

## Revenue & Benefits

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**EASTLEIGH**  
BOROUGH COUNCIL

## Council Tax Discounts, Reductions & Exemptions

### Only Occupier over the age of 18

If you are the only person over the age of 18 living at the property you will be entitled to a 25% Single Persons Discount.

### Severely Mentally Impaired

To qualify for this discount, the person(s) must have a severe impairment of intelligence and social functioning (however caused) which appears to be permanent and the person(s) must be in receipt of any of the qualifying benefits. Further details can be provided on request. Please contact the Council Tax Team on 023 8068 8470 or email [revbens@eastleigh.gov.uk](mailto:revbens@eastleigh.gov.uk).

### Students - The discount falls into two categories:

#### A) Full time Students

The course MUST be full time and the student must be attending a prescribed educational establishment. The course must last for at least one academic or calendar year and last for at least 24 weeks each year. This must involve at least 21 hours per week of attendance, tuition, and study or work experience.

#### B) Students under 20 years of age and undertaking a qualifying Course of Education

A person can be disregarded if the following criteria are met in full:

- aged under 20
- not undertaking a full time course of education
- undertakes more than 12 hours of study per week
- the course is for more than 3 calendar months
- the course is not one of higher education
- the course is otherwise than a correspondence course

- the course is not undertaken as part of a person's employment (day release etc.)
- the course is normally carried out during 8.00am to 5.30pm
- the time criteria must consist of tuition, supervised study, exercise or project work.

### Apprentice

A person who is learning a trade, business, profession, office employment or vocation and undertaking an accredited training NVQ. This person must receive wages of less than £195 per week.

### Child Benefit payable

A person who has reached the age of 18 but for whom Child Benefit is still in payment (or would still be entitled to receive child benefit).

### Carer/Careworker Discount Disregard

Some carers and some people receiving care, may be entitled to a range of different reductions depending on their circumstances.

### Careworker's and Carers

The second category of carer primarily relates to non-professional carers and in particular looks to cover people who are looking after a relation. There is no reference made to actual earnings or payment as often there is none involved. However there is a reference to hours worked and this would need to be confirmed in writing by the person claiming the disregard.

For full details please contact the Council Tax Team on 023 8068 8470 or email [revbens@eastleigh.gov.uk](mailto:revbens@eastleigh.gov.uk). You will be given details of the qualifying criteria and how to apply.

Further information about carers can be obtained at [www.carersuk.org](http://www.carersuk.org)

## Other Categories of Disregarded Persons

- A person who is in prison, a patient that lives in hospital, a person whose sole/main residence is in a hostel or night shelter.

## Disabled Reduction

The Council Tax bill can be reduced if your home has certain features to meet the needs of a disabled resident. The qualifying criteria is:

A room which is mainly used by the disabled person other than a bathroom, kitchen or toilet (ie an extension or an extra room used for storing wheelchairs or dialysis equipment), an additional kitchen or bathroom for the use of the disabled person. A wheelchair is used indoors.

## Exempt Classes for Unoccupied Properties

**Class B:** An unoccupied property owned by a charity and last occupied for charitable purposes. (The exempt class applies to the property and a maximum exemption period of 6 months is applicable. After this period, full Council Tax will be due).

**Class D:** An unoccupied property where the liable person is in prison.

**Class E:** An unoccupied property where the liable person is a resident patient in an NHS hospital or a registered home.

**Class F:** An unoccupied property where the liable person is a personal representative of a deceased person, for up to 6 months after the Grant of Probate. After the expiry of this period, full Council Tax will be due.

**Class G:** An unoccupied property where occupation of the property is prohibited by law.

**Class H:** An unoccupied property held available for occupation by a minister of religion.

**Class I:** An unoccupied property where the liable person is in another place receiving care.

**Class J:** An unoccupied property where the liable person is in another place providing care.

**Class K:** An unoccupied property where the liable person is a student.

**Class L:** An unoccupied property where the mortgagee is in possession under the mortgage.

**Class Q:** A bankrupt has left the property empty.

**Class R:** An empty caravan pitch or boat mooring.

**Class T:** An unoccupied annex.

## Exempt Classes for Occupied Properties

**Class M:** The property is a hall of residence for students.

**Class N:** Only students and/or school leavers occupy the property. (If a school leaver becomes a student by November, the property will remain exempt).

**Class O:** The property is owned by the Secretary of State for Defence and held for the purposes of Armed Forces accommodation.

**Class P:** Property occupied by members of a visiting armed force.

**Class S:** The property is occupied solely by persons aged under 18 years of age.

**Class U:** Only persons who are severely mentally impaired occupy the property.

**Class V:** A property occupied by a diplomat.

**Class W:** An annex occupied by dependant relatives