

## Council Tax Occupied Property Reductions

The full Council Tax is based on two, or more, adult occupiers holding their sole or main residence at the property. Where there is only one adult resident a 25% reduction can apply. In counting the number of adult residents certain groups can be ‘disregarded’, which effectively means they are not counted when assessing any entitlement to a reduction. If after excluding any adult residents who are disregarded, there is only one, or zero, residents that are counted a reduction (and in some cases a full exemption when no council tax is payable) may apply. Details of the groups that are ‘disregarded’ are provided below.

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The Council can also grant reductions in exceptional circumstances.

## **People in prison or detained by court order**

### **Who can be disregarded for Council Tax purposes?**

People are not counted as living in a property for Council Tax purposes if they are detained in prison, hospital or elsewhere by order of a Court except those sentenced for non-payment of Council Tax or fines.

This also includes:

- those detained under the Immigration Act 1971
- those detained under the Mental Health Act 1983 or Mental Health (Scotland) Act 1984
- those detained under the Army Act 1955, the Air Force Act 1955 or the Naval Discipline Act 1957 (except under open arrest or in custody for less than 48 hours)

### **When does the reduction start?**

From the date we receive written notice that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### **How long will the reduction last?**

For as long as all the conditions are met.

### **What information do I need to support my application?**

The Council will need the person's full name plus the reason, date and place of detention. Where necessary this can be provided to the Council by a person acting on behalf of a prisoner. You can apply & provide proofs on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens that may affect the reduction. Such changes may include:

- someone moving in or out of the property.
- The disregarded person returning to the property.
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement

Properties left unoccupied by persons in detention may be exempt (when no Council Tax is payable) (Class D) from Council Tax

If this applies to you please see our unoccupied reduction information.

## People who are severely mentally impaired

### Who can be disregarded for Council Tax purposes?

People are not counted as living in a property for Council Tax purposes if they are severely mentally impaired.

A full exemption (Class U) will apply (when no Council Tax is payable) if the property is occupied only by persons who are severely mentally impaired or shared only with/owned by a student(s).

In order to be regarded as severely mentally impaired the person(s) must satisfy the following conditions:

- a severe impairment of intelligence and social functioning (however caused) which appears to be permanent

And

- the person obtains a certificate from a registered medical practitioner confirming their mental condition

And

- the person is entitled to one of the following benefits:
  - Incapacity Benefit
  - Employment and support allowance
  - Severe Disablement Allowance
  - Unemployability supplement.
  - Unemployability Allowance
  - Attendance Allowance
  - Constant Attendance Allowance
  - Disability Working Allowance
  - An increase in Disablement Pension where constant attendance is needed.
  - Care component of a Disability Living Allowance highest or middle rate
  - Income Support where the applicable amount includes a disability premium
  - Standard or enhanced rate of the daily living component of personal independence payment
  - Armed forces independence payment under Armed Forces and Reserved Forces (Compensation Scheme) Order 2011.
  - Universal Credit under part 1 of the Welfare Reform Act 2012 which includes an amount for limited capability for work

### When does reduction start?

From the date we receive written notice that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### **How long will the reduction last?**

For as long as all the conditions are met.

### **What information do I need to support my application?**

The Council will accept applications being made by an authorised representative of the taxpayer.

The Council will require an application and supporting documentation must include a certificate signed by a medical practitioner and payment notifications/books in respect of any of the qualifying benefits and a student's certificate if relevant. You can apply & provide proofs on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that may affect the reduction. Such changes may include:

- someone moving in or out of the property who is not severely mentally impaired
- cancellation or non-entitlement to any qualifying benefit
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Young people for whom child benefit is still payable**

People are not counted for Council Tax purposes as living in a property if they have:

- reached the age of 18 years;  
But
- their parent or guardian is still entitled to receive child benefit for them

You must tell us if the child benefit stops as this may affect any reduction.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## Students

### Which students can be disregarded for Council Tax purposes?

People are not counted as living in a property for Council Tax purposes if they are a student as defined below.

