

**Welfare**

**R I G H T S**

B r i e f i n g N o t e

**Council Tax:  
Discounts, Exemptions,  
Reductions & Benefit.  
A Guide**

# CONTENTS

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	PAGE
INTRODUCTION TO COUNCIL TAX.....	1
HOW MUCH IS COUNCIL TAX .....	1
EXEMPTIONS .....	4
DISCOUNTS.....	9
REDUCED DISCOUNTS AND SECOND HOMES.....	14
DISABILITY REDUCTION.....	15
COUNCIL TAX BENEFIT .....	17
MAIN COUNCIL TAX BENEFIT .....	17
SECOND ADULT REBATE.....	25
DISCRETIONARY HOUSING PAYMENTS .....	31
APPEALS AND REVISIONS.....	32
LOCAL INFORMATION .....	35

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The information contained in this booklet is intended to make you aware of some of the complex issues concerning Council Tax exemptions, discounts and benefit. It is not a statement of the law on these issues

**WARNING:**

The information in this Simple Guide is as accurate as possible at the time of printing. However, it is only a guide, and therefore cannot be completely accurate in every respect and cover every possible situation.

We therefore always recommend that you seek advice as soon as possible from a competent person in cases of doubt.

This booklet is available in other languages. If you would like a translated copy please contact:

Welfare Rights Training/Information Officer, Tel: 0116 2787111.

The Social Services Department is constantly working to improve its services. If you would like to make a comment, suggestion or complaint, please contact:

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# Introduction to Council Tax

What is Council Tax?

Council Tax was introduced in April 1993 to replace the Community Charge or “Poll Tax”.

Council Tax is a means by which local councils raise revenue to help pay for services provided to the local community like refuse collection, parks etc. and includes amounts for County Council and Police authorities.

Council Tax applies to all domestic properties including houses, bungalows, flats, maisonettes, mobile homes or houseboats whether owned or rented. There is one bill per dwelling unless the building is exempt.

## How much is Council Tax?

The amount of Council Tax will depend on which valuation band a property is allocated to. The higher the valuation band the higher the Council Tax.

In England and Wales properties are valued as at 01/04/1991 and there are eight valuation bands A – H.

Valuation Band	Value of property at 01/04/1991
A	Up to £40,000
B	£40,001 - £52,000
C	£52,001 - £68,000
D	£68,001 - £88,000
E	£88,001 - £120,000
F	£120,001 – £160,000
G	£160,001 - £320,000
H	More than £320,000

The Government is proposing to introduce rebanding of all properties in England but they have recently stated it will not be in this parliament.

Because banding reflects the property value on 01/04/1991 improvements or extensions will not necessarily increase the banding of a property immediately but a re-evaluation and possible rebanding may occur if a property changes hands.

# Who has to pay Council Tax?

People who pay Council Tax are called “Liable Persons” and therefore have a liability to pay Council Tax.

The liable person will be the one with the **greatest legal interest** in the property who comes first on the following list:

Someone who is 18 and over AND:

- i) Resident owner (lives at the property and owns it)
- ii) Resident leaseholder (lives in the property and has a lease on it – this includes “assured tenants” under the 1988 Housing Act)
- iii) Resident tenant (lives in the property and is a statutory or secure tenant)
- iv) Resident licensee (lives in the property and is not a tenant but has permission to live there)
- v) Resident (lives in the property eg squatter)
- vi) Non-resident owner (unoccupied property)

## **Exceptions**

Exceptions to the above rules are that the owner or other landlord is liable for Council Tax on:

- i) A “house in multiple occupation”. This means a house that was originally or subsequently adapted for occupation by more than one household and the occupiers share some facilities.
- ii) Most Hostels and Care Homes
- iii) Second homes with domestic servants
- iv) Residences of Ministers of religion
- v) Accommodation occupied by asylum seekers under Section 95 of the Immigration and Asylum Act 1999
- vi) Unoccupied dwellings - unless property exempt see page 4

The residents in i) and ii) will invariably have the extra costs passed on to them through the rate at which the rent is set by the landlord.

## **Joint Liability**

There are two ways in which two or more people can be held “jointly or severally liable” for Council Tax.

- i) If the liable person has a partner living with them then the partner is jointly responsible – this applies to married and unmarried couples. From 05/12/05 same sex couples have been held jointly liable. Several liability also applies to married or unmarried polygamous/polyandrous relationships.
- ii) If there is more than one resident with the greatest or only legal interest in the property they are held jointly liable for the Council Tax.  
*Eg A brother and sister jointly own a home that they both occupy or three friends jointly rent their home, are jointly liable*

## Exceptions

The exceptions to these rules on joint liability are students and people who have a Severe Mental Impairment. Such a person is not jointly liable if there is another resident with the same legal interest who is neither a student nor severely mentally impaired.

## Do I have to pay all of the Council Tax?

There are a number of ways in which Council Tax bills can be reduced. We will look at the different schemes that can reduce Council Tax bills in the order that they are applied, ie:

- Exemptions – Where no Council Tax is payable
- Discounts – Where the Council Tax bill can be reduced due to circumstances of the residents
- Council Tax Benefit – Where the Council Tax bill can be reduced based on a means test of household income

# Exemptions

Council Tax can only be payable on a “chargeable dwelling”. There are certain categories of dwelling that are exempt from Council Tax. This guide will only cover the most commonly encountered exemptions. Council Tax is not payable on any day that a dwelling falls into an exempt category.

Exemptions apply to the following dwellings:

## **Vacant & Unoccupied Dwellings**

An “**unoccupied dwelling**” is a dwelling in which no one lives.

A “**vacant**” dwelling is one that is unoccupied and is not substantially furnished

“Substantially furnished” has no definition in law but generally means that the dwelling is insufficiently furnished to allow someone to live there.

An unoccupied dwelling is exempt from Council Tax for up to 12 months if:

- It is substantially unfurnished (vacant) and requires, or is undergoing, major repairs to make it habitable or is undergoing structural alterations
- It is substantially unfurnished (vacant) and it has recently received major repairs or structural alterations to make it habitable but has remained continuously vacant since completion for less than 6 months

*An additional period of exemption from Council Tax for up to six months for a vacant dwelling may apply from the date on which the repair works or structural alteration was substantially completed.*

An unoccupied dwelling is exempt from Council Tax for up to 6 months if:

- It is owned by a charitable body. The dwelling may be furnished or unfurnished. There are particular disregards in this situation and it is best to seek expert advice.
- It is a **vacant** (see above) dwelling or a caravan or houseboat that is unoccupied. This exemption applies to new or previously occupied dwellings.

## **An unoccupied dwelling is exempt indefinitely if:**

- The dwelling is unoccupied because the former resident is in prison or certain other types of detention (see **Discounts**) and the dwelling was previously their sole or main residence. For the purpose of exemption the person must be considered detained for the purposes of a Council Tax discount (see page 11)
- If it is held to be available for a minister of any religious denomination and from where they will perform the duties of their office.

- Occupation of the dwelling is prohibited by law. It is also exempt if it is unoccupied because legal action is underway which prohibits its occupation. Occupation of the dwelling **MUST** be prohibited, not just a local authority serving a repair notice and the residents have to move out temporarily. If the dwelling is actually occupied – eg by squatter, - the dwelling is **NOT** exempt.
  
- It was previously the sole or main residence of an owner, tenant or licensee:
  - Who would be disregarded for the purpose of Council Tax discount because they are a patient in hospital, a care home or certain hostels **AND**
  - Since they last occupied the dwelling has either been in that type of accommodation, in detention, or receiving or providing care elsewhere.

