

# Council tax exemptions and discounts

<https://www.argyll-bute.gov.uk/council-tax-and-benefits/council-tax/council-tax-exemptions-and-discounts>

Argyll and Bute Council

## Single person's discount

If you have received notification on a Single Person's Discount Review, [please follow these instructions](#).

Council Tax bills are issued on the assumption that two adults are living in the property. If only one adult lives in the property, the council tax can be reduced by 25%.

Discount	Apply online	Download application form (Microsoft Word)
Single persons over 18 years old 25% discount	<a href="#">Apply online for single person discount</a>	<a href="#">Download application form for single person discount</a>

If someone moves into your property, it may affect your Single Persons Discount - you need to let us know about any [changes to your circumstances](#) - please contact us using the details above to let us know about any changes.

## Status discounts (for people not counted when calculating council tax)

Certain residents can be disregarded when working out the number of adults who live in a property and will mean your bill may be reduced. Examples include students, care leavers up to the age of 26, student nurses, apprentices, long-term hospital patients and people who have a severe mental impairment.

Discount	Apply online	Download application form (Microsoft Word)
Student		<a href="#">Student discount - download application form</a>
Student nurse	<a href="#">Student nurse discount - apply online</a>	<a href="#">Student nurse discount - download application form</a>
Training and apprentices discount		<a href="#">Apprentice discount - download application form</a>
Careworker		<a href="#">Careworker - download application form</a>
Care leaver		<a href="#">Care leaver discount - download application form</a>
Discount for severe mental impairment	Not applicable	<a href="#">Severely mentally impaired - download application form</a>

## Discounts for persons with disabilities

The Council Tax on a property in which a disabled person lives and in which there are special features or facilities required to meet the disabled person's needs is charged at the next lower valuation band. Band A properties will receive a reduction of the same proportion of the bill.

<b>Discount</b>	<b>Apply online</b>	<b>Download application form (Microsoft Word)</b>
Disabled persons band reduction	Not applicable	<a href="#">Disabled persons band reduction- download application form</a>

## **Second home status and discounts for unoccupied homes**

As part of its response to the [Housing Emergency](#), Argyll and Bute Council will be charging double council tax (100% premium) on [Second Homes from 1 April 2024](#). If the Second Home Status is for a period on or after 1 April 2017 and before 1 April 2024 then no discount will be available. A 10% Discount will only be applied to properties for periods before this date.

After this date, you will still need to tell us the status of your second home using our forms to let us know if your property is occupied for more or less than 25 days per year. A second home is a property which is no one's sole or main residence, but which is furnished and lived in for 25 days or more during the previous 12 months. If your property was not lived in for at least 25 days in the last 12 months, then it must be classified as an [unoccupied property](#) rather than as a second home.

A 10% council tax only discount is available for unoccupied properties for a limited period. After a certain period, [double council tax](#) will apply.

<b>Discount</b>	<b>Apply online</b>	<b>Download application form (Microsoft Word)</b>
Second home status	<a href="#">Second home status - apply online</a>	<a href="#">Second home status - download application form</a>
Unoccupied property - 10% discount	<a href="#">Unoccupied property - apply online</a>	<a href="#">Unoccupied property - download application form</a>

Find out more about time periods for discounts and exemptions for empty homes, and additional charges, in our [long term empty homes section](#)

An unoccupied and unfurnished property which is not being actively marketed for sale or let will be eligible for 6 months exemption from council tax from the date last occupied (or from date first entered onto the council tax register for a new build property), followed by 10% discount for 6 months, followed by double the full charge after 12 months. If it is being actively marketed for sale or let, then the period of 10% discount is extended to 18 months before the double charge applies.

A 50% Discount is available for purpose built holiday homes incapable of habitation throughout the year and for job-related properties for an unlimited time period. It is also available for properties under repair for 6 months from date of purchase if these properties are not eligible for exemption as more than 12 months has elapsed since the property was last occupied. These discounts do not apply to water charges.

## **Water charges reduction scheme**

The Water Charges Reduction Scheme provides a reduction of up to 25% automatically to households in receipt of council tax reduction with 2 or more resident adults who are not already in receipt of status discounts.

## **Exemptions from council tax**

There are a number of circumstances where a property may be exempt from Council Tax if all

the relevant criteria are met. The criteria are explained on each application form.