A full exemption will apply (when no Council Tax is payable) if the property is occupied only by persons who are students (Class N), or shared only with persons who are severely mentally impaired (Class U). Foreign spouses and dependants of students who are prevented from claiming benefit or taking employment will not affect any exemption.

If student occupied properties are only occupied during term time they will continue to be exempt during vacation periods as long as one or more of the students own the premises (freehold or leasehold) or has a licence to occupy the whole or any part of the premises and has previously used or intends to use the premises as term time accommodation.

Halls of residence which are provided for the accommodation of students and are owned or managed by certain educational establishments (including a charitable body), or where an educational establishment can nominate students to occupy all of the accommodation are also exempt (Class M).

The following types of students are not counted as living in a property if they are:

1. Persons under the age of 20 and undertaking a course of further education which:
  - is at least 3 months long and
  - is not a correspondence course and
  - is not undertaken because of their job or employment and
  - includes at least 12 hours of tuition or supervised study per week and
  - is normally undertaken between 8.00am and 5.30pm

Or
2. Persons undertaking a full time course of education which:
  - is at least one calendar or academic year and
  - requires attendance for at least 24 weeks per year and
  - requires an average of 21 hours per week of study throughout the 24 weeks

Work experience will be ignored if it is generally less than 50% of the total course period

Or

3. Persons who are foreign language assistants and
  - are registered with the British Council and
  - are working as a foreign language assistant at a school or other educational institution in Great Britain

### When does the reduction start?

From the date we receive written notice and evidence that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

**How long will the reduction last?**

For as long as all conditions are met.

**What information do I need to support my application?**

The Council will require an application with all relevant information including a certificate(s) of student status from the educational establishment(s). You can apply & provide proofs on our website.

**What changes must I tell the Council about?**

You must tell the Council if anything happens which could affect the reduction. Such changes may include:

- someone moving in or out of the property.
- you cease to be a student
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

If a property is unoccupied which was formerly the sole/main residence of one or more students, of which, at least one is the owner and has moved away for studies an exemption (when no Council Tax is payable)(Class K) may apply. Please see our unoccupied reduction information.

## Student nurses

### Which student nurses are not counted for Council Tax purposes?

Any student nurse (not a Project 2000 nurse, who can claim as a student – see ‘Students’ above) will be disregarded for Council Tax purposes if they are undertaking a course which, when completed, will lead to inclusion on the register maintained under the Nurses, Midwives and Health Visitor Act 1979.

### When does the reduction start?

From the date we receive written notice and evidence that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### How long will the reduction last?

For as long as all conditions are met.

### What information do I need to support my application?

The Council will need to have all relevant details of your course to support your application. You can apply & provide proofs on our website.

### What changes must I tell the Council about?

You must tell the Council if anything happens which means that could affect the reduction. Such changes may include:

- someone moving in or out of the property.
- you cease to be a student nurse
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## School and college leavers

### Who can be disregarded for Council Tax purposes?

Any person who is under 20 and has within the period 30th April to 31st October left a qualifying course of education will be disregarded until 31st October of that year (even if working).

A qualifying course is one, which is:

- at least 3 months long and
- not a correspondence course and
- not undertaken because of their job or employment and
- includes at least 12 hours of tuition or supervised study per week and
- is normally undertaken between 8.00am and 5.30pm

### When does the reduction start?

From the date we receive written notice and evidence that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### How long will the reduction last?

To 31<sup>st</sup> October of that year as long as all conditions are met.

### What information do I need to support my application?

You will need to make a claim to the Council in writing giving full details of your age, your school/college and course undertaken. You can apply & provide proofs on our website.

### What changes must I tell the Council about?

You must tell the Council if anything happens which means that could affect the reduction. Such changes may include:

- someone moving in or out of the property.
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Spouse or dependants of foreign students**

### **Who can be disregarded for Council Tax purposes?**

Any spouse or dependant of a foreign student will be disregarded for the purpose of a reduction where the foreign student satisfies the criteria under 'students' above. The person must be prevented from taking up employment and from claiming benefit.