OR

- Who is now solely or mainly living elsewhere for the purpose of providing care for someone else.

OR

- Who is now solely or mainly living elsewhere **AND**
- Living elsewhere for the purpose of receiving care (but not in a hospital, care home or certain hostels) from someone else
  
- In the above cases the care provided must be provided for
  - Old age OR
  - Disablement OR
  - Illness OR
  - Past or present alcohol or drug dependence OR
  - Past or present mental illness or disorder

*During temporary stays in hospital people remain liable for the Council Tax at their home address. If someone's main address is a hospital then their previous home is exempt from Council Tax as long as it remains vacant.*

- It is a dwelling left unoccupied by a student owner. The dwelling is exempt if it was last occupied as the sole or main residence of its owner who is now a student and who:
  - Has been a student since they last occupied the dwelling OR
  - Has become a student within 6 weeks of leaving the dwelling

*For definition of student see discounts page 10*

- It is in the possession of a mortgage lender. An unoccupied dwelling is exempt if it is in the possession of a mortgage lender (bank, building society etc). For example if the lender has repossessed because of failure to keep up mortgage payments.
  
- It is held by a trustee in a bankruptcy. For further information seek advice.

- If it forms part of a single property that includes another dwelling AND cannot be let as a separate dwelling from that other dwelling without a breach of planning control. For example a “Granny Flat”

### **An unoccupied dwelling is exempt if:**

- Someone has died in it and it has been unoccupied since the former resident’s death and the only person liable for the Council Tax on the property would be the deceased’s personal representative, and no grant of probate or letters of administration has been made. This exemption ceases 6 months after a grant of probate or letters of administration has been made.

An unoccupied dwelling is exempt if the deceased was a licensee or tenant and an executor or administrator is now liable for the rent. This exemption lasts for up to 6 months after a grant of probate or letters of administration has been made. This is to prevent landlords pressing for the property to be cleared or for passing on the charge to the deceased relatives.

In all cases any short occupation of less than 6 weeks is ignored. This means the exemption is not ended if a relative of the deceased stops for a short period to sort out the deceased’s affairs.

*This exemption does not apply if the deceased left the dwelling to someone in their will. The beneficiary becomes the owner (for Council Tax purposes) from the date of death.*

### **Occupied Dwellings that are exempt**

- **Student Halls of Residence provided to accommodate predominantly students.**
  - for more advice about this please contact your student welfare service or a welfare rights advisor
- **Dwellings wholly occupied by students/school leavers/college leavers or “relevant persons”.**
  - A “Relevant Person” is:
    - *A student disregarded for discount purposes (see Discounts page 10)*
    - *A student’s spouse or dependant who is not a British citizen who is prevented by the terms of leave to remain in the UK from working and/or claiming benefits.*
    - *A school or college leaver who is disregarded for discount purposes (see Discounts page 10)*
  - Students of Nursing or Midwifery who are studying an academic course at university are classed as students.
  - If the dwelling has more than one resident they all need to meet the qualifying conditions for the exemption to apply.
  - A dwelling can still be exempt during vacations if the relevant person:
    - Holds a freehold, leasehold or licence to occupy, the whole or any part of the dwelling AND
    - Has previously used or intends to use the dwelling as term time accommodation

- **Armed Forces Accommodation**
  - for more advice about this please contact a welfare rights advisor
- **Visiting Forces Accommodation**
  - for more advice about this please contact a welfare rights advisor
- **An unoccupied pitch or mooring**
  - for more advice about this please contact a welfare rights advisor
- **Dwelling wholly occupied by people under 18**
  - A dwelling wholly occupied by a person or persons under the age of 18 is exempt from Council Tax.
- **Dwelling occupied by a “severely mentally impaired” person**
  - A dwelling is exempt if it is only occupied by a person (or persons) who have a “severe mental impairment” as defined for the purposes of Council Tax discounts (see discounts page 11)
  - A dwelling is also exempt if it is occupied by at least one severely mentally impaired person and one or more students or relevant persons for the purpose of student exemption (see discounts page 10 - 11)
- **People with Diplomatic Immunity**
  - for more advice about this please contact a welfare rights advisor
- **Dwelling occupied by a dependant relative**
  - This exemption applies to a dwelling that is one of two dwellings in a single property occupied by a dependant relative of a person living in another dwelling in the same property.
  - A relative is a dependant person if they are:
    - 65 or over and
    - severely mentally impaired OR
    - substantially or permanently disabled
    - A relative is someone related by marriage or association to a person who is a: spouse, parent, child, grandparent, grandchild, brother, sister, uncle, aunt, nephew, niece, great grandparent, great grandchild, great uncle, great aunt, great nephew, great niece, great-great grandparent, great-great grandchild, great-great uncle, great-great aunt, great-great nephew or great-great niece.

## Obtaining an Exemption

If the local authority has not granted an exemption you may write and set out the reasons why the dwelling should be exempt. Exemptions can be backdated to the date that the qualifying conditions were first met, the beginning of the scheme or when a particular exemption was first introduced whichever is later. There is no requirement to show “good cause” for the backdating.

## Notification of Exemption

If a local authority assumes that a dwelling is exempt it must write to the person who would otherwise be considered liable to inform them of the exemption.

**If you believe the dwelling is not exempt you must inform the local authority in writing within 21 days.**

## Discounts

The Council Tax is based on the assumption that at least two adults are living in the dwelling. The bill does not increase if there are more than two adults.

### Single Person Discount

The Council Tax bill should be reduced by 25% if there is only one person solely or mainly resident in the dwelling

### No one resident

The Council tax bill should be reduced by 50% if no one is solely or mainly resident in the dwelling.

A discount can be awarded in addition to any Disability Reduction (see page 16), transitional relief or Council Tax Benefit (see page 18). Any discount is applied AFTER granting a Disability Reduction but BEFORE calculating Council Tax Benefit.

## People ignored when considering a discount

Only adults solely or mainly resident in the dwelling count when calculating whether a discount applies. Anyone aged under 18 or solely or mainly resident elsewhere are ignored for Council Tax purposes.

## People disregarded when considering a discount

As well as those ignored for the purposes of a discount certain categories of people are disregarded.

If someone is disregarded for the purposes of Council Tax it does not automatically mean there will be a reduction in the Council Tax bill. A discount on a Council Tax only applies if there are fewer than two adults in the dwelling, not counting any who are disregarded.

Those disregarded for the purposes of Council Tax are:

- **People aged 19 for whom Child Benefit is payable**
  - A young person usually ceases to qualify for Child Benefit the week after turning 20 or on the first of the following dates after leaving school or college.
    - First Monday in January
    - First Monday after the Easter Holiday
    - First Monday in September

Whichever is sooner

- **Recent school or college leavers aged under 20**

- A young person aged under 20 who has left school, college or full time education on or after 1<sup>st</sup> May in any year after undertaking a qualifying course (no higher than A level) should be disregarded for the purposes of Council Tax during the period 1<sup>st</sup> May and 31<sup>st</sup> October in the same year.
- School and college leavers continue to be disregarded if they go on to some other form of higher education (see below)

- **Students.**

A person is classified as a student if they are:

- Under 20 and studying for more than three months and for at least 12 hours per week for any qualification up to A level or equivalent.
- Studying a university course lasting at least one academic year that involves at least 21 hours of supervised study per week.
- A foreign language assistant
- Nursing and Midwifery students on any under-graduate training or post-registration health visitor training.  
*Student nurses doing traditional hospital based training do not count as students*

- **Apprentices.**

An apprentice is someone:

- Employed for the purpose of learning a trade, business, profession, office, employment or vocation
- Undertaking training leading to an accredited qualification.
- Receiving a salary or allowance (or both) which in total are substantially less than the salary likely to be received after qualification AND no more than £195 per week gross (excluding overtime and bonuses).

