

Council Tax reductions for the disabled – guidance notes

Who can apply?

You may be eligible for a reduction in your council tax if you are a disabled council tax payer, or you have a disabled person living permanently with you.

The disabled person does not have to be the person who pays the council tax but can be any member of the household, including a child. For the purposes of receiving this relief a disabled person is a 'person who is substantially and permanently disabled'.

The reduction is awarded by treating the property as if it is in the council tax band immediately below the actual band. So a Band B property is treated as if it was in a Band A property. In the case of Band A properties, a reduction of one sixth in the base charge is allowed.

When will a disregard be awarded?

To qualify, the property must be the sole or main residence of a person who is *permanently and substantially disabled* and

1. There is a room, other than a kitchen, bathroom or lavatory, in the property which is mainly used for meeting the needs of a disabled person; **OR**
2. There is a second bathroom or kitchen which is used for meeting the needs of the disabled person; **OR**
3. There is sufficient floor space to permit the use of a wheelchair by the disabled person.

Discount conditions

The room or the wheelchair must also be of *major importance* to the disabled person's wellbeing, due to the extent of the disability.

'Major Importance'

The room or extra feature is of essential or major importance as if it was not available;

1. The disabled person would find it physically impossible or extremely difficult to live in the property; or
2. His/her health would suffer or the disability would be likely to become more severe

Sole or main residence

The property must be the sole or main residence of the disabled person. No reduction can be awarded if the disabled person has their sole or main residence somewhere else and is only staying with the taxpayer temporarily.

Permanently and substantially disabled

The disabled person must be permanently and substantially disabled by illness, injury or congenital deformity or other reason. They do not need to be an adult. Some conditions are progressive and in such cases, a judgement will need to be made when a disability becomes substantial.

A room predominantly used by a disabled person

The fact that a disabled person uses a room will not on its own lead to a reduction. Everyone needs somewhere to sleep, eat, live, etc but sometimes there has to be a room specially to meet the needs of a disabled person. The room can either be an existing room or an additional room/extension, but there must be a causal link between the person's disability and the use of the room. It is important to note that it is the room that must be of the importance to the disabled person, not necessarily what is in the room, unless the room has been physically adapted.

For the above reasons, the following common scenarios will not qualify for a reduction;

- a couple (one of whom is disabled) in a two bedroomed property decide to sleep in separate rooms because of the disabled person's disability. Unless the bedroom has been specifically adapted to meet the needs of a disabled person, no reduction can be given because everyone needs somewhere to sleep. The room already exists and is not needed solely because of the person's disability.
- someone living in a purpose-built disabled property would not necessarily qualify for a reduction. Although the property may be adapted to meet the needs of the disabled person, it will not qualify unless it has been adapted to meet the specific needs of the individual living there.
- someone living in a two story house who has moved their bed into the lounge would not get a reduction because the room would also be used as a lounge in the same way as a 'non-disabled' household.
- quiet rooms-unless a room has been converted or can be proved to be physically located in the most appropriate position in the house, it is unlikely that a reduction will be granted. It is often the case that it is the 'quiet' that is important rather than a particular room.
- a downstairs room that has been converted to a bedroom or bedsitting room for a person who cannot manage stairs will not qualify.
- an upstairs room that would normally be used as a bedroom but which has been converted to a bedsitting room for a person who is mainly bedridden and only able to get about with great difficulty will not qualify.
- a room which has additional facilities such as extra heating or a hearing loop will not qualify.
- the use of a commode by a person who finds it difficult to get to a lavatory will not qualify.

Rooms that would qualify are;

- specially built therapy/treatment room,
- a room used to store equipment, bandages and wheelchair,
- a room adapted for dialysis
- a specially adapted bedroom

A second bathroom or kitchen

The fact that a property has a second bathroom or kitchen will not lead to a reduction unless it is essential to the disabled person that a second bathroom or kitchen is needed to meet their disability needs. These do not have to be mainly used by the disabled person and can be occasional use. A second lavatory is not treated a bathroom.

Need to use a wheelchair indoors.

The disabled person must both need and be able to use a wheelchair indoors. A person who normally uses a wheelchair but cannot do so indoors because corridors or doorways are too narrow will not qualify. The storage of a wheelchair indoors is not sufficient to qualify.

Care homes

Care Homes, may also qualify for a reduction. A resident will have to be nominated as the disabled person and it will have to be proved that a feature is present which meets the specific needs of that person's disability, even if it is used by the other residents. For example, the resident may need a second bathroom on the ground floor where their room is situated because they cannot use the bathroom situated on another floor. The fact that a care home has disabled residents is not, on its own, sufficient grounds for a reduction. The need for a room, second kitchen or wheelchair space must be related to the nominated resident.