### **When does the reduction start?**

From the date we receive written notice and evidence that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### **How long will the reduction last?**

For as long as all conditions are met.

### **What information do I need to support my application?**

You will need to provide proof of your prevention from claiming benefit and taking up employment.

You will need to give full details of your spouse/guardian or parent's student status.

The Council may require a certificate of student status from the educational establishment to support your claim. You can apply & provide proofs on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that could affect the reduction. Such changes may include:

- someone moving in or out of the property.
- The student ceasing to be a student
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **People undertaking youth training**

Any person who is undertaking youth training (work training) and meets the following conditions:

- is under 25 years old
- And
- receiving approved training funded by the Learning and Skills Council.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## People undertaking an apprenticeship

### Which apprentices are not counted for Council Tax purposes?

Any person who is undertaking an apprenticeship, which meets the following conditions, will be disregarded for Council Tax purposes:

- they are employed to learn a trade, business, profession, office, employment or vocation:
- and**
- undertaking a programme of training leading to a qualification recognised by the National Council for Vocation Qualifications (NVQ) or the Scottish Vocational Education Council (SCOTVEQ):
- and**
- employed at a salary or in receipt of a wage or allowance which is considerably less than it would be for a person with the qualification and in any case no more than £195 per week (this figure may increase, please check with the Council Tax Office)

### When does the reduction start?

From the date we receive written notice and evidence that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### How long will the reduction last?

For as long as all conditions are met

### What information do I need to support my application?

You should provide full details of your apprenticeship including proof of your earnings. You can apply & provide proofs on our website.

### What changes must I tell the Council about?

You must tell the Council if anything happens which means that could affect the reduction. Such changes may include:

- someone moving in or out of the property.
- They cease to be an apprentice
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## Patients now living in a hospital, nursing home or residential care home

### Who can be disregarded for Council Tax purposes?

Any person who is now living in a hospital or care home.

The disregard only applies where the person now has their sole or main residence in a hospital or care home. This does not include people who spend short periods in hospital or homes and intend to return to their own home.

A hospital must be either:

- a hospital recognised by the National Health Service, including NHS Trust hospitals  
Or
- a military, air force or naval establishment where treatment is provided for people subject to military/air force law or the Naval Discipline Act 1957.

A care home must be providing care and/or treatment on the premises and must be a:

1. Residential Care Home – registered under the Care Standards Act 2000 or National Assistance Act 1948  
Or
2. Mental Nursing Home – registered under the Care Standards Act 2000  
Or
3. Nursing Home – registered under the Care Standards Act 2000  
Or
4. Hostel – either a bail or probation hostel or hostel providing personal care for people who are elderly, disabled or suffer from past or present alcohol or drug dependence or mental disorder. The hostel must provide residential accommodation but not in the form of self-contained units

### What information do I need to support my application?

The Council will require written details from you to support your claim including confirmation of residence from the hospital/home, dates of vacation and your intentions in respect of your previous home. Claims may be made by a person acting on your behalf. You can apply & provide proofs on our website.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement

Properties left unoccupied by persons in hospital or care homes may be exempt (when no Council Tax is payable) (Class E) from Council Tax.

If this applies to you please see our unoccupied reduction information.

## Carers and Care workers

### What type of carer is included?

For the purposes of Council Tax there are two types of carer – care worker and carer. Each type is shown below. Please read the two categories and decide which one applies to you and make your application on that basis.