- **National Traineeship Trainees are disregarded for Council Tax purposes if they:**

- Are under 25 AND
- Are receiving training in line with an individual training plan under the National Traineeship scheme

*This includes youth credit training schemes and a number of other training schemes. Trainees are usually aged 16-21 but the Council Tax definition extends to 25 years as some trainees may need extra time to complete the training or have started training late due to illness or disability.*

- **People in prison or other forms of detention. If the period of detention is for a short period and the dwelling is still considered the sole or main dwelling then the detained person is ignored for the purposes of Council Tax if they are:**
  - Detained in a prison, a hospital or any other place by a court
  - Detained under the deportation provisions of the Immigration Act 1971
  - Detained under part 2 of the Mental Health Act 1983
  - Detained, imprisoned or in custody for more than 48 hours under the Army Act 1955, Air Force Act 1955 or the Naval Discipline Act 1957

*In many cases people in prison or some other form of detention are considered no longer solely or mainly residing in a dwelling and should be ignored for the purposes of Council Tax. Dwellings left empty by those in detention should be classed as exempt (see previous section) from Council Tax.*

**NB. A person who is in custody before their first court appearance or who is detained for non payment of Council Tax or non payment of a fine is NOT treated as detained for the purposes of a discount.**

- **People who are Severely Mentally Impaired.**

Someone is considered “Severely Mentally Impaired” for the purposes of a Council Tax discount if they have a severe impairment of intelligence and social functioning, however caused, that appears to be permanent.

This includes people who suffer impairment due to learning disabilities, certain mental health problems, Alzheimer’s disease, a stroke or other form of dementia.

To qualify for a discount the person must have a certificate of confirmation from a GP or hospital consultant **and** be entitled to (or would be entitled to if it were not for their age) one of the following benefits:

- Short term or long term Incapacity Benefit OR
- Attendance Allowance OR
- Severe Disablement Allowance OR
- The highest or middle rate care component of Disability Living Allowance OR
- An increase in disablement pension or constant attendance OR
- The Disability Element of Working Tax Credit OR
- Unemployability Supplement
- Constant Attendance Allowance paid under the Industrial Injuries or War Pension schemes
- Unemployability Allowance payable under the Industrial Injuries or War Pension schemes OR
- Income Support which includes a Disability Premium because of an incapacity for work OR
- From October 2008 Income-Related and Contributory Employment & Support Allowance

- **Carers**

Carers are disregarded for the purposes of Council Tax if they are providing care and/or support to another person:

- On behalf of an official or charitable body. The carer must be
  - Providing care or support on behalf of a local authority, a government body or a charitable body AND
  - Be resident in premises provided by or on behalf of that organisation so that the best care can be provided AND
  - Engaged or employed for at least 24 hours per week AND
  - Paid no more than £36 per weekOR
- Carers introduced by a charitable body. The carer must be :
  - Employed to provide care or support by the person who needs care for at least 24 hours per week AND
  - Be earning not more than £36 per week AND
  - Have been introduced to that person by a charitable body AND
  - Be resident in the premises provided by, or on behalf of the person being cared for to enable the best care to be provided.OR
- Caring for someone in receipt of certain benefits. The carer must be:
  - Resident in the same dwelling as the person being cared for AND
  - Be providing care for at least 35 hours per week on average AND
  - Not the partner of the person being cared for, or if the person receiving care is under 18, not the parent AND
  - Be caring for someone entitled to:
    - Highest rate Care Component Disability Living Allowance OR
    - Higher rate Attendance Allowance
    - An increase in Constant Attendance Allowance under Industrial Injuries or War Pensions scheme OR
    - The highest of Constant Attendance Allowance payable on top of full rate Disablement Benefit paid for an industrial injury.

*A dwelling left empty by a carer is exempt, whether or not they meet the above criteria. Also a dwelling left empty by someone moving to receive care is exempt (see exemptions page 4)*

- **Hospital inpatients**

Short stays in hospital have no effect on Council Tax liability. However if someone is in hospital for such a period of time that they can no longer be considered solely or mainly resident in their home then they should be disregarded for the purposes of a Council Tax.

(A dwelling left empty by someone who is solely or mainly resident in hospital is exempt from Council Tax)

## ▪ **People in Care Homes and Hostels**

The owners of Care Homes and Hostels are liable for the Council Tax on them. A person solely or mainly resident in such accommodation is disregarded for the purposes of a Council tax discount if they are receiving care and/or treatment in the home or hostel.

If the resident has left their home empty it may be exempt from Council Tax (see exemptions page 4)

For the purposes of a discount care homes are:

- A care home within the meaning of the Care Standards Act 2000 providing accommodation and nursing or personal care to:
  - People who have been ill
  - People who have had a mental disorder
  - People with a disability or an infirmity
  - People dependent on alcohol or drugs
- A building, or part of, that provides residential accommodation under Section 21 of the National Assistance Act 1948

Hostels are defined as bail or probation hostels that provide

- Mainly communal residential accommodation AND
- Personal care for people who need it because of:
  - Old age
  - Disablement
  - Past or present drug or alcohol dependence
  - Past or present mental disorder

## ▪ **Members of Religious Communities**

- for more advice about this please contact a welfare rights advisor

## ▪ **Residents in Hostels and Night Shelters for homeless people**

A person is disregarded for the purposes of a Council Tax discount if they are living in a hostel for homeless people, for example one run by the Salvation Army. Most of the accommodation must be communal (not subdivided into self-contained units) and most agreements to occupy should be licences rather than agreements that constitute a tenancy. The disregard applies to staff as well as residents as long as the majority of accommodation is provided for people of no fixed abode under the conditions above.

## ▪ **A person with diplomatic, Commonwealth or consular privilege or immunity**

## ▪ **A foreign spouse or a dependant of a student**

- A student's spouse or dependant who is not a British citizen who is prevented by the terms of leave to remain in the UK from working and/or claiming benefits.

## ▪ **Members of international headquarters and defence organisations and their dependants**

- **Members of visiting forces**

## Obtaining a discount

Before calculating the Council Tax liability of any dwelling a local authority should take reasonable steps to ascertain whether any discount applies to it.

If the local authority has not applied a discount the liable person for Council Tax may write and request one. Any evidence to support the request should be submitted with it (eg certificate confirming severe mental impairment).

A discount should cover any previous period where the conditions were met. This backdating does not have to be justified by “good cause” and should be awarded as long as the criteria for a particular discount were met. This means that when requesting a Severe Mental Impairment discount the doctor should be asked to indicate the date when the qualifying condition first applied.

## Notification of discount

If a local authority grants a discount the person who is liable must be informed in writing, usually on the Council Tax bill.

**If you believe the discount is incorrect you must inform the local authority in writing within 21 days.**

**This obligation only applies before the end of the financial year following the financial year in respect of which the local authority’s assumption about the discount was made.**

## Reduced discounts and second homes

Local authorities have the power to reduce the discount granted on certain unoccupied dwellings, namely those in which no one has sole or main residence.

- for more advice about this please contact a welfare rights advisor

# Disability reduction

A disability reduction means that the basic amount of Council Tax can be reduced if:

- A disabled person lives in the dwelling AND
- The dwelling has certain features that are essential or of major importance to the disabled person because of their disability.

