

Council Tax – for parents

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What is Council Tax?

- Introduced in 1993
- 50% Property Tax and 50% Personal Tax
- Applies to all domestic dwellings (property)
- Charge payable dependent on band, number of people and type of people resident in a dwelling
- Reductions available

Reductions

- Discounts
 - Single Person Discount 25%
 - Discount Disregards 25% (All residents disregarded 50%)
- Exemptions (21 different types)
- Disability Band Reduction

Discount Disregards

- When determining the number of adults resident in a property, certain people are disregarded. The effect is the same as if that person were not resident. For the purposes of this presentation the main disregards of interest may be:
 - Carers
 - Mental impairment
 - Students

Discount disregards

- **When is it granted?**

- If there are more than 2 adults who don't qualify to be disregarded then no discount applies.

Example – 3 adults, Mum, Dad, and Son living in property. Son is a student so can be disregarded but this still leaves 2 adults, Mum & Dad, in property who are not disregarded so full Council Tax payable

- If all but one adult qualifies to be disregarded then a 25% discount applies

Example – 3 adults, Parent, Son, and Daughter living in property. Daughter is disregarded as classed as mentally impaired for Council Tax purposes, Parent is disregarded as classed as a carer for Council Tax purposes, leaving 1 adult, Son, not disregarded. In this example a 25% discount is applicable as there are 3 adults in the property and 2 are disregarded leaving 1 adult liable

- If all residents are disregarded, 50% discount applies

Example – 3 adults, Mum, Dad, and Son living in property. Son is classed as mentally impaired, Mum & Dad are carers and all meet criteria to be disregarded meaning 50% reduction in their Council Tax

Mental Impairment disregard criteria

- Not all people who are mentally impaired can be disregarded. Examples of those who would qualify are people suffering from either:
 - a) A state of arrested or incomplete development of mind which causes severe impairment of intelligence and social functioning; or
 - b) an injury to the brain causing severe impairment of intelligence and social functioning which appears to be permanent;

- **And**
- They must also receive one of the qualifying benefits, or be entitled to one of them, e.g. Incapacity Benefit, ESA, Attendance Allowance, Severe Disablement Allowance, Standard/Enhanced rate of the daily living component of PIP
- Their General or Medical Practitioner must confirm their condition. We will need permission from a relative or a guardian for the Council to approach the G.P.
- We cannot disregard anyone under the age of 18

Carer disregard criteria

- To be providing care for a person who is entitled to one of the following state benefits:
 - i) Attendance allowance (either rate)
 - ii) The highest rate of the care component of a disability living allowance
 - iii) Middle rate DLA from April 2013
 - iv) The appropriately increased rate of disablement pension
 - v) An increase in a constant attendance allowance
 - vi) PIP daily living component (either rate)

Must be

- Resident in the same dwelling as the person to whom care is being provided
- Providing care for at least 35 hours per week on average

And:

- Not a disqualified relative of the person being cared for. A disqualified relative is a person who is the spouse of the other or they live together as husband & wife, **or the parent of the other who is a child below 18 years of age**

Disabled Relief

- A discount that is equal to reducing the charge by 1 band
- Qualifying Person: “a person who is substantially and permanently disabled” (can be under the age of 18)
- Property has either:
 - A room mainly used by & required for meeting the needs of the qualifying individual but **NOT** a bathroom, kitchen or lavatory **or**
 - An additional bathroom or kitchen required for meeting the needs of the qualifying individual; **or**
 - Sufficient floor space for the use of a wheelchair required for meeting the needs of the qualifying individual
- Usually we visit the property

Useful information

- Unlike benefit, these exemptions, disregards and disabled reductions can be backdated
- All of the above reductions are calculated before the award of any Local Council Tax Reduction Scheme (Council Tax Benefit)
- Appeals – if you disagree with our decision, you can appeal to the Valuation Tribunal

www.valuationtribunal.gov.uk

Applying:

- Visit our website
<https://new.enfield.gov.uk/services/council-tax/>
- Call us on 020 8379 1000
- Email us at revs@enfield.gov.uk

Thank you

Any Questions?