#### Care worker(s)

To qualify as a care worker the person must be:

- providing care or support on behalf of a public authority or charity or have been introduced by a public authority or charity  
and
- employed to provide care and support for at least 24 hours a week;  
and
- in receipt of no more than £44 per week wage/salary (please check this figure with the Council Tax office, as it may increase);  
and
- living in premises provided by your employer from which to provide care

#### Carer(s)

A carer must be:

- providing care for a person who is entitled to one of the following:
  - an attendance allowance  
Or
  - higher or middle rate of the care component of Disability Living Allowance  
Or
  - an increased constant attendance allowance;  
Or
  - an increased rate of disablement pension (due to a need for constant attendance):  
Or
  - the standard or enhanced rate of the daily living component of personal independent payment  
Or
  - armed forces independence payment;  
and
- resident in the same home as the person to whom they are providing care  
and
- providing care for at least 35 hours per week on average;  
and
- not the spouse, partner or parent (of a person under 18 years of age)

**When does the reduction start?**

From the date we receive written notice and evidence that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

**How long will the reduction last?**

For as long as all conditions are met

**What information do I need to support my application?**

You will need to make your claim in writing providing dates and full details about the care situation including proof of earnings for care workers or the allowance/pension received by (or proof of entitlement from) the person being cared for. You can apply & provide proofs on our website.

**What changes must I tell the Council about?**

You must tell the Council if anything happens which means that could affect the reduction. Such changes may include:

- someone moving in or out of the property (including the person being cared for)
- cancellation or non-entitlement to any qualifying benefit
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement

If the person being cared for is able to be disregarded and the other adults living in your home are carers (or disregarded under another section) a 50% reduction can be claimed.

Properties left unoccupied by persons receiving or providing care may be exempt (when no Council Tax is payable)(Class I & J) from Council Tax  
If this applies to you please see our unoccupied reduction information.

## Care Leavers

### Care Leavers who can be disregarded for Council Tax purposes (from 1 April 2020)

Young people leaving care may be eligible for a reduction in Council Tax, until their 25th birthday.

Generally, a care leaver is an adult who has spent time in foster or residential care, or in other arrangements outside their immediate or extended family before the age of 18. A care leaver will only qualify where Surrey County Council Children's Services confirm they consider the resident a care leaver for the purpose of this reduction.

A full 100% reduction will apply (when no Council Tax is payable) if the property is occupied only by qualifying Care Leavers.

#### When does the reduction start?

This local reduction was introduced in Elmbridge from 1 April 2020. Generally the reduction will apply from the date we receive an application and evidence that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

#### How long will the reduction last?

For as long as all conditions are met up to the Care Leavers 25<sup>th</sup> Birthday.

#### What information do I need to support my application?

The Council will require an application with all relevant information including the Care Leavers household details, date of birth and Surrey County Council appointed personal adviser. You can apply on our website.

#### What changes must I tell the Council about?

You must tell the Council if anything happens which could affect the reduction. Such changes may include:

- someone moving in or out of the property.
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## Residents of hostels

### Which residents can be disregarded for Council Tax purposes?

Any person who is a resident of a hostel which is used for:

- providing residential accommodation as a hostel or night shelter:  
And
- not in separate and self-contained premises:  
And
- provided for persons who have no fixed abode or no settled way of life:  
And
- provided under a license to occupy which is not a tenancy

Please note: A Council Inspector may make an appointment to visit the hostel to carry out further investigations.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement

## **International headquarters and defence organisations**

### **Who can be disregarded for Council Tax purposes?**

Any person (or dependant of a person) who works for members of a designated international organisation are not counted.

Relevant organisations include:

- SHAPE
- SACLANT
- CINCHAN
- CHANCOMMITTEE
- COMMAIRCHAN
- CINCEASTLANT
- COMMAIREASTLANT

### **What information do I need to support my application?**

You will need to make your claim in writing and provide proof of employment from the relevant organisation. You can apply & provide proofs on our website.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Members of religious communities**

### **Who can be disregarded for Council Tax purposes?**

Any member of a religious order, whose primary occupation is prayer, contemplation, relief of suffering, education or any combination of these, will be disregarded for Council Tax purposes provided that the person is dependent on the order for all needs and has no income or capital of their own (pensions from former employers are disregarded).