Disability reductions can apply to care homes as well as any other dwelling. Any fixtures designed to make the dwelling suitable for a physically disabled person should be:

- Ignored in the valuation of the dwelling if they increase the value for the purpose of banding in respect of Council Tax
- Taken into account if they reduce the value of the dwelling for the purpose of banding in respect of Council Tax

Conditions for a disability reduction

**i. The person with a disability.**

- a. The dwelling must be the sole or main residence of someone with a disability
- b. The person must be “substantially and permanently disabled”. This can mean disabled because of a learning disability or mental health problem as well as a physical disability.
- c. *Social Services register of disabled persons should be sufficient to satisfy the criteria of substantially and permanently disabled but not being on the register does not preclude being able to obtain a disability reduction*

NB: Only one Disability Reduction per dwelling can be applied

**ii. The dwelling**

The dwelling must have at least one of the following features and it must be essential or of a major importance to the well being of a disabled person because of their disability:

- a. A room, but not a bathroom, kitchen or a lavatory, which is predominantly used (whether providing therapy or otherwise) by the person with a disability  
OR
- b. An additional bathroom, shower room or kitchen within the dwelling which is necessary for meeting the needs of the person with a disability OR
- c. Sufficient floor space to permit the use of a wheelchair

## Obtaining a disability reduction

A Disability Reduction must be applied for by the person liable for Council Tax. However, the disabled person can be anyone in the household.

To obtain a disability reduction the liable person(s) or someone acting on their behalf must make a written application. Many local authorities have standard application forms specifically for disability reductions. The disability reduction **must** be applied for each financial year.

It is possible to backdate a disability reduction. A separate application indicating the financial year in question can be made back to the date that the qualifying conditions were first met. A separate application is required for each financial year.

## How a disability reduction is made

When a disability reduction is awarded the liable person's Council Tax bill is reduced to that of a dwelling in the valuation band immediately below the band the dwelling is allocated (for example a dwelling in Band D will have the bill reduced to that of a dwelling in Band C on award of a disability reduction). The actual banding of the dwelling is not altered.

A dwelling in Band A on award of a disability reduction will have the Council Tax bill reduced by one-ninth of Band D.

Discounts and Council Tax Benefit are calculated **AFTER** the award of a disability reduction is applied.

If the disability reduction no longer applies (eg if the person with a disability moves out or dies) the person or persons liable for Council Tax **MUST** inform the local authority.

# Council Tax Benefit

Council Tax Benefit is a means-tested benefit paid to people on low incomes to help pay their Council Tax. It is paid by the local authority. There are two types of Council Tax Benefit:

- I. Main Council Tax Benefit - based on Council Tax liability and the claimant's (and their partner and any dependants) resources
- II. Second Adult Rebate (also known as Alternative Maximum Council Tax benefit) – based on the circumstances of certain other adults (“second adults”) living with the claimant.

If the claimant is eligible for both they are paid whichever is the higher.

## Main Council Tax Benefit

### Who is entitled to Council Tax Benefit?

You are entitled to *Main Council Tax Benefit* if:

- You are liable for Council Tax in respect of your home where you live *and*
- You are aged 18 or over *and*
- Your income is low enough *and*
- Your savings and capital are less than £16,000 – (**Unless** you are in receipt of the Guarantee Credit element of Pension Credit when no capital limit applies) *and*
- You satisfy the residence and presence conditions and are not subject to immigration control *and*
- You are not a full time student (exceptions to this rule apply, see page 19)

Owners not resident in a dwelling, or those whose other main residence is elsewhere (eg second home owners), are not eligible for Council Tax Benefit.

### Temporary absence from home

If you are temporarily away from your home and intend to return, have not rented it out Council Tax Benefit can continue to be paid for 13 weeks regardless of the reason you are away.

You can get Council Tax benefit for up to **52 weeks** for your normal home if you are likely to be away for no longer than this and you are:

- A remand prisoner held in custody pending trial or sentence
- You are required to live in a bail hostel or an address away from your normal home as a condition of bail
- You are a hospital inpatient
- You, your partner or a dependant child are undergoing medical treatment or medically-approved convalescence in the UK or abroad
- You are providing or receiving “medically approved” care in the UK or abroad.
- You are caring for a child whose parent or guardian is away from home receiving medically approved care or treatment in the UK or abroad.

- You are undertaking a training course in the UK or abroad which is provided or approved by, or on behalf of, a government department, or the Secretary of State.
- You are a student who is entitled to Council Tax Benefit or Housing Benefit
- You are in a care home for short term respite care
- You are away from home because of a fear of violence.

If you are not living at home because you are in prison, a care home or hospital the property may be exempt from Council Tax (see exemptions page 4)

## **Students**

Most students are not liable for Council Tax so they generally do not have to claim Council Tax Benefit. Most full-time students are not eligible for Council Tax Benefit but **can** claim Second Adult Rebate if they fulfil the conditions of entitlement. Part-time students can claim Council Tax Benefit and Second Adult Rebate.

A full-time student is entitled to main Council Tax Benefit if they are:

- Over 60 OR
- Receiving Income Support or Income Based Job Seekers Allowance, Income-Related Employment & Support Allowance OR
- Entitled to:
  - Disability Premium (or would be if not disqualified from Incapacity Benefit) OR
  - One of the Pensioner Premiums OR
  - Severe Disability Premium OR
- A lone parent OR
- Have been incapable of work for more than 196 days OR
- Have a partner who is a full time student and one of them is treated as being responsible for a child or young person OR
- Single but fostering a child or young person formally placed with them by a local authority or voluntary agency OR
- Aged under 19 and not in higher education OR
- A deaf student satisfying the conditions for mandatory or discretionary addition to their grant because of their deafness OR
- Waiting to return to their course after an approved break in their studies because of illness or caring responsibilities OR
- A work trainee on a training allowance.

### **Main Council Tax Benefit can also be claimed by:**

- The non-student partner of a full-time student
- Employment trainees in receipt of a training allowance
- People on training courses that do not take place in an educational establishment (eg student nurses following hospital-based training)

# Calculating Main Council Tax Benefit

Council Tax Benefit is calculated by:

1. Calculating maximum Council Tax Benefit.
2. Calculating applicable amount
3. Calculating income
4. Comparing income with applicable amount
5. If income is the same or less than the applicable amount full Council Tax Benefit is awarded (subject to any non-dependant deductions)
6. If income is greater than applicable amount a taper is applied to the excess.

**Those in receipt of Income Support/Income Based Job Seekers Allowance, Income-Related ESA or Guarantee Element of Pension Credit will receive full Council Tax Benefit (subject to any non-dependant deductions)**

## 1. Calculating Maximum Council Tax Benefit

Maximum Council Tax Benefit is the net weekly liability for Council Tax after any reductions, discounts, transitional relief or non-dependant deductions (see page 24) have been applied.

The net weekly liability for Council Tax is calculated by dividing the annual Council Tax liability by the number of days in the financial year and multiplying by 7.

Eg.

*The annual liability for a dwelling is £805  
Divide by 365 =£2.205479  
Multiply by 7= £15.438356*

The net weekly liability for Council Tax is £15.44

## 2. Calculating applicable amount.

An applicable amount is an amount that the law says someone needs to live on depending on their circumstances. Applicable amounts are made up of personal allowances (based on age, whether they have a partner or dependants) and premiums for people with disabilities or caring responsibilities.

## 3. Calculating income

If a claimant is one of a couple then both partners' income and capital are taken into account.

