

Working out the number of residents

In Council Tax law, 'resident' means a person aged 18 or over who has their sole or main residence in a property.

The full Council Tax is payable if there are **two or more** residents in a property. If there is only one resident, a 25% discount applies (a Single Person Discount).

When we work out the number of residents, we do not count people who fall into a discount group (for example, full-time students). You can find information on the discount groups on the 'Council Tax discounts' page.

- If there are **two** residents and **one** of them falls into a discount group, we will not count that person, so a 25% discount will apply, making the amount payable the same as that for a property with one resident.
- If there are **three residents** and **one** of them falls into a discount group, we will not count that person but we will count the other two, so no discount will apply.
- However, if there are **three residents** and **two** of them fall into a discount group, we will only count one resident so a 25% discount will apply.
- But if there are **three** residents and **all three** of them fall into a discount group, then a 50% discount will apply (unless an exemption applies, in which case nothing is payable).

Whenever we count the number of residents, if there are two or more people who do **not** fall into a discount group, then no discount will apply.

You have to claim a discount if you think one might apply. Some forms are available online or can be downloaded – see the 'Council Tax discounts' page.

People who are not counted because they fall into a discount group can still be liable for the Council Tax that is payable, even though they themselves are not counted.

Example: an apprentice aged 19 lives with his 19-year-old friend and they jointly rent a property. The apprentice qualifies for a discount so is not counted when working out the number of residents, and a 25% discount applies. But the apprentice is jointly liable with his friend for the 75% bill, because they are joint tenants.