

Application for Council Tax Exemption

PLEASE READ THE NOTES ATTACHED. THIS FORM SHOULD BE COMPLETED IN INK AND BLOCK CAPITALS.

Your name				
Address of property claiming exemption Home Address				
		Telephone No.		
Please answer Yes or No	J			
Is the property occupied entirely by persons under	· 18			
2. Is the property either occupied entirely by students or is a student hall of residence				
The property is incapable of being lived in because reconstructed.	e it is beir	ng structurally rep	paired, improved or	
4. The property is unoccupied and unfurnished and v 1992.	vas built,	or last occupied,	after 1 October	
Date Last Occupied				
5. The property is unoccupied and was last occupied by students, and is not sole or main residence of any other person than a student				
Date Last Occupied				
6. The liable person is a student(s) and the property person	is not the	sole or main resi	dence of any	
7.1. The property is unoccupied because the liable p or home	erson is s	solely or mainly re	esident in a hospital	
7.2 The property is unoccupied because the liable person is solely or mainly resident in a place other than a hospital or home, where he/she is receiving care.				
7.3 The property is unoccupied because the liable pe	erson is s	olely or mainly re	sident elsewhere to	
provide care to another person. If you have ticked any box of 7 above, please en other place where the liable person is now living		the name and ac	ddress of the hospital	, home or
other place where the habie person is now living				
8. The property is unoccupied because the liable per institution below.	son is in	detention. Please	e enter address of	
The property is unoccupied because this is prohibitunder an Act of Parliament. Please enter below furth			an action taken	

10. The property is owned by a housing body and is unoccupied because it is Please enter below the name and address of the housing body.	to be demolished.	
11. The property is not the sole or main residence of any person. The liability falls to be met from the estate of the deceased person, and either no grant of been made or no more than six months have passed since such a grant has be	confirmation has	
If a grant of confirmation has been made, enter the date here. Please enclose a copy of the grant with this form.		
12. The liable person is a charity and the property is unoccupied and was last of the charity's objects.	used in furtherance	
Date last occupied. Please enter name and address of Charity below		
13. The property is not the sole or main residence of any person, and is held be for the purposes of being occupied by a minister of religion from which to perform office. Please enter the name and address of the religious body below.		
14. The property is owned by the Secretary of State for Defence and is held for armed forces accommodation.		
15. The property is not the sole or main residence of any person and has been repossessed by a person with a heritable security over the dwelling. Please er and address of the person or organisation which has repossessed the dwelling		
16. The property is unoccupied and unfurnished, is situated on agricultural lan occupied and used in connection with those lands.	d, and was last	
17. The property is not the sole or main residence of any person, is held by a sassociation, and is used as trial accommodation for the elderly and disabled. Per the name and address of the housing association.		
18. The property is unoccupied, and forms part of another dwelling. The other by the person liable for Council Tax on the unoccupied property which is difficult		
Declaration I declare that to the best of my knowledge the information given on this form i is an offence to knowingly make a false declaration. The penalties include p enquiries may be made to verify the information given. If awarded an exempt days of any change in circumstances affecting the amount of Council Tax pays	rosecution for fraud. tion, I undertake to in	I understand that
Signature Date		

Data Protection - We are asking for theabove information in accordance with provisions of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and Data Protection Act 1998. We will use this information to help us determine your liability for and to collect your Council Tax. Information given on this form may be held electronically and may be shared for Council Tax purposes. We may also share this information with other Council Services, Local Authorities, Government Departments and other bodies responsible for auditing or administering public funds. We will not give information about you to anyone else, or use information about you for other purposes, unless the law allows us to. General Data Protection Regulation GDPR - We are asking for the following information in accordance with provisions of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and Data Protection Act 2018. We will use this information to help us determine your liability for and to collect your Council Tax. You can find more information on how your personal information is used for Council Tax on our Privacy Notice which can be found at