**Capital – Claimant aged under 60.** There is a capital limit for claimants of Council Tax Benefit of between £6,000 and £16,000. This means that any savings below £6000 are ignored for Council Tax purposes. Any savings between £6,000 (£10,000 if claimant lives in a care home) and £16,000 are treated as “tariff income” where the claimant is treated as having £1.00 per week income for every £250 or part of £250 above £6,000. Any savings above £16,000 mean that the claimant is not entitled to Council Tax Benefit.

**For claimants aged 60 or over who are in receipt of the Guarantee Credit of Pension Credit** there is no upper capital limit, the lower limit is £6,000 (£10,000 if in a care home). Any capital over £6000 means the claimant is treated as having tariff income of £1.00 for every £500 or part of £500 above £6,000.

**If the claimant is not in receipt of Guarantee Credit** the lower capital limit is £6,000 (£10,000 if in a care home) and the upper limit is £16,000. Any savings above £16,000 mean that there is no entitlement to Main Council Tax Benefit. Any savings between £6,000 and £16,000 are subject to tariff income and £1.00 is deducted for every £500 or part of £500 between £6,000 and £16,000..

**Income Support/Income Based Job Seekers Allowance, Pension Credit (Guarantee Element)** – If the claimant is in receipt of any of these benefits then all income is ignored and therefore full Council Tax Benefit will be paid but a claim for Council Tax benefit must be made.

If you do not get IS/JSA PC (Guarantee Element) all income counts less any disregards.

All income is calculated as net (after deductions for Income Tax and NI contributions) earnings are taken into account subject to the following disregards.

- £25.00 for lone parents not receiving IS/Income Based JSA
- £20.00 if:
  - claimant qualifies for a Disability or Carers Premium
  - Claimant is an auxiliary coastguard, part-time fire fighter, part-time member of a lifeboat crew or a member of the Territorial Army
  - Claimant is one of a couple one of whom is under 60, either of whom is in employment and they would qualify for a Disability Premium but for the fact that their partner qualifies for the higher pensioner premium.
  - Claimant qualifies for the higher pensioner premium and immediately before reaching 60 they were entitled to the £20 disregard because of qualifying for a disability premium
  - The claimant is entitled to the ESA Support or Work-Related Activity Component
- £10 if the claimant is one of a couple
- £5.00 if the claimant does not qualify for any other disregard.

There is an additional disregard of £16.05 if:

- Claimant or their partner receives the 30 Hour Element of Working Tax Credit
- Claimant or their partner is aged 24 or over and works 30 hours or more a week on average
  - Claimant or their partner work 16 hours a week or more on average and the Council Tax Benefit applicable amount includes a Family, Disability, Higher Pensioner Premium, or the ESA Support or Work-Related Activity Component

- Claimant is a lone parent and works 16 hours or more a week on average
- Claimant or partner qualifies for a 50+ Element of Working Tax Credit

### **Childcare costs**

An allowance of up to £175.00 for one child or up to £300.00 per week for two or more children will be deducted from the income figure if:

- The claimant is a lone parent working 16 hours a week or more
- The claimant is a member of a couple, both of whom work 16 hours a week or more or one works 16 hours a week or more and the other is incapacitated, in hospital or in prison.

*Childcare allowances only apply to children under 15 (16 if disabled) who are being cared for by a registered childminder or certain other care providers.*

### **Benefits**

Benefits and Tax Credits are generally counted as income unless they are disregarded. Child Tax Credit and Child Benefit are counted as income unless the claimant is 60 or over then these benefits are ignored.

Benefits that are totally disregarded:

- Attendance Allowance
- Disability Living Allowance
- Guardians Allowance
- Mobility Supplement under War Pension Scheme
- An extra-statutory payment to compensate for non-payment of IS, Income Based JSA, AA and DLA, ESA
- Social Fund payments
- Certain War Widows pensions
- Any increase for adult or child dependants who are not members of the claimants family if the claimant is receiving Incapacity Benefit, Maternity Allowance, SDA, Widowed Mother's Allowance, Widowed Parent's Allowance, State Pension, Industrial Injuries Benefit, Carers Allowance or a Service Pension.
- Income Support , Income-Based Job Seekers Allowance and Income-Related ESA.
- Any payment in consequence of a reduction in liability for Council Tax.

Benefits that have £15.00 ignored

- Widowed Mother's Allowance
- Widowed Parent's Allowance

Benefits that have £10 ignored

- War Disablement Pension
- War Widow's Pension
- War Widower's Pension
- Surviving Civil Partners Pension
- Widow's or widower's or surviving Civil Partner's pension paid to a spouse of a member of UK armed forces who was disabled or died as a result of service in the armed forces.
- An extra-statutory payment made instead of the above pensions.
- Similar payments made by another country
- A pension from Germany or Austria paid to the victims of Nazi persecution.

### ***The maximum that can be disregarded is £20***

Local Authorities have the discretion to increase the £10 disregard on War Disablement, War Widows' or Widowers' pensions and the pension payable to widows or widowers of members of the armed forces when assessing income for Council Tax Benefit. It is important to check what the policy of the local authority is when making a claim for Council Tax Benefit. All local authorities in Leicestershire disregard the full amounts of these benefits at present.

### **Other Income**

Most other income is taken into account in full, but some other income is disregarded or partially disregarded. ie:

- **Maintenance:** £15 of maintenance is disregarded for single parents or couples with children. ***From 27/10/2008 child maintenance payments will be fully disregarded for Council Tax Benefit***
- **Adoption Allowance Residence Order Allowance, Special Guardianship Allowance:** Taken into account up to the amount of the child's personal allowance and any amount above that level is ignored
- **Fostering Allowance:**
  - If the child is boarded out by the local authority or a voluntary organisation under specific legal provisions the child does not count as a member of the claimants' family so no benefit is paid for the child but the fostering allowance is wholly disregarded.
  - Money from private fostering agreements is treated as maintenance.
- **Voluntary, charitable and personal injury payments from trust funds:** These payments are disregarded.
- **Income from tenants without board:** £4 is disregarded (plus another £15.45 if the charge includes heating costs) if the claimant is under 60, £20 is disregarded if the claimant is 60 or over, the balance counts as income.
- **Boarders:** £20 is disregarded plus half of any balance remaining is treated as income.

### **4. Compare Income with Applicable Amount**

If income is the same as, or less than the applicable amount full Council Tax Benefit is paid. If Income is greater than the applicable amount some Council Tax Benefit may be payable.

### **5. Apply tapers.**

If income is greater than the applicable amount then a taper of 20% applies to any excess income. This 20% figure is then deducted from any Council Tax payable.

eg. Mr Smith's Council Tax liability is £15.00 per week. His income exceeds his applicable amount by £10.00.

Maximum Council Tax Benefit	£15.00
Excess Income	£10.00
20% of excess income	£2.00
Council Tax Benefit entitlement	£13.00

Council Tax Benefit payable to Mr Smith is £13.00; he has to pay £2.00 per week towards his Council Tax bill

## Non-Dependant Deductions

If other people live with you who are not part of your family for benefit purposes (for example elderly parents or adult children) and who are not liable for Council Tax these are known as Non-Dependants. If you have non-dependants living with you a set deduction is made from any Council Tax Benefit paid depending on their income as it is reasonable to expect these non-dependants to contribute towards the Council Tax. The deductions are made whether or not any contribution toward Council Tax is made.

### Who does not count as a non-dependant?

- A member of the claimant's family for benefit purposes (eg partner, dependant children). This includes partners and dependant children from polygamous marriages.
- A child or young person living with the claimant who is not a member of the claimant's household (eg a foster child).
- Someone employed by a charitable or voluntary organisation as a resident carer for the claimant or their partner and they are paid for caring. This can also apply if a public body pays for the care on the claimant's behalf.
- Someone who is jointly liable to pay Council Tax with the claimant in respect of the property\*.
- Someone who is liable to pay rent on a commercial basis to the claimant or their partner. Although no non dependant deduction can be made for such tenants, the rent they pay is classed as income (less any disregard)\*.

