

## Explanatory Leaflet for Council Tax Discount / Exemption for

**A Person in Detention**

The Council Tax and Water Service charges on a property may be reduced where one or more adult residents are in detention.

When after excluding persons in detention, there is only one person who has sole or main residence in a property the Council Tax will be reduced by a 25% discount. Where the property is empty because the persons normally resident are in detention the property will be exempt from Council Tax and water service charges.

A person in detention is a person detained in prison, hospital or any other place, in the following circumstances:-

* Under the order of UK Court( except for the non-payment of a fine)
* Awaiting deportation under the immigration Act 1971
* Under the Mental Health (Care & Treatment)(Scotland)Act 2003
* For more than 48 hours under armed services disciplinary powers

To apply for a discount or exemption on this basis the person liable to pay the Council Tax should complete the application form, sign the declaration and return it to the address shown at the bottom of the page.

If you qualify for a discount / exemption we will send you a replacement Council Tax bill showing the reduced sum due. If the claim is unsuccessful or we require further information we will telephone or write to you.

If your situation changes and you are no longer entitled to Exemption under this category and the property has been unoccupied for more than 12 months, you may be subject to a Council Tax Levy. Please contact the number below for further information.

#### **Review of the Exemption / Discount**

The exemption / discount will continue for the specified period providing the qualifying criteria are being met. However, North Ayrshire Council will conduct a review of the circumstances by contacting you by telephone or email. If at any time you believe the reduction no longer applies then you must contact the Council immediately.

**Do you need Help with this Form?**

If you have any questions regarding this application please telephone **01294 310000** from 9.00am to 4.45pm Monday to Friday. You can also visit the public enquiry desk at Bridgegate House, Irvine from 9.00am to 4.45pm Monday to Thursday and 9.00am to 4.30pm on a Friday or use the Contact Us facility on the Council's web site.

**What do you think?**

We value the opinions of our customers. This form has been designed to be in plain, jargon free language however, if you find any of the sections difficult to understand or complete please let us know by completing the suggestion box at the end of the form.

|  |  |
| --- | --- |
| Council Tax Reference No. |  |

**> Please supply the following telephone numbers in case we need to contact you regarding this application.**

|  |  |  |
| --- | --- | --- |
| Daytime Telephone No. |  | |
| Evening Telephone No. |  | |
| Email address: |  | |
| Mobile Telephone No. |  | Please indicate if you would like to receive contact by text regarding your application.  YES  NO  (please tick) | |

**> Section 1: To be completed by the person liable for Council Tax**

|  |  |  |
| --- | --- | --- |
| What is your full name? |  | |
| What is the full postal address including postcode of the property? |  | |
| What is your full postal address including postcode for correspondence?  (if different from above) |  | |
| Please indicate the number of persons 18 years of age or over usually resident in the house including the person in detention. | |  |

**> Section 2: To be completed by the Prison / Hospital Authorities**

|  |  |  |  |
| --- | --- | --- | --- |
| Name of person in Detention: |  | | |
| I can confirm that the applicant is being detained during the following period. | | | From:  To:  (earliest release date, if known) |
| Establishment Stamp (below) | | Signed:…………… …………………….  Position:…………………………………  Date:…………………………………….. | |

|  |  |
| --- | --- |
| **Declaration** | |
| I declare that the information I have given in this form is correct and complete and I agree to notify you immediately of any changes that might affect my Council Tax.  I understand that the deliberate provision of false information in order to achieve financial gain is a criminal offence and you may check the information with other sources as allowed by the law.  I understand that any information I have provided will be used in the administration of my Council Tax account. You may give information to other parties if the law allows this. | |
| Signature of liable person |  |
| Date |  |

**What do you think?**

|  |  |
| --- | --- |
| Was the form easy to complete? | Yes  No  If you answered No please give details: |
| Was the form easy to understand? | Yes  No  If you answered No please give details: |
| Was there any information not included on the form which you would like to see included? |  |
| Do you have any suggestions on how the form could be improved? |  |