

Date:

### COUNCIL TAX SINGLE PERSONS DISCOUNT FORM

Please complete with name and property address

Property Address (if different to mail address)

Account Ref:

A discount of 25% may be given when **only one adult lives in a property which is their main home**. Full details must be given below so that the entitlement to discount can be considered. If the information is not given, discount may not be allowed.

A claim may be backdated if a claimant can give a good reason why they did not apply in a timely manner and can supply supporting evidence. If you want this claim to be backdated, you must return the form with a letter explaining why the claim was not made at the appropriate time and supply supporting evidence (see overleaf for details).

#### CLAIM FOR DISCOUNT – SECTION ONE

I confirm that I am the <b>only adult occupier</b> of this property <b>as from:</b> and that this is my sole residence				
	<i>(please insert date above)</i>			
Is your reason for claiming discount due to bereavement?	Yes		No	

#### CLAIM FOR DISCOUNT – SECTION TWO

Complete this Section if someone has **moved out**.

Name of person(s) moved out				Date moved out				
<b>Reason for vacation</b> <i>(please "tick" appropriate box)</i>								
Change of address*	<input type="checkbox"/>	Relationship breakdown*	<input type="checkbox"/>	Is it permanent?	Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
*Forwarding address (if known)								

#### DECLARATION

I declare that the information given above is correct to the best of my knowledge and belief.

Signature:				Date:			
Full Name (please print):				Mobile:			
Telephone Number:			Email:				

For further information about your Council Tax exemption, discount and benefit, please visit our website [www.northumberland.gov.uk](http://www.northumberland.gov.uk) or call 0345 600 6400. If you require this information in large print or Braille, please contact 0345 600 6400

**Please note: If any information you give is false or you fail to notify us of any changes in your circumstances which may result in the incorrect amount of council tax being charged, you may be liable to prosecution under the Theft Act 1978.**

## GUIDANCE NOTES - SINGLE PERSON DISCOUNTS

Council Tax legislation is detailed and complex. These notes are only a brief summary of the key points and are not intended as a comprehensive guide.

For further information, please contact **0345 600 6400**.

The full Council Tax is made up of a property element (50%) and a person element (50%). The full charge assumes that there are two (or more) adult occupiers. If there is only one adult occupier, a discount of 25% may be claimed in respect of that person's sole residence. If it is not the applicant's sole residence, please call **0345 600 6400** for further advice.

It is up to the Council Tax payer to apply when they first become entitled. This enables the claim to be verified by way of an inspection, if necessary. Because it is almost impossible to verify backdated claims, we will not normally consider any backdating of a discount by more than a short period, unless there is very good reason for failing to apply at the right time and documentary evidence is provided to support the claim.

The types of reasons where we would consider awarding a backdated discount are:

- Bereavement in immediate family
- Serious accident or illness of Council Tax payer or immediate family
- Marital split

This list is not intended to be exhaustive and other valid reasons will be considered.

If you wish to make a substantially backdated claim, the claim form should be accompanied by a written explanation of why you failed to apply in a timely manner and any documentary evidence you may have to support your claim.

It is difficult to provide documentary or other evidence that you live alone, but the sort of evidence that might be acceptable would be copies of claims for various State Benefits which involve declaring the household status.

Temporary absences of a person because of working away from home or taking extended holidays are not usually sufficient to give rise to a Single Person Discount claim.

In the case of partners, the legal presumption is that even in the case of very long absences because of work, the 'marital home' remains the residence for Council Tax purposes. Adult children taking extended holidays are also generally considered to have their main residence at the 'family home' unless their absence is permanent, i.e. years rather than months.

### Armed forces

We are unable to grant a discount at the property if one of the occupiers is away in the armed forces. This is because the house would still be classed as their main residence for taxation purposes. This applies to all those in the armed forces throughout the country and is in accordance with the government guidelines.

However, all armed forces personnel deployed on operations overseas, who normally pay council tax, will now benefit from a tax-free payment on the cost of council tax paid directly by the Ministry of Defence.