*\*If the agreement to pay Council Tax is not a commercial agreement or has been contrived to take advantage of Council Tax Benefit then the person living with the claimant can be treated as a non-dependant.having*

### When no Non-Dependant Deduction is made:

No non-dependant deduction will be made from Council Tax Benefit if the claimant or their partner is:

- Registered as blind or having regained their sight been registered as blind in the previous 28 weeks OR
- Receiving
  - Any rate Care Component of DLA
  - Attendance Allowance at either rate

### No non-dependant deduction is made for any non-dependant who:

- Is in receipt of Income Support or Income Based Job Seekers Allowance, Income-Related ESA
- Is a person who is disregarded for the purposes of Council Tax:
  - A young person under 19 for whom Child Benefit is payable
  - Students
  - Recent school and college leavers aged under 20
  - Student nurses
  - Foreign language assistants
  - Apprentices
  - People who have a "Severe Mental Impairment"
  - Certain Carers
  - Members of visiting armed forces, members of international HQ and defence organisations and their dependants
  - Foreign spouses or dependants of students.

## How much are non-dependant deductions?

A deduction is made from Council Tax Benefit for every non-dependant (except couples see below) living in the claimant's household. The amount is dependent on the gross weekly income of the non dependant.

The non-dependant has to be 18 or over and in full-time paid work

<i>gross income (£)</i>	<i>Deduction</i>
0 - £115.99	<b>£2.30</b>
£116 - £171.99	<b>£2.30</b>
£172 - £222.99	<b>£4.60</b>
£223 – £295.99	<b>£4.60</b>
£296 - £368.99	<b>£5.80</b>
£369 +	<b>£6.95</b>

**For up to date information on the income bands see “Guide to Benefit Rates” available online or at Social Care Services**

All others aged 18 or over for whom a deduction is made **£2.30**

*Gross income includes earned and unearned income. DLA and AA are ignored.*

**The above deductions only apply to non dependants in full time paid work (16 hours a week or more). This means that:**

- A non-dependant who is not in full time paid work does not attract the higher rate of deductions even if their income exceeds £172.00.
- If someone receives Income Support Income Based JSA or Income-RelatedESA for more than three days in a benefit week they do not count as in full time paid work for that week and no deduction is made

### Couples and Non-Dependant Deductions

Only one deduction is made for a couple (or members of a polygamous marriage). The deduction is the highest that would have been made if they were treated as individuals. For the purposes of calculating which income band applies the combined income counts even if only one member is in full-time paid work.

# Second Adult Rebate

Alternative Maximum Council Tax Benefit or Second Adult Rebate is designed to help people if certain other residents (second adults) live in a property and do not share liability for Council Tax with, and do not pay rent to, the claimant.

To qualify for Second Adult Rebate the claimant:

- Must be liable for Council Tax in respect of the home where they are resident
- Must be the only person liable for Council Tax (see below for exceptions to this rule)
- Must not have anyone paying rent to live with them (with certain exceptions)
- Must have one or more “second adults” living with them who are on a low income.
- Must pass the residence and presence conditions

The whole of the claimant’s income and capital are ignored when calculating Second Adult Rebate. Students can claim Second Adult Rebate.

Second Adult Rebate can be claimed instead of but not as well as main Council Tax Benefit. Whenever a claim for Council Tax Benefit is made the local authority must make an assessment for both types of benefit and award whichever is the greater.

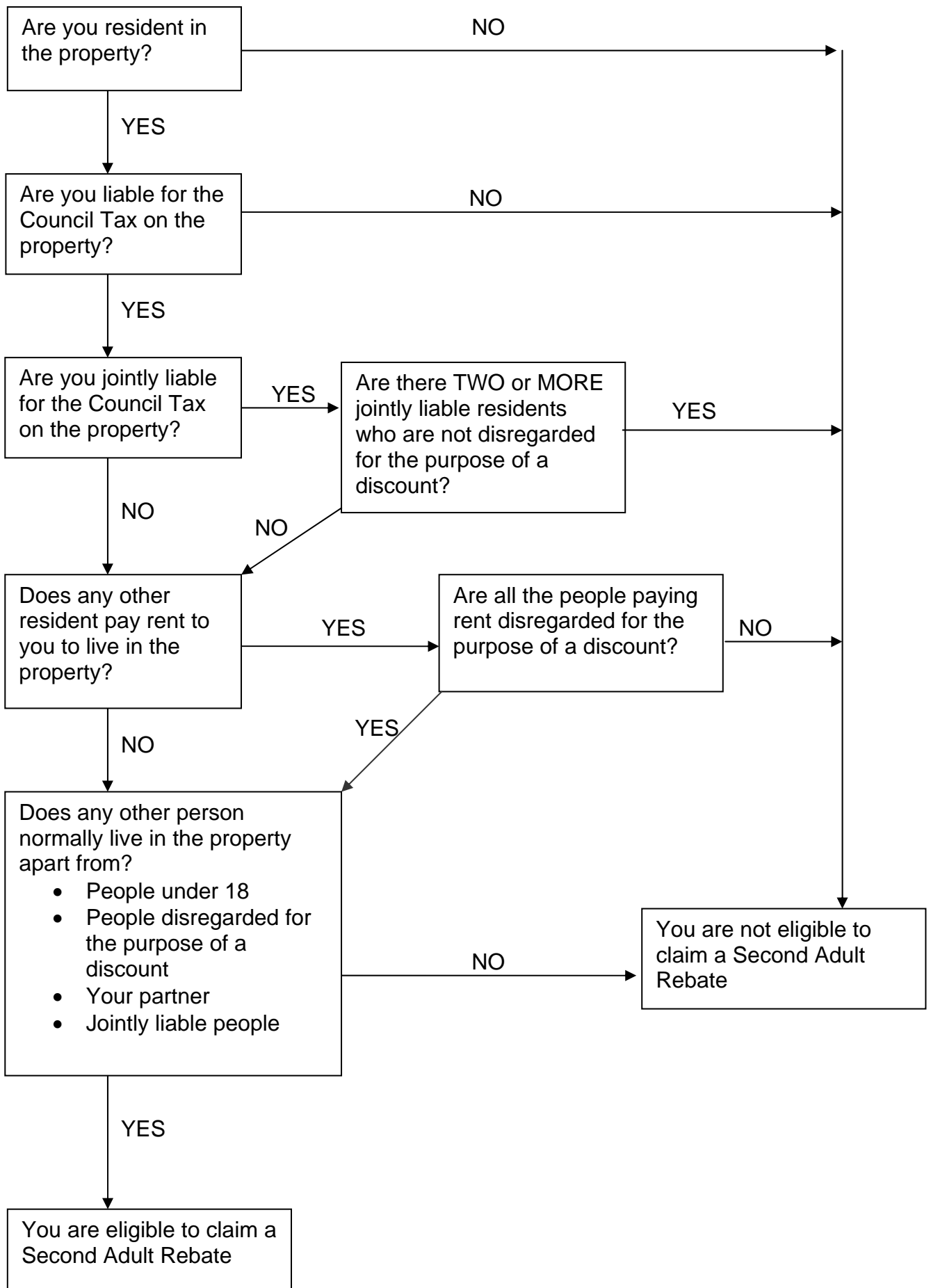
## Who Counts as a Second Adult?

