Discounts and exemptions

Information on Council Tax discounts and exemptions you may be able to get even if you are not on a low income.

The basic Council Tax charge is based on two or more adults living in the property. If you are the only adult resident in a property you may be eligible for a 25 per cent discount.

You must be a single person and not have a partner living elsewhere and the address must be your sole or main residence. Your bill will not increase if there are more than two adults living in the property. Certain persons are disregarded for Council Tax purposes when applying the discount.

Full list of persons disregarded

- full-time students, student nurses, apprentices and those on Youth Training courses
- people in hospital
- people being cared for in residential homes, nursing homes, hospices, mental nursing homes and hostels providing a high level of care
- people who are severely mentally impaired
- people kept in hospital under the Mental Health Act 1983
- people in certain night shelters
- monks and nuns
- students who are 19 or who have just left school
- care workers on low pay and usually working for charity, such as Community Service volunteers
- people caring for someone with a disability, other than a spouse, partner or child under 18
- convicted prisoners and those on remand, except those who are in jail for not paying fines or Council Tax

You may need to provide us with evidence before we grant the discount.

What if all the residents are disregarded?

Then a 50 per cent discount may apply. If you are not sure you should contact the Council.

Empty property premium charge

From 1 April 2019, if your property has been left unoccupied and unfurnished for two years or more you will be charged an additional 100 per cent of the full Council Tax charge. This means you will pay 200 per cent Council Tax.

Properties exempt from Council Tax

Council Tax is not charged on certain properties - ‘exempt properties’. The classes of property exempt from Council Tax are shown below. If you think that your property falls into any of these classes please contact us. You may need to provide us with evidence before we grant the exemption.

- Class B - Empty properties owned by a registered charity and last occupied in furtherance of the objects of the charity, for a maximum of six months
- Class D - Empty properties which were lived in by people now in prison or otherwise legally detained
- Class E - Empty properties which were lived in by people who now permanently live in a hospital or home
- Class F - Empty properties where the only person who lived there has died
- Class G - Empty properties where the law prevents anyone from living there
- Class H - Empty properties held vacant for a Minister of Religion
• Class I - Empty properties which were lived in by people who are now receiving personal care in a place other than a hospital or home
• Class J - Empty properties which were lived in by people who are now living elsewhere for the purpose of providing personal care
• Class K - Empty properties last lived in by students as their sole or main residence where the student is the council tax payer
• Class L - Empty properties which have been repossessed by the mortgagee
• Class M - Student halls of residence
• Class N - Properties occupied entirely by full time students
• Class O - Ministry of Defence barracks and married quarters
• Class P - Visiting forces accommodation
• Class Q - Empty properties left by someone who has become bankrupt
• Class R - Empty caravan pitches or boat moorings
• Class S - Properties only lived in by people under the age of 18
• Class T - Empty parts of single properties which cannot be let separately
• Class U - Properties which are only lived in by the elderly or disabled relatives of those living in the rest of the property

Council Tax Exemption for the Royal Borough of Kensington and Chelsea Care Leavers

Care Leavers living in the Royal Borough of Kensington and Chelsea Care are exempt from Council Tax from 1 April 2018 and will receive a zero bill if they:

• are under the age of 25
• live in the borough
• and liable to pay council tax.

The exemption will reduce the amount of Council Tax a Care Leaver will have to pay, after the deduction of any Council Tax Support, Single Person Discount or Student Exemption they are eligible for.

If you are a Care Leaver and think you might qualify for this exemption please contact your support worker in Children’s Services who will submit a request on your behalf.

Disabled Relief Scheme

You may be able to pay less council tax under the disabled band reduction scheme if your home has had work carried out on it to help you or someone else living there with a disability. This scheme reduces the council tax payable by disabled people who live in a larger property than they would have needed if they were not disabled. However, having a disability does not automatically entitle you to a reduction.

Can I qualify for a disabled band reduction?

In summary, the requirements for a reduction are that the property must be the main residence of at least one disabled person and it must have at least one of the following:

• an additional bathroom or kitchen,
• any other room (not being a toilet) which is mainly used by the disabled person, or
• enough space for the use of a wheelchair - if the wheelchair is for outdoor use only, this will not count.

The room or the wheelchair must also be essential or of major importance to the disabled person’s well-being, due to the nature and extent of their disability.
‘Disabled person’ in this context means a person who is substantially and permanently disabled. The disabled person can be either an adult or a child and does not have to be responsible for paying the Council Tax bill.

**Please note** an extra room does not need to have been specially built, but your home will not qualify for a reduction unless the ‘essential or of major importance’ test above is met. Simply rearranging rooms (for example, having a bedroom on the ground floor rather than the first floor) is unlikely to make your home eligible for a reduction.

**What happens if my home meets this criteria?**

If your home is eligible, your bill will be reduced to that of a property in the next Council Tax band down. For example, a Band D property will be charged a Band C rate. Even if your property is in Band A (the lowest band) you will still receive a reduction. It will be the same in cash terms as the reductions for homes in Band B, C or D. If you would like further details please contact Council Tax Services.

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