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

1. 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

3. The property is incapable of being lived in because it is being structurally repaired, improved or reconstructed.

4. The property is unoccupied and unfurnished and was built, or last occupied, after 1 October 1992.

   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 is not the sole or main residence of any person

   7.1. The property is unoccupied because the liable person is solely or mainly resident in a hospital or home

   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 person is solely or mainly resident elsewhere to provide care to another person.

   If you have ticked any box of 7 above, please enter below the name and address of the hospital, home or other place where the liable person is now living

8. The property is unoccupied because the liable person is in detention. Please enter address of institution below.

9. The property is unoccupied because this is prohibited by law or because of an action taken under an Act of Parliament. Please enter below further details.
10. The property is owned by a housing body and is unoccupied because it is to be demolished. Please enter below the name and address of the housing body.

11. The property is not the sole or main residence of any person. The liability to pay Council Tax falls to be met from the estate of the deceased person, and either no grant of confirmation has been made or no more than six months have passed since such a grant has been made. 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 used in furtherance of the charity’s objects. 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 by a religious body for the purposes of being occupied by a minister of religion from which to perform the duties of his 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 the purposes of armed forces accommodation.

15. The property is not the sole or main residence of any person and has been lawfully repossessed by a person with a heritable security over the dwelling. Please enter below the name and address of the person or organisation which has repossessed the dwelling.

16. The property is unoccupied and unfurnished, is situated on agricultural land, and was last occupied and used in connection with those lands.

17. The property is not the sole or main residence of any person, is held by a registered housing association, and is used as trial accommodation for the elderly and disabled. Please enter below the name and address of the housing association.

18. The property is unoccupied, and forms part of another dwelling. The other dwelling is occupied by the person liable for Council Tax on the unoccupied property which is difficult to let separately.

**Declaration**
I declare that to the best of my knowledge the information given on this form is true and correct. I understand that it is an offence to knowingly make a false declaration. The penalties include prosecution for fraud. I understand that enquiries may be made to verify the information given. If awarded an exemption, I undertake to inform you within 21 days of any change in circumstances affecting the amount of Council Tax payable.

Signature ___________________________ Date ___________________________

**Data Protection** - We are asking for the above 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.
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 tax falls to be met solely out of the estate of a deceased person and either no grant of confirmation 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