

Revenues and Benefits
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Council Tax Single Person Discount

Account Number: _____ Date Applied: _____

(a) Name & address: _____

_____ Postcode: _____

The council tax charge is based on two adults living at the property. To qualify for a discount there must only be one person living at the property.

Name(s) of person(s) vacating the property: _____

Is the above named person(s) still joint owner/tenant of the above property? YES NO

Is this a permanent change of address? YES NO

(i.e. Does the above named person(s) still class the address above as their main home? - see notes on reverse)

Date of vacation _____

Reason for vacation (i.e. separation, job move) _____

New address: _____

_____ Postcode _____

Please read the notes and then sign the declaration overleaf: -

Declaration

I am now the only adult occupier on the address shown at (a) above and wish to claim the single person discount for Council Tax purposes and I will inform you immediately if I am no longer entitled to claim this discount.

Name: _____ Signature _____ Date _____

Daytime _____ Evening _____ Mobile _____

Email _____

Notes:

The single person discount is only available to a person who is aged 18 or over, and is the only person living in the property. Children aged over 18 are counted as living in the property but may be entitled to be disregarded because for example, they are still at school. For more information on discount disregards please contact the Council Tax Billing Section.

The concept of sole or main residence is one, which has gained a great deal of attention since the introduction of community charge.

An analysis of the component parts of the expression "sole or main residence" commenced by reference to the Oxford English Dictionary, which defined the three elements as: -

Sole - "one and only, exclusive"

Main - "principal, major, supreme"

Residence - "to dwell permanently or for a considerable time, to live at a particular place, to have one's home"

Therefore, if the property is the family home, and the person vacating it returns from time to time, or can return to it whenever he/she likes, it is likely to remain his/her main home.

From the above, it is clear that there must be some element of each to satisfy the criteria and that permanence, exclusivity and principal nature of the individual's residence are the key elements.

Therefore, if a person has two homes it is necessary to determine which is the main residence of the person. The second home would be subject to a 10% reduction in the Council Tax so long as it is not someone else's main residence, with the main residence being subject to a 100% charge, this being reduced if any residents are entitled to be disregarded.

If you require any further advice concerning this matter please contact the Council Tax Billing Section who will be pleased to help you.

Use of information

The Council will use any information that is lawfully available to it to help us enforce payment of any Council Tax due, and to aid in the prevention and detection of fraud. We will use the data that we have for carrying out any functions of the Council so far as is reasonable and lawful to do so.

You must tell us if your circumstances change within 21 days

Such as moving house, entitlement to discount, and/or any of the adults who live at your property move out, or new people move in. Failure to tell us may result in a £50.00 fine.

If you would like to view your account online via the Internet and/or receive your bill electronically, simply follow the links on the council's website.