Occupied properties may qualify to be exempt where:

- all the occupants are students or under the age of 18 or care leavers up to the age of 26
- the property is owned by a housing body and is used as trial accommodation for sheltered housing tenants
- all the occupants are severely mentally impaired

Unoccupied premises may qualify to be treated as exempt where the property:

- is undergoing major repair work or structural alteration (available for up to 12 months from the date the property was last occupied)
- is unfurnished (up to six months)
- is empty due to death of occupant
- is being held for use by a minister of religion
- was last occupied by persons disregarded for Council Tax purposes (see above)
- is repossessed or vested in trustee in bankruptcy
- is hard to let because it is part of a larger property
- was last used in connection with agriculture

<b>Exemption</b>	<b>Apply online</b>	<b>Download application form (Microsoft Word)</b>
Empty home (unoccupied and unfurnished - exemption for 6 months maximum)	<a href="#">Empty home - apply online</a>	<a href="#">Empty home - download application form</a>
Homes under repair (unoccupied dwelling undergoing major repair work - exemption for 12 months maximum)	<a href="#">Home under repair - apply online</a>	<a href="#">Home under repair - download application form</a>
New home (unoccupied and unfurnished - exemption for 6 months maximum)	<a href="#">New home - apply online</a>	<a href="#">New home - download application form</a>
Occupant(s) under 18 (all residents must be under 18 for exemption)	<a href="#">Under 18 - apply online</a>	<a href="#">Under 18 - download application form</a>
Home occupied by students (where sole occupant or all occupants are students)	<a href="#">Student exemption - apply online</a>	<a href="#">Student exemption - download application form</a>
Unoccupied home - students	<a href="#">Student (unoccupied) exemption - apply online</a>	<a href="#">Student (unoccupied) exemption - download application form</a>
Repossessed home (unoccupied and subject to repossession)	<a href="#">Repossessed home - apply online</a>	<a href="#">Repossessed home - download application form</a>
Agricultural home (unoccupied, last used for agriculture)	<a href="#">Agricultural home - apply online</a>	<a href="#">Agricultural home - download application form</a>
Home of person made bankrupt (unoccupied home)	<a href="#">Person made bankrupt - apply online</a>	<a href="#">Person made bankrupt - download application form</a>
Visiting forces (occupied or unoccupied)	<a href="#">Visiting forces - apply online</a>	<a href="#">Visiting forces - download application form</a>
Charitable bodies (unoccupied home last used for charitable purposes)	<a href="#">Charitable bodies - apply online</a>	<a href="#">Charitable bodies - download application form</a>
Home last occupied by someone now receiving or providing care	<a href="#">Receiving care / carer - apply online</a>	<a href="#">Receiving care / carer - download application form</a>
Estate of a deceased person (unoccupied home following the death of its single resident)	<a href="#">Estate of deceased person - apply online</a>	<a href="#">Estate of deceased person - download application form</a>

<b>Exemption</b>	<b>Apply online</b>	<b>Download application form (Microsoft Word)</b>
Home for occupation by minister (unoccupied home normally occupied by a minister of religion)	<a href="#">Minister's home - apply online</a>	<a href="#">Minister's home - download application form</a>
Property occupied by severely mentally impaired person	Not applicable	<a href="#">Severely mentally impaired - download application form</a>
Property occupied by a care leaver	Not applicable	<a href="#">Care leaver exemption - download application form</a>

## **Council tax enquiries**

- Phone us - **01546 605511**
- Email us - [ctax1@argyll-bute.gov.uk](mailto:ctax1@argyll-bute.gov.uk)
- Visit us - At your local [customer service point](#)

If you are in receipt of any discounts, exemptions or reliefs and your circumstances change, you must tell us right away. If you do not tell us, you could be fined up to £200.

The information you supply on these forms will be used for the purpose for which you have provided it, and appropriate measures are in place to protect your personal data. A full privacy notice, which provides information about your rights under current data protection legislation and details about what will happen to your personal data can be found here:

- [Privacy Notice - Council tax](#)

## **Council tax reviews for 2021/22**

Local authorities have a statutory responsibility to ensure that they collect all the Council Tax which is due and that any relief granted, such as a Discount or Exemption which are only awarded where there is valid entitlement.

For the current year the reviews that will be undertaken are as follows;

- Single Person's Discount Review

Letters with review forms will be issued to all customers in receipt of Single Person's Discount from Monday 29th November, and the review form needs to be completed and returned as soon as possible.