

| For Office Use |  |
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| Our Ref:       |  |
| Date received  |  |

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(Local Government Finance Act 1992)  
Please complete in **BLOCK CAPITALS** and **BLACK INK**

## Council Tax Discount/Exemption Application - Persons in Detention

### When are discounts allowed?

A 25% discount is allowed if only one adult lives in a property. An exemption is allowed if the property has no residents because the taxpayer is a prisoner.

### Can discounts be allowed in other circumstances?

YES. Certain groups of people are not counted for the purpose of discounts, i.e. they are treated as if they were not resident in the property.

Therefore the bill for the property with the two adults where one adult is not counted will be the same as for a one-person household i.e. a 25% discount is allowed. Where an adult who is not counted lives alone the bill is discounted by 50%. If however there are three or more adults living in the property as their main home and only one is not counted, no discount is allowed.

### What groups of people are not counted?

People will not be counted if they are classed as Severely Mentally Impaired, Care Workers, Persons Providing Care, Persons In Detention, Members Of Religious Communities, Apprentices, Youth Training Trainees, Students, Student Nurses or School / College Leavers over 18 years old for whom Child Benefit is payable.

### If a person is in detention what are the conditions for not being counted?

A person is in detention and not counted for Council Tax purposes if:-

- a) he/she is detained in prison, hospital or any other place by the order of the court; or
- b) he/she is detained and awaiting deportation; or
- c) he/she is detained under the Mental Health Acts; or
- d) he/she is detained by the army, navy or airforce for a period exceeding 48 hours provided he/she is not held in custody under open arrest.

It should be noted that people who have been temporarily discharged are still treated as detained.

If, however, a person is detained for non-payment of the Council Tax or a fine they are not treated as detained.

**Section A - The Applicant**

|   |  |                                |  |
|---|--|--------------------------------|--|
| <b>Full Name of person detained</b>   |  |                                |  |
| <b>Home address</b>   |  |                                |  |
| <b>Date of birth</b>  |  |                                |  |
| <b>Name and address of place of detention</b>   |  |                                |  |
| <b>Prison service reference number</b>  |  | <b>Date taken into custody</b> |  |
| <b>Anticipated date of release</b>  |  | <b>Parole eligibility date</b> |  |
| <b>How many people aged 18 or over, including yourself and the person detained, live in the property as their <u>main</u> home?</b> |  |                                |  |

**Declaration**

I declare that the details stated in this application are true and accurate to the best of my knowledge and belief.

|                                   |  |             |  |
|-----------------------------------|--|-------------|--|
| <b>Signature of liable person</b> |  |             |  |
| <b>Name of liable person</b>      |  | <b>Date</b> |  |

**IMPORTANT: YOU MUST NOTIFY THE COUNCIL OF ANY CHANGES IN CIRCUMSTANCES WHICH MAY AFFECT YOUR APPLICATION FOR DISCOUNT. (E.G. IF THE PERSON CONCERNED IS RELEASED FROM DETENTION OR IF ANOTHER ADULT MOVES INTO YOUR PROPERTY).**