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CTAX Ref:

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

Please read the guidance notes before making an application

### Part A - Details of Persons in Detention:

Full Name of Person Detained: ..... Date of Birth: .....

Home address: .....

..... Postcode: .....

Name and address of place of Detention:

.....

Prison service reference number: ..... Custody Date: .....

Expected release date: ..... Parole eligibility date:.....

How many people aged 18 or over (including yourself and the person detained) normally live in the property as their main home?

### Part B - Declaration:

I declare that the information given on this form is true to the best of my knowledge and belief. I undertake to notify the Council of any change of circumstance which is likely to affect my entitlement to discount or exemption.

Signature of Liable Person: .....Date: .....

You can return your reply to Freepost REVENUES AND BENEFITS SERVICES. Please write this on the envelope in the above format (Capitals), no address is needed.

**Important** – you must notify the council of any changes in circumstances that may affect your application for discount or exemption e.g. if the prisoner is released from prison or if another adult moves into your household.

## **Council Tax Discount or Exemption - Persons in Detention**

### **Guidance Notes**

#### **When are Discounts or Exemptions allowed?**

A 25% discount is allowed if only one adult remains in the property. An exemption is allowed if the property is unoccupied as the tax payer is in detention.

#### **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 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:-

Enduring Mental Illness	Care Workers	Persons Providing Care
Persons in Detention	Students	Apprentices
Youth Training Trainees	Members of Religious Communities	
School/College Leavers	over 18 years old for whom Child Benefit is Payable	

#### **For the purpose of discount or exemption, 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 Act 1983 (England), (Scotland 1984) or
- d. he/she is detained by the Army, Navy or Air Force 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.**