### **What information do I need to support my application?**

You will need to provide details of the religious community and details of any income or capital you have. You can apply & provide proofs on our website.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement

## Visiting forces

### Who can be disregarded for Council Tax purposes?

Any person who is a member of a visiting armed force (within the meaning of part I of the Visiting Forces Act 1952) will be disregarded for the purpose of Council Tax. This particular disregard applies to both military and civilian attachments to the force.

If a member of the visiting armed force is also a council tax payer at the property it will be exempt (when no Council Tax is payable)(Class P)

### When does the reduction start?

From the day that all of the conditions are satisfied.

### How long will the reduction last?

For as long as all the conditions are met.

### What information do I need to support my claim?

For the member(s) of a Visiting Forces a letter from the Mod confirming their status or a formal confirmation issued to them showing that they are a member of that countries armed forces and that the country is covered by the Visiting Forces Act 1952. You can apply & provide proofs on our website.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## Diplomats

### Which diplomats are disregarded for Council Tax purposes?

Any person who has privileges and immunities as defined below can be disregarded for the purpose of Council Tax.

If a diplomat is also a council tax payer at the property it will be exempt (when no Council Tax is payable)(Class V).

A diplomat for this purpose is any person who has privileges and immunities under:

- Diplomatic Privileges Act 1964  
Or
- Commonwealth Secretariat Act 1966  
Or
- Consular Relations Act 1968  
Or
- International Organisations Act 1968  
Or
- Commonwealth Countries and Republic of Ireland (Immunities and Privileges) Order 1985  
Or
- Hong Kong Economic Trade Act 1996 and is not
  - a British Citizen, a British Dependent Territories Citizen, a British National (Overseas) or British Overseas citizen  
Or
  - a British Subject under the British Nationality Act 1981  
Or
  - a British protected person  
Or
  - a permanent resident of the United Kingdom

The Diplomat must not have another property within the UK, which is their main residence.

### When does the reduction start?

From the day that all of the conditions are met.

### How long will the reduction last?

For as long as all of the conditions are met.

### What information do I need to support my application?

The Council will require a written application together with evidence of diplomatic status. You can apply & provide proofs on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which may affect the reduction. Such changes may include:

- someone moving in or out of the property
- the loss of immunity under the acts
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## Homes for Ukraine

### Who can be disregarded for Council Tax purposes?

Any person who holds permission to enter or to stay in the United Kingdom granted under the Homes for Ukraine sponsorship scheme of the Immigration Rules;

Or

In respect of whom another person is eligible for a thank you payment in accordance with guidance entitled "Homes for Ukraine: Ukraine Permission Extension scheme - guidance for councils" published by the Ministry of Housing, Communities and Local Government on 24th February 2025

Where all occupiers are under the Homes for Ukraine sponsorship scheme they are all disregarded and a 50% discount applies.

Where the property would otherwise be exempt if not for all occupiers meeting the above criteria the exemption will still apply.

### When does the reduction start?

From the day that all of the conditions are met.

### How long will the reduction last?

For as long as all of the conditions are met.

### What information do I need to support my application?

The Council will require a written application together with evidence of Homes for Ukraine status.

### What changes must I tell the Council about?

You must tell the Council if anything happens which may affect the reduction. Such changes may include:

- someone moving in or out of the property
- change in permission to stay in the UK under the Homes for Ukraine sponsorship scheme
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## **Armed forces barracks and married quarters**

A property is exempt (when no Council Tax is payable)(Class O) if it is:

Any property which is:

- owned by the Ministry of Defence  
And
- used for armed forces accommodation

### **When does the reduction start?**

From the day that all of the conditions are satisfied.

### **How long will the reduction last?**

For as long as all the conditions are met.

### **What information do I need to support my claim?**

The Ministry of Defence will correspond direct with the Council and make contributions in respect of Council Tax.

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement

## **Single Occupancy**

If you are the only occupier aged 18 or over you can apply for a 25% reduction.