A “Second Adult” is someone who is resident with you. Generally residents classified as Second Adults are mainly the same as those treated as “Non-Dependants” for the purposes of main Council Tax Benefit.

Someone residing with you does not count as a Second Adult if:

- They are aged under 18
- They have a status discount – ie they are disregarded for Council Tax purposes (see Discounts page 9)
- They are the claimant’s partner and have a joint liability for Council Tax.
- They are jointly liable to pay Council Tax on the dwelling.
- They are residing with the claimant and:
  - The claimant is living with at least one other person and all of them are liable for Council Tax (eg joint owners or tenants) AND
  - At least two of those who are jointly liable do not have a status discount.

Second Adult Rebate cannot be claimed for someone who pays rent. Any person who pays rent is therefore ignored for the purposes of Second Adult Rebate. It is possible to state the case that as someone is paying rent and therefore ignored this does not preclude someone from receiving Second Adult Rebate.



## Calculating Second Adult Rebate

The amount of Second Adult Rebate is a percentage of the gross Council Tax liability minus any deductions for disability based on the gross income of the second adult.

<i>Gross Weekly Income Second Adult</i>	<i>Second adult Rebate</i>
In receipt of Income Support/Income based JSA /Pension Credit	25 per cent
up to £169	15 per cent
£169 - £219.99	7.5 per cent
£220 or more	Nil

The maximum Second Adult Rebate is 25% of Council Tax liability even when a 50% discount or an exemption would have applied were it not for the presence of two or more second adults in the dwelling.

- Second Adult Rebate is calculated on gross Council Tax liability after any Disability Reduction has been applied.
- When calculating the Council Tax liability that Second Adult Rebate applies to any Discount MUST be added back on to the amount of Council Tax payable. The calculation is then applied. The Discount is still received, it is only added back on for the purposes of calculating Second Adult Rebate.

To obtain a Second Adult Rebate the local authority must have the gross income details of the second adult(s) living with the claimants. Where there is more than one second adult the combined income is used.

### **Gross income includes:**

- Earnings
- Non-earned income including DWP benefits
- Actual income from capital (the capital itself is ignored so tariff income does not apply). There is no capital limit for Second Adult Rebate.

### **Income that is ignored**

- Any income of a second adult receiving Income Support/Income-Based JSA/Income-Related ESA/Pension Credit
- Attendance Allowance
- Disability Living Allowance
- Certain charitable payments including the Independent Living Fund.
- The income of any person with a status Discount, except where that person has a partner ( in this case gross income for both partners is classed as income, less any disregarded income.)

One of the major problems with claiming Second Adult Rebate is getting income details from any second adult(s) as they may not wish to disclose their income to the claimant. The second adult can give their income details directly to the local authority.

Jointly Liable Claimants. As Second Adult Rebate is calculated on prediscounted liability any jointly liable person (unless they are a jointly liable person only jointly liable with a partner) must make a separate claim for Second Adult Rebate and if awarded the rebate will be shared equally amongst all jointly liable residents.

## How to claim Council Tax Benefit

Any claim for Council Tax Benefit should be made as soon as possible. The local authority treats the date of claim as the date they receive a properly completed claim form not the date on which it was posted.

All claims for Council Tax Benefit must be made in writing on a properly completed claim form. All information and documentary evidence required must be provided. A claim can be made in other written form (a letter) but all information and evidence must be sufficient for the authority to make a decision. The local authority may send a claim form, which must be completed and returned if a claim has been made by letter.

Claim forms are available from the appropriate local authority or

- If claiming Income Support, Income Based JSA or ESA HBCTB1 form will be included in the claim pack or if making a claim by telephone can be forwarded at the time of claim
- If claiming Pension Credit HBCTB1(PC) (a much shorter claim form) will be included in the claim pack. Those who claim Pension Credit by telephone from October 2008 will be able to make a claim for Housing Benefit and Council Tax Benefit at the same time. The Pension Service will forward the claimants details to the relevant local authority without having to fill in a form.

In the cases above the DWP will forward the claim forms to the appropriate local authority within two working days or as soon as reasonably possible after that.

The local authority may ask that their own claim form be completed. This should be done as soon as possible.

The local authority may return a claim form if it has not been completed properly. They may also request more information or evidence to enable them to calculate any benefit. If the claim form or evidence is returned within four weeks the claim will be treated as though received on the original claim date. This four week period can be extended at the discretion of the local authority.

Wherever possible the claim should be accompanied by all of the information and evidence needed to make a decision (eg payslips, bank account details). If all of the information or evidence cannot be supplied the claim form should still be sent in and as long as the missing information/evidence is provided within four weeks the claim should be treated as received on the original claim date

The date that a claim is received affects the date that benefit can be paid from.

If the claimant is 60 or over and the claim has been automatically backdated for up to 12 months, entitlement starts:

- From the Monday on which the claimant became liable for Council Tax (eg moved into a new home) in the first week that the claim is applicable.
- In all other cases from the Monday following the first date in respect of the claim

For all other claimants the entitlement begins:

- If the claimant has only just become liable for Council Tax (eg moved into a new home) and the claim is in the same week as the liability begins, from the Monday of that week
- In all other cases from the Monday following the week of the claim

## **Backdating**

A claim for Council Tax Benefit can be backdated:

- If the claimant is 60 or over and neither they nor their partner is on Income Support or Income Based JSA backdating is up to 12 months as long as the qualifying conditions were met. However this is being reviewed and it is proposed that CTB will only be eligible for 3 months backdating from October 2008
- In all other cases for up to 52 weeks if
  - Claimant qualified for Council Tax Benefit for the whole period
  - Claimant had continuous good cause for not claiming earlier

Again this is being reviewed and backdating will only be allowed for up to 3 months if the current proposals are made law.

Any backdated Council Tax Benefit is calculated on the claimant's circumstances during the backdating period.

The claimant must ask for the claim to be backdated. Any backdating is from the date of the request for backdating not from the date of claim.

If the award of Council Tax Benefit is dependent on the award of a qualifying benefit (eg DLA or Carers Allowance) a claim for Council Tax Benefit should be made and then ask the local authority to wait until the decision on the qualifying benefit is made before they make their decision.

If the local authority refuses to delay their decision when a qualifying benefit is awarded a fresh claim for Council Tax benefit should be made with a request to back date the claim to the date that the original claim for Council Tax Benefit was made. Waiting for a decision on another benefit should be considered continuous good cause.

## **Notice of the Decision**

If a claim for Council Tax Benefit has been made the claimant must be informed within 14 days (or as soon as reasonably practical) of any decision made in regard to the claim.

## **How Council Tax Benefit is paid.**

There is no lower limit on the amount of Council Tax Benefit that can be paid. Payment is usually made by reducing the Council Tax bill. If the bill cannot be reduced (eg the Council Tax has already been paid) the local authority can make a payment to the claimant.

## **Extended Payments**

Someone who has been unemployed for at least 26 weeks and is no longer entitled to Income Support/Income Based JSA/Incapacity Benefit/ESA because they start work or have increased earnings (because of working extra hours for example) can claim extended Council Tax Benefit for a further 4 weeks. This means that the Council Tax Benefit will continue to be paid at the same rate for 4 weeks as long as the work or increase in hours/earnings is expected to last for at least 5 weeks.

