



COUNCIL TAX FACTSHEET NO. 2

Discounts and Exemptions

Council Tax is made up of two equal parts. One relates to the people occupying a property (on the assumption that there are at least 2 adults living there) and the other to how the property is actually used.

Reductions can be given on both of these parts in the form of:

- **Discounts for people**
- **Exemptions for property**

DISCOUNTS

You can get discounts for empty properties or properties lived in by one person who is 18 or over.

1. From April 1 2004 you can get a 10% discount if the property is your second home. To qualify the property must be furnished and you must be registered for Council Tax on another property.
2. You can get a 25% discount if the property is lived in by one person who is over 18 or we only count one person for Council tax.
3. You can get a 50% discount if the property is occupied but we do not count anyone occupying the property for Council Tax purposes (see below).

We do not count people who are:-

- full-time students
- apprentices
- on YTS
- careworkers on low pay, normally working for charities
- severely mentally impaired
- prisoners,
- residing in care homes
- 18 and 19 year olds who are at or who have just left school
- the husbands, wives or dependants of students, if the husbands,wives or dependants are not British
- the husbands, wives or dependants of foreign diplomats.

4. Disabled Discount

You can get a discount which reduces your Council Tax by one band if a disabled person lives on your property and there is a special room provided for their needs or there is enough space for a wheelchair. (From 01 April 2000 Band A properties can get a discount equivalent to the difference between Band B and Band A)

EXEMPTIONS

How will I know if my property is exempt?

The following list details property exemptions available. If your property falls into one of these categories you will not have to pay the 50% of the Council Tax liability that relates to the property. There are different classes of exemption:

- Class A** As of 1 April 2000, all properties which need or are undergoing repairs or alterations of a structural nature, are exempt if they remain unoccupied and unfurnished, for up to a maximum period of twelve months (or until six months after works are completed, if this is sooner.)
- Class B** Unoccupied property owned and previously used by a charity (*exemption lasts for 6 months*)
- Class C** Unoccupied and basically unfurnished property (*exemption lasts for 6 months after the last occupation date*)
- Class D** Unoccupied property which is the home of someone who has gone to prison
- Class E** Unoccupied property which was the home of someone who has gone into a residential home or hospital to receive residential care
- Class F** Unoccupied property which is waiting for probate or letters of administration to be granted (*exemption lasts until probate is granted and for 6 months after this*.)
- Class G** Property which is unoccupied because occupation is forbidden by law
- Class H** Unoccupied property which is waiting to be occupied by a minister of religion
- Class I** Unoccupied property which was the home of someone who has moved into another residence (*not a residential home or hospital*) to receive personal care
- Class J** Property left unoccupied by someone who has moved away to provide personal care for another person
- Class K** Unoccupied property which was the home of one or more students (*exemption lasts as long as the person who would normally pay the Council Tax bill is a student*)
- Class L** Unoccupied property where a mortgage lender is in possession
- Class M** Student halls of residence
- Class N** Property occupied by students
- Class O** Property owned by the Secretary of State for Defence which is held for armed forces accommodation
- Class P** Property occupied by visiting forces
- Class Q** A property which has been left empty by a person against whom a Bankruptcy Order has been made, and the person liable for Council Tax would be the Trustee in bankruptcy
- Class R** A dwelling which is a caravan pitch or boat mooring which is not occupied by a caravan or boat

Class S, T and U and W came into effect from 1 April 1995

Class S Property occupied by a person or persons aged under 18 years of age

Class T An unoccupied property which

- (a) forms part of a single property, and
- (b) may not be let separately from that other dwelling without a breach of planning control

Class U A property occupied only by a person or persons who are severely mentally impaired who would otherwise have to pay or for any period after 1 April 1999, any property occupied only by a combination of people who are either severely mentally impaired or students, will also qualify for an exemption.

Class W Annexes occupied by elderly and/or disabled relative.

If I have not been given a discount or exemption which I think I am entitled to, what should I do?

You need to contact Local Taxation Services as detailed below.

If my circumstances change and I am no longer entitled to a discount or exemption, what must I do?

You must tell the Council within 21 days of the change. If you do not you could be liable to a penalty.

HOW TO CONTACT US

Visiting our offices

You can visit us at **4 Fisher Street**, Lewes any **weekday** between **9am. and 4.45pm** (we close at **4.15pm Friday**).

Or why not give us a ring?

If you would prefer to make your enquiry over the phone please ring us on **01273 471600**. Ask for 'Council Tax' or 'Benefits'.

Writing to us

We are happy to deal with your enquiry in writing. Please write to:

Local Taxation Manager
Lewes District Council
Council Offices
4 Fisher Street
Lewes East Sussex BN7 2DQ

Or email localtax@lewes.gov.uk

Please note: The full details and requirements cannot be completely covered in this factsheet so that information given is for guidance only. If you contact us and discuss your individual circumstances, we can give you more specific information on how the