### **When does the reduction start?**

From the date we receive written notice that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### **How long will the reduction last?**

For as long as all of the conditions are met.

### **What information do I need to support my application?**

The Council will need written confirmation you are the sole adult occupier. You can apply & provide proofs on our website.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which may affect the reduction. Such changes may include:

- someone moving in or out of the property
- another person in the house attaining the age of 18.
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

### **Property occupied solely by persons aged 18 or under**

Council Tax only counts people aged 18 or over, before removing any persons (aged 18 or over) who may be disregarded. Therefore we do not need to be informed of occupants aged under 18.

If a property is solely occupied by a person(s) under the age of 18 then it will be exempt (when no Council Tax is payable)(Class S).

### **Which premises are exempt?**

Any premises which are solely occupied by a person(s) under the age of 18.

### **When does the reduction start?**

From the date on which the conditions apply.

### **How long will the exemption last?**

For as long as the conditions are met in full.

### **What information do I need to support my claim?**

The Council will require a written application with details of the occupant(s) and their age(s). An explanation of the circumstances will also be helpful.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property is no longer exempt. Such changes may include:

- someone moving into the premises who is aged 18 or over
- person(s) in the property becoming 18 years of age
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## Annexes occupied solely by yourself or your relatives

### Which homes can be reduced?

An annex (or similar self-contained part of a home) which is occupied as part of the main home or is the main home of a relative of the council taxpayer of the main home.

Relative is defined within the regulations as:

Spouse, parent, child, grandparent, grandchild, brother, sister, uncle, aunt, nephew or niece (including older generations of each e.g. great grandparent)

Additionally please note:

- i) This includes relatives by marriage or civil partnership
- ii) Two people living together as if they were married or in a civil partnership will be treated as though the couple were married or in a civil partnership and
- iii) The stepchild of a person shall be treated as his/her child.

### When does the reduction start?

From the day we receive notice that all of the conditions are met. An earlier date (up to 1/4/2014, unless exempt – see next question) can be agreed once independent proof is supplied to confirm the conditions have been met and from when.

### How much is and how long will the reduction last?

The reduction is 50%, unless occupied by a relative who is aged 65 or over or is severely mentally impaired or substantially and permanently disabled in which case it will be exempt (when no Council Tax is payable)(Class W). The reduction lasts for as long as all the conditions are met.

### What information do I need to support my claim?

Confirmation you are using the annex as part of your home and from what date or details of the relatives relationship with you, their name and date of occupation. Where appropriate, evidence supporting age or disability. You must also advise any other address they live at and why you consider this annex to be their main home.

### What changes must I tell the Council about?

You must tell the Council if anything happens which means that the property no longer meets the above conditions (e.g. it is lived in by someone unrelated to you).

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

Unoccupied annexes subject to a planning restriction may be exempt (when no Council Tax is payable)(Class T) from Council Tax.

If this applies to you please see our unoccupied reduction information.

## **Job related accommodation where you have a second home**

### **Which homes can be reduced?**

If you reside and pay Council Tax for a property which your employer requires you to occupy, and you are liable for Council Tax on a second property, you may qualify for a reduction of 50%.

### **Who can qualify for this reduction?**

The job related second home reduction will apply to either;

- The job related dwelling if it is the second home of you or your spouse/ civil partner i.e. not your main residence

Or

- To another dwelling if the job related dwelling is your main residence and you or your spouse/ civil partner have another dwelling that is therefore a second home.

The property must be provided to you, or to your spouse/civil partner, because of your employment and be necessary for the proper performance of duties (as stated in your employment contract) i.e. tied accommodation. You must be the council tax payer at both addresses.

It is not sufficient to just have a second property in the locality of your place of work but where you do not perform the duties of your employment from that address. There must be a direct link between your work and the property and why that property alone is required to perform your job (i.e. you would not be able to perform your job from another property in the same locality). Examples would include caretaker, landlord of pub, schoolmaster etc.

