

Discounts

Disabled persons reductions

Your bill may be reduced if your home has certain features which are essential, or of major importance, to an adult or child with a disability, who lives in the property. These features are:

- a room (other than a bathroom, kitchen or toilet) which is used by the disabled person (eg, a room used for dialysis equipment). Re-arranging rooms used for their normal purpose (eg, a bedroom on the ground floor) would not qualify
- an additional bathroom or kitchen required for the use of the disabled person
- sufficient floor space for a wheelchair

If you qualify we will treat your property as if it is in the valuation band below. eg, if your property is in band C you will pay the council tax for band B. You can still get a reduction if your property is in band A.

Second homes

Properties that are furnished but not occupied as anyone's main home are classed as second homes. No discount is awarded.

Properties undergoing major repair

Unoccupied and unfurnished properties undergoing structural alteration or major repair are subject to a 25 per cent discount for a maximum period of 12 months.

Unoccupied & unfurnished properties

Properties which are unoccupied and unfurnished will be granted a 25 per cent discount for up to 6 months from the date furniture is removed. The full charge will then be payable.

Discount for annexes

A 50% discount may apply where an annex is occupied by a relative of the council tax payer for the main property or where it is used as the main property.

Long term empty properties

These are properties which have been unoccupied and unfurnished for 6 months or more. No discount is awarded. From April 2016, properties which have been empty and substantially unfurnished for two years or more, will be charged a 50 per cent premium, increasing the council tax charge to 150 per cent.

Discounts

If you live alone your bill will be reduced by 25 per cent. If you, or someone living with you fits into one of the categories below and there are no other adults living in the property, you could also get a reduction.

- full time students, student nurses, apprentices, youth training trainees
- 18-19 year old (at or just left school)
- hospital/hospice patient (permanent) — residential care/nursing home resident
- persons over 18 in receipt of child benefit
- severely mentally impaired
- hostel/night shelter resident
- member of religious communities
- full time carer (excluding those caring for husband, wife, partner or child)
- persons in detention
- members of International Headquarters and Defence Organisations
- visiting forces
- partners of students who are not British
- diplomats

In extreme circumstances the council has discretionary powers to reduce the council tax payable in respect of individual circumstances.

Exemptions

Is your property exempt?

Some properties - both occupied and unoccupied are exempt from council tax. Please contact us for more information if your property falls into one of these categories.

Property unoccupied and:

- B it is owned by and was last occupied for the purpose of a charity (exempt for up to six months)
- D the owner/tenant is in prison
- E the owner/tenant is receiving personal care permanently in a hospital or home
- F the person liable to pay council tax has died, the property has remained unoccupied since the date of death and probate has not been granted. In some circumstances the exemption may continue for 6 months after probate
- G it is forbidden by law to occupy
- H it is awaiting occupation by a minister of religion
- I the owner/tenant is living elsewhere to receive personal care
- J the owner/tenant is living elsewhere to provide personal care to another person
- K the owner/tenant has moved to become a student
- L it has been repossessed by a mortgage lender
- Q it is the responsibility of a bankrupt's trustee
- R it comprises a pitch or mooring unoccupied by a caravan or boat
- T it comprises a self contained unit which cannot be let separately from the main property without breaching planning conditions

Property occupied by:

- M students in hall of residence
- N other qualifying students
- O members of the armed forces in MOD accommodation
- P members and dependants of visiting forces
- S person(s) under the age of 18
- U the severely mentally impaired
- V people with diplomatic privilege or immunity
- W elderly or disabled relative living in self contained unit of the main property

If you disagree with some aspect of a council tax bill because you do not think you are liable for the council tax for that dwelling, or you think an exemption or a discount should be applied, you need to appeal first to the council.

There is a right of appeal to the Valuation Tribunal against the council's decision. You have two months to appeal after the council has given you its final written decision, or four months from the day you disputed its decision, if you have not received a reply from them within two months. The Tribunal hears appeals against council decisions on the following:

- you think that you should not be liable (responsible) for paying the council tax bill
- you think that the council should give you a discount on the council tax you pay or a reduction due to a disabled person living in the property
- you think that you should not have to pay council tax for your property because it qualifies for an exemption

Appeals against your council tax liability

Appeals can be made at www.valuationtribunal.gov.uk or telephone 0300 123 2035 or email vtwhitechapel@vts.gsi.gv.uk