the following numbers:

**Council Tax Enquiries ..... 01276 707176**

**Housing and Council Tax Benefits ..... 01276 707121**

**Other Council Enquiries ..... 01276 707100**

**Website..... [www.surreyheath.gov.uk](http://www.surreyheath.gov.uk)**

**Email ..... [revenues.benefits@surreyheath.gov.uk](mailto:revenues.benefits@surreyheath.gov.uk)**

**Fax ..... 01276 707440**

You can visit us at Surrey Heath Borough Council, Surrey Heath House, Knoll Road, Camberley, Surrey GU15 3HD

Our telephone lines and counter service are available between 8.30am to 5.30pm, Monday to Thursday and 8.30am to 5.00pm Friday.

Outside of those hours and if all our lines are busy you can ring and leave a message on our **24 Hour Voicemail** and we will call you back within one working day.

Please ensure you put your Council Tax account number (which you can find on the front of your bill) on any communication.





**Surrey Heath Borough Council**

Revenues and Benefits Division  
Surrey Heath House  
Knoll Road  
Camberley  
Surrey GU15 3HD

**COUNCIL TAX  
DISCOUNTS  
AND EXEMPTIONS  
FORM**

If you would like to claim for an exemption or discount please complete and return this form to the Council Tax Team at the address above

Title: ..... First Name: ..... Surname:.....

Council Tax Account Number (if known) .....

Address: .....

..... Postcode: .....

Daytime Telephone No: .....

I would like to apply for Exemption/Discount because:

.....  
.....  
.....  
.....  
.....

Signed: .....

Date: .....

cut here

**The information given in this leaflet should not be taken as a full and authoritative guide to the law. For further guidance please contact the Council.**

Leaflet produced by  
Surrey Heath Revenues and Benefits Service

Revenues and Benefits provide a first class service to all our customers based on their needs



*'leading for tomorrow'*

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