## **Overpayments**

If an overpayment of Council Tax Benefit is made the local authority is empowered to recover the overpayment except if:

- It was caused by official error AND
- The claimant did not cause the official error AND
- The claimant could not reasonably have been expected to be aware that it was an overpayment at the time of payment or the receipt of any notification relating to the payment

## **Changes of circumstances**

It is the claimant's responsibility to inform the local authority of any change of circumstances that might affect the amount of Council Tax Benefit payable. The local authority should be informed as soon as possible in writing. If the local authority is not informed it may lead to a recoverable overpayment and if it is considered the claimant has deliberately acted falsely or dishonestly they may be liable to criminal proceedings.

## **Suspension of Council Tax Benefit**

A local authority may suspend Council Tax Benefit wholly or in part where:

- An appeal by the local authority is pending
- A question has arisen concerning the claimant's entitlement
- It appears the original decision should be superseded or revised
- The claimant is no longer living at the last notified address
- A recoverable overpayment may have occurred.
- The claimant has not provided information needed to make a decision on the claim.  
If this is the case the claimant should
  - Supply the requested information within one month or within the period the local authority sets **OR** Satisfy the local authority that it is not possible to supply the evidence required

# Discretionary Housing Payments

Discretionary Housing Payments are extra payments that can be paid by the local authority to help meet Council Tax liability if:

- The claimant is entitled to Council Tax Benefit AND
- The claimant requires some financial help in addition to Council Tax benefit to pay their Council Tax.

Any payment is at the discretion of the local authority, the local authority also decides how much and for how long Discretionary Housing Payments will be paid and if the payments will be backdated.

Discretionary Housing Payments cannot be made if the need for financial assistance arises as a consequence of:

- Ineligible service charges under a Housing Benefit claim
- Water and Sewerage charges
- Council Tax liability if the claimant is entitled to Housing Benefit but not Council Tax Benefit
- Liabilities that can be met by Housing Benefit if the claimant is entitled to Council Tax Benefit but not Housing Benefit
- Council Tax liability if the claimant is only entitled to Second Adult Rebate and is not or would not have been entitled to Council Tax Benefit if they had not received Second Adult Rebate.
- Rent payments being increased to cover arrears of rent, service charges or other unpaid charges
- A reduced benefit direction penalty because the claimant failed to co-operate with the Child Support Agency
- The claimants' benefit being reduced because they refused to attend a Work Focused Interview
- The claimants' JSA being stopped or reduced because they left their work voluntarily or they lost their job because of misconduct
- The claimants' benefit being suspended
- The claimants benefit being restricted because a court has decided that they failed to comply with a community order without reasonable excuse or under the "loss of benefit for benefit offences" rules.

## **Claiming a Discretionary Housing Payment**

A claim for a Discretionary Housing Payment must be made separately from a Council Tax Benefit claim. Most local authorities have their own claim forms that they issue. It is advisable to contact the local authority to inform them of an intention to claim and request a claim form.

If a claim is made for Discretionary Housing Payments the claimant must be informed in writing of any decision as soon as practically possible.

It is the claimant's obligation to inform the local authority of any change in circumstances that may affect the right to or amount of Discretionary Housing Payment. The local authority should be informed as soon as possible in writing to avoid any overpayment.

# Appeals and Revisions

## Appeals

An appeal can be made against the following local authority's decisions:

- That a dwelling is not exempt
- That someone is, or is not, a liable person
- That a disability reduction should not be granted
- That a discount should not be granted
- That the amount payable is correct

An appeal against a local authority's decision on any of the above grounds must be made in writing by an "*aggrieved person*" (the person considered to pay the Council Tax or the owner (if different)). There is no time limit for making an appeal. The appeal letter should state the reasons why the local authority has come to the wrong decision. The local authority has two months to reply.

If the local authority refuses to alter its original decision a further appeal can be made to the valuation tribunal. This appeal should be made directly in writing to the valuation tribunal within two months of the date of the notification by the local authority of its decision or within four months of when the original appeal was made if the local authority has not replied. A late appeal may be allowed if the time limit is exceeded because of reasons beyond the appellant's control.

The local authority may enforce payment of the original bill while the appeal is outstanding. If recovery proceedings are commenced an adjournment should be applied for pending the outcome of the appeal.

## Council Tax Benefit

If the claimant disagrees with a decision not to award, or about the amount of Council Tax Benefit awarded, then they have the right to appeal.

- Within one month of the decision
  - By revision on any grounds
  - By appeal on any grounds
    - An appeal can be against an original decision, a revision, a refusal to revise or a refusal to supersede.
  
- At any time
  - By supersession – usually because of a change of circumstances
  - By "any time" revision on certain grounds

## **Revision on any grounds:**

The claimant must apply for a revision in writing and if possible:

- Inform the officer of the local authority who made the decision of all the points that they disagree with
- Provide any information and/or evidence to support the request for revision.

The officer of the local authority must then make a new decision on the claim and:

- Decide if the original decision was correct OR
- Decide if the original decision should be changed OR
- Decide there are no grounds for a revision and refuse to change the decision

## **Appeal on any grounds**

An appeal can be made to an independent tribunal.

To appeal a decision or a revision by a local authority the claimant must:

- Appeal within one month of the decision AND
- Appeal on the correct form approved by the local authority AND
- Sign the appeal form AND
- The appeal form must
  - Provide details about the decision that is disputed
  - The date the decision was made
  - A summary of reasons why the decision is wrong

## **Extending the time limit**

The one month time limit for requesting a revision or appeal can be extended if a request for written reasons is made where none was provided with the original decision.

In this case the days between the date the request for reasons was submitted and the date the reasons are provided are ignored.

## **Supersession**

If a claimants circumstances have changed since a decision was made the claimant can seek a supersession. A supersession can be requested from:

- An officer of the local authority
- An appeal tribunal
- A commissioner

The main grounds for a supersession are:

- Change of circumstances
- Mistakes about or ignorance of material facts
- Where a decision is legally wrong
- Where a qualifying benefit has been awarded

## **“Any time” revision on certain grounds**

An any grounds revision outside of the one month time limit may be granted if:

- The revision is requested within 13 months of the original decision
- It is reasonable to grant the revision
- The application has merit
- There are special circumstances that mean it was not practicable for the request for a revision within the time limit. The main ones being
  - An official error
  - A mistake about or ignorance of facts
  - An award of a qualifying benefit
  - An appeal against a decision

**When deciding to request a revision or appeal it is recommended that the claimant seeks independent specialist advice.**

## Local Information

### Welfare Rights Service

This department's Welfare Rights Service publishes a range of briefing notes. All these are available at no cost from your local Social Care Services office or from Leicestershire County Council Website:

[http://www.leics.gov.uk/index/social\\_services/general\\_information/welfare\\_rights.htm](http://www.leics.gov.uk/index/social_services/general_information/welfare_rights.htm)

### The Welfare and Employment Rights Advice Service

The **City Council** has its own Welfare Rights team for residents of the City, who publish a wide range of free leaflets, posters and booklets about benefits. For more details of these, contact the City Council Offices, New Walk Centre, Welford Place, Leicester.

Tel: City Benefits Advice Line, 0116 2543399 (1 pm - 4 pm Monday – Wednesday)  
Job Service Advice Line, 0116 2528643 (9.30 a.m. – 12.30 pm Tues & Fri)

### **Local Authorities**

<b>Blaby District Council</b>	0116 2750555
<b>Charnwood Borough Council</b>	01509 263151
<b>Harborough District Council</b>	01858 821100
<b>Hinckley &amp; Bosworth Borough Council</b>	01455 238141
<b>Melton Borough Council</b>	01664 567771
<b>North West Leicestershire District Council</b>	01530 454545
<b>Oadby &amp; Wigston Borough Council</b>	0116 2888961
<b>(Leicester City Council)</b>	0116 2549922