

Council Tax Discounts & Exemptions (People & Property)

Type/Class	Description
Single Person Discount	<p>The full council tax charge for a property assumes there are at least 2 adults living in the property.</p> <p>If you live alone you may qualify for a 25% discount.</p>
Students and Student Burses Discount	<p>If you're a full time student or student nurse in Mid Devon you can apply for student discount or exemption. Each student in the house must register for council tax and apply for student exemption.</p>
Apprentices Discount	<p>Someone employed to learn a trade, business, profession or vocation may be entitled to a discount. They must be training to gain a qualification and they should earn less than £195 per week.</p>
People in Detention	<p>Someone detained in a prison, hospital or elsewhere (e.g. a police station) under a UK court order may be entitled to a discount. They should not be detained for non-payment of a fine or council tax.</p>
Carers Discount	<p>You may be eligible to a discount if someone lives at your address and provides care for more than 24 hours a week and is not your spouse, partner or child under 18.</p>
Child Benefit (Persons over the age of 18)	<p>If child benefit can be claimed for an 18 or 19 year old in a household, that person is not counted for council tax and you may be eligible to a discount.</p>
Patients in hospital or care home discount	<p>You can claim discount and in some cases an exemption to council tax if you are the sole occupant of a property and are now a permanent resident of a hospital, or a residential care home or nursing home.</p>
Disabled Band Reduction	<p>People with certain disabilities may be entitled to a reduction in council tax. Your income does not affect your claim and it does not matter which council tax band your property is in. We can reduce the council tax if a physically disabled person needs at least one of the following:</p> <ul style="list-style-type: none"> • An extra bathroom or kitchen • Extra space for a wheelchair if they need to use a wheelchair inside • A room that is used mainly to meet their needs

Severely Mentally Impaired Discount	Someone with a severe impairment of intelligence and social functioning that appears to be permanent. For council tax purposes they must also be in receipt of one of the benefits listed on the online application form. If a person with a severe mental impairment is the sole occupant (of a property that they own or have a tenancy agreement for), they can claim an exemption.
Class D Properties Undergoing or in of Structural Repairs	You may be able to claim a 50% discount for up to 12 months if your property is in need of or undergoing major structural repairs and it is not occupied.

Council Tax Exemptions

Class B	Owned and last used by a charity
Class E	Left empty by someone who has moved into a hospital, home or elsewhere to receive care
Class D	Left empty by someone who has gone into prison
Class K	Left empty by someone who has moved so they can care for someone else
Class F	Waiting for probate to be granted and for six months after probate has been granted
Class L	Repossessed
Class Q	The responsibility of a bankrupt's trustee
Class K	Left empty by a student whose term-time address is somewhere else
Class G	Empty because it is against the law to live there
Class T	Part of another property and may not be let separately
Class R	A pitch or mooring which is not occupied by a caravan or boat
Class C	If a property is unoccupied and substantially unfurnished exemption of a maximum of 3 months may be claimed
Class H	Unoccupied Dwelling held for a minister of religion
Class I	Person living with someone else in order to receive care
Class J	Property left empty by a person providing care
Class M	Halls of Residence
Class N	Property Occupied by Students
Class O	Armed Forces Accommodation

Class P	Members (and dependants) of visiting forces
Class S	Occupied by persons under the age of 18
Class U	Occupied by the Severely Metal Impaired
Class V	Main residence of a person with diplomatic privilege or immunity
Class W	Occupied by a dependant relative Note: Family discount is 50% (brought in and paid for by the Government)