

Carers and Care Workers

If someone living in your home meets one of the following criteria the taxpayer may be entitled to a discount because they are not counted for Council Tax purposes:

Where the carer is an employee:

The person who is providing the care or support must:

- be providing care or support through a connection with the Crown, a charity, or a local authority
- be employed for at least 24 hours a week
- be paid no more than £44.00 per week or less
- be resident where the care is given or in premises which have been provided for the better provision of care

Where the carer is a friend or relative:

The person who is providing the care or support must:

- be providing care for a person, who is receiving one of the following state benefits:
 - a) a higher rate attendance allowance
 - b) the highest rate of the care component of a disability living allowance
 - c) the highest rate of disablement pension
 - d) an increase in a constant attendance allowance
- be resident in the same home as the person to whom care is being provided
- be providing care for at least 35 hours per week on average
- must not be living with the person receiving care as a spouse/civil partner or caring for their own child who is under the age of 18

Exemption for carers who leave home to provide care:

If you have left your own home to provide care for someone else you may be entitled to exemption from Council Tax for your former home if the following conditions apply:

- the property concerned must have been your main home and not be anyone else's main home
- you must be providing care or treatment for someone who needs it because of old age, physical or mental disability or, past or present: alcohol dependency, drug dependency or mental illness
- you must have moved home so that you can provide better care for the person you are caring for
- documentary evidence must be provided

Your former home may still be exempt even if you have not moved into the home of the person for whom you are caring.