MIDLOTHIAN COUNCIL PROPERTY EXEMPTION NOTES

- 1. The person liable to pay Council Tax on a property should complete the form if he/she believes the property may be exempt. If the liable person is a housing body, charity or other organisation, an appropriate officer of the body concerned should complete the form.
- 2. If a property qualifies for exemption, no Council Tax is payable. Some categories of exemption apply for limited periods only for up to four or six months. If you tick a box and are asked to enter a date, please do so.
- 3. A property is "unoccupied" if it is not being lived in. If a property is unoccupied, lived in for less than six weeks, and then is again unoccupied, it is treated for Council Tax purposes as being unoccupied for the entire period.
- 4 A property is not the "sole or main residence" of any person if it is no one's main or only home. Persons whose main homes are elsewhere can live in it on an occasional basis.
- 5 Set out below are categories of property qualifying for exemption (these cross-reference to the categories set out in Part 3 of the application form:
 - (a) Properties occupied entirely by persons under the age of 18 years.
 - (b) Properties occupied entirely by students or which are student halls of residence.
- (c) Properties that are unoccupied **and** unfurnished. The exemption can only be awarded for a maximum period of 6 months from the date the property was built, last occupied or furnished, whichever is the later.
- (d) Properties that are incapable of being lived in because they **are being** structurally repaired, improved or reconstructed.
- (e) Properties that are unoccupied, were last occupied by students **and** are not the sole or main residence of any person other than a student. The exemption is awarded for up to 4 months from the date the property was last occupied.
- (f) Properties where the liable person is a student and that are not the sole or main residence of any person.
- (g) i Properties that are unoccupied because the liable person is solely or mainly resident in a hospital or home. If the person is resident in a residential care home, private hospital or hostel, he/she must be receiving care or treatment there.
- ii Properties that are unoccupied because the liable person is solely or mainly resident in a place, other than a hospital or home, where he/she is receiving care. The person must require care by reason of old age, disablement. Illness, past or present alcohol or drug dependence, or past or present mental disorder.
- iii Properties that are unoccupied because the liable person is solely or mainly resident elsewhere. The person must receiving care by reason of old age, disablement. Illness, past or present alcohol or drug dependence, or past or present mental disorder.
- (h) Properties that are unoccupied because the liable person is in detention. This does not apply to people who are in prison for non-payment of fines.
 - (i) Properties that are unoccupied because this is prohibited by law or because of action taken under an Act of Parliament.
 - (ii) Properties that are owned by housing bodies and are unoccupied because they are to be demolished.

(K)	Properties that are not the sole or main residences of any person, where the liability for
council t	tax falls to be met solely out of the estate of a deceased person and either no grant of
confirma	ation has been made or no more that 6 months have passed since such a grant has been made.

- (L) Properties where the liable person is a charity, which are unoccupied, and were last used in furtherance of the charity's objects. The exemption is awarded for a maximum of 6 months from the date that the property was last occupied.
- (M) Properties that are not the sole or main residences of any person and are held by religious bodies for the purpose of being occupied by a minister of religion from which to perform the duties of the office.
- (N) Properties that are owned by the secretary of state for defence and which are held for the purpose of armed forces accommodation.
- (O) Properties that are not the sole or main residences of any person and that have been lawfully repossessed by a person with a heritable security over them.
- (p) Properties that are unoccupied and unfurnished, are situated on agricultural lands and were last used in connection with those lands. "Agricultural lands" means lands used for agricultural or pastoral purposes only or as woodlands, market gardens, orchards, allotments or allotment gardens, or on land exceeding one tenth of a hectare used for the purpose of poultry farming.
- (q) Properties that are not the sole or main residences of any person and that are held by a registered housing association as trial accommodation for the elderly or disabled. The property must fall within the description as mentioned in Paragraph (a) of Section 61(4) of the Housing (Scotland) Act 1987. The property must be available as trial accommodation to persons of pensionable age or the disabled, who are likely in future to live in dwellings of the same description as provided.
- (r) Unoccupied properties which form part of another dwelling. The other dwelling is occupied by the person liable for Council Tax on the unoccupied property. The unoccupied property is difficult to let separately.
- (s) Properties that are not the sole or main residences of any person, where a person is liable by virtue of being a trustee in Bankruptcy.

Please return this form to the address below:

The Director of Health and Social Care Midlothian Council PO Box 12956 DALKEITH EH22 1YB