

Council Tax discount or exemption – persons in homes or hospitals

Guidance notes

An **unoccupied** property is exempt from the Council Tax if it was previously the sole or main residence of a person who is now a permanent resident in a hospital or residential home. For the whole period of his/her absence the person must have been a permanent patient / resident at either:

- a) A National Health Service hospital (including National Health Service Trust hospitals) or a military, air force or naval hospital or
- b) A residential care home, nursing home, mental nursing home or hostel in England and Wales and can be in receipt of care and treatment (or both) at that home; or
- c) In a residential care home, nursing home, private hospital or hostel in Scotland and be in receipt of care or treatment (or both at home)

If a former resident of a property now lives permanently in such a hospital or care home, and only one adult now lives there, a 25% discount will apply.

Note – to be considered for this application, the person must have moved permanently into the hospital or residential home, and not be expected to return to their former home.