### **What information do I need to support my application?**

Please provide a copy of the relevant parts of any employment contract or agreement that confirms the provision of the property to you or your spouse/civil partner and the requirement to occupy it. Please also supply a copy of your Council Tax bill for your main residence.

### **What changes must I tell the Council about?**

You must tell the Council if anything happens which means that the property no longer meets the above conditions (e.g. you are no longer the council tax payer at two properties, or it is no longer job related).

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

## Terminally ill

From 1 April 2026 you may qualify for a Council Tax reduction if you or a resident member of your household (including a child) is terminally ill. This includes

- The liable council taxpayer
- A partner
- Dependent children
- Direct relatives

Your property must be within the Elmbridge council area. The terminally ill resident household member must have been issued with an SR1 (Special Rules 1) form, which confirms a diagnosis of terminal illness. [Find out more about SR1 forms on the Marie Curie website.](#)

### When does the reduction start?

The discount begins from the date the SR1 form is issued, but not before 1 April 2026 (the date the reduction was introduced).

### How much is and how long will the reduction last?

The reduction can be up to 100% of your bill, depending on your individual circumstances and any other discounts or support you may be entitled to. If you qualify for any other discounts or support, these will be applied first to reduce your bill. The terminal illness discount will then be added to bring your bill down to nil, where applicable. You must still claim any other discounts and/or support before the terminally ill discount is applied.

The discount will remain in place until three months after the death of the terminally ill resident, or from when the terminally ill household member ceases to be resident due to moving to a hospice, care home or hospital, whichever date occurs first – subject to an overall maximum award period of two years.

If the terminally ill resident household member moves out for any other reason, the reduction will end for that property. However, if they move to another property within the Elmbridge area, they can apply for the reduction at their new address.

### What information do I need to support my application?

The person named on the council tax bill should contact us with the subject starting 'SR1'. Please include the full name, property address, contact details and relationship of the terminally ill resident to the taxpayer (if different from the council taxpayer). Both sides of a SR1 form must also be submitted by the taxpayer, medical professional, or support worker with, or separately with subject title 'SR1 Form'. Screenshots or photos are acceptable if you have a copy.

### What changes must I tell the Council about?

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement.

As a discretionary local discount the terminally ill discount will be subject to regular review based on financial impact and may be withdrawn or revised at any time.

## Disabled relief

Any Council taxpayer may make an application for disabled person's relief if at least one disabled person (adult or child) has his/her sole or main residence in the property.

This applies to both private and residential homes.

The application must be made by the Council Taxpayer and not the person with the disability unless, of course, they are one and the same.

The relief is not dependent on your income or savings.

If you are entitled to this relief, the amount you pay will be reduced by the equivalent of one band (although the actual band will be unchanged).

- You may qualify if your home has a room, extra kitchen, or extra bathroom which is essential, or of major importance, to the well-being of the disabled person. A room could qualify for example if used for dialysis, storing dialysis equipment, therapy, etc.
- Alternatively, you may qualify if the disabled person uses a wheelchair indoors. It will not be sufficient to merely own a wheelchair which is sometimes used on shopping excursions or outdoors.

It may be necessary for an Inspector to visit your home and, in certain circumstances, we may have to contact the person's Doctor or Specialist and/or require further information.

In cases where a visit is necessary an appointment will be arranged in advance and the person calling will provide proof of identity.

### When does the reduction start?

From the date we receive written notice that all the conditions are satisfied. We can agree an earlier date (more than 30 days earlier) only after receiving independent proof that the conditions were met throughout the period.

### How long will the reduction last?

For as long as all the conditions are met.

### What information do I need to support my application?

The Council will need details of why the facility is essential to the disabled person or confirmation that a wheelchair is used within the home. You can apply & provide proofs on our website. We will likely need to visit the property.

### What changes must I tell the Council about?

You must tell the Council if anything happens that may affect the reduction. Such changes may include:

- the disabled person moves out of the property
- the premises being sold or let

You are required to notify the Council within 21 days of any circumstance that may affect your entitlement