

COUNCIL TAX

Property Exemption Claim Form

Data Protection - We are asking for the following information in accordance with the provisions of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and the 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.

**Please read the notes on Page Three of this form
and then complete each section in BLOCK CAPITALS**

Details of the person making the claim

- Title _____ Name _____
- Current Address _____
_____ Postcode _____

We may have to contact you again to obtain evidence in support of your claim or with a view to arranging a visit to your property. Please provide contact details below:

- Daytime Telephone Number _____
- E-mail Address _____

Details about the property you are claiming for

- Full address of the property you wish to claim exemption for _____
_____ Postcode _____
- Council Tax Reference Number _____
- Category number of exemption you wish to apply for (*see Page Three*) _____
- Date you want the exemption to start _____
- Date property became unoccupied _____ Became unfurnished _____

Need Help and Advice?

If you need help and advice to complete this form please telephone 0800 393811 or visit one of our Service points or e-mail us at: Operations.Team@highland.gov.uk. Please do **NOT** send personal data to the above email address.

Completed claim forms should be returned to: Operations Team, The Highland Council, PO Box 5650, Inverness, IV3 5YX.

Until your claim has been dealt with, you must continue to make payment as requested in the last bill we sent to you.

DECLARATION - ALL APPLICANTS MUST COMPLETE THIS SECTION

Please read this declaration carefully before you sign and date it

SECTION ONE

Warning: It is an offence to give false information.

If someone has completed this form on your behalf, you must make sure that it has been read back to you in full and you understand everything before you sign the declaration

- This is my notification of Property Exemption;
- I declare that the information I have given on this form is correct and complete;
- I authorise the Highland Council to check the information I have given and make any necessary enquiries to verify the information on this form;
- I understand that the Highland Council will require access to my property in order to assess whether I meet the qualifying criteria;
- I understand that if I give information that is wrong or not complete or fail to report a change which may affect my exemption, I may have to pay a fine of up to £200. I have no objection to the Council inspecting my property.

All persons named on the Council Tax bill/responsible for payment of the Council Tax must sign below

- Claimant's Signature _____ Date _____
- Signature _____ Date _____
- Signature _____ Date _____
- Signature _____ Date _____

SECTION TWO

This section must be completed if the claim form has been filled in by someone else on your behalf. This includes voluntary organisations, an appointee, relative or representative of the Council.

- Please PRINT the name of the person who completed this form _____

- Their address _____

- Their telephone number _____
- Relationship to any of the persons who have signed the declaration in Section One of this form:

- Please give the reason why the claimant was unable to complete the form _____

- **I declare that I have filled in this form for the person(s) named above in accordance with their instructions and have read this back to them in full before they signed the declaration.**

Signature of person completing form _____ Date _____

- **I declare that the person named in Section Two has completed this form on my behalf and has read it back to me in full. I confirm that I understand the nature of this claim form and the details provided in this form.**

Categories of Exempt Dwellings

Unoccupied and Unfurnished where:

1. A new completed property entered in the Valuation List after 1/4/93 which is both unoccupied and unfurnished.
2. Less than 6 months has elapsed since the property was last occupied or furnished for a period of 6 weeks or more. Maximum exemption is 6 months. This exemption applies to the property. If you become the owner or tenant of a property that was previously unoccupied and unfurnished, the 6 months maximum exemption may already have been fully or partially used.

Unoccupied dwellings where:

3. Owned or tenanted by a charity which when last occupied, was occupied to continue the objectives of the charity - maximum 6 months exemption from date last occupied.
4. The person liable to pay the Council Tax was the last person to occupy the property as their sole or main residence and they have moved to a prison (doesn't apply if non payment of a fine), hospital, hostel, nursing home, care home services or elsewhere for the purpose of receiving or providing personal care.
5. The liability is due to be met **solely** out of the estate of the deceased person:
 - (a) where no grant of confirmation has been made - exemption unlimited;
 - (b) where confirmation has been made - maximum 6 months exemption.
6. Occupation prohibited by law **or** kept unoccupied by reason of action taken under powers conferred by or by any act of parliament, with a view to prohibiting its occupation or to acquiring it (subject to a closing, demolition or compulsory purchase order).
7. The property is awaiting demolition and is owned by a Local Authority or Social landlord.
8. Dwelling which is not the sole or main residence of any person and which is held by or on behalf of a religious body for the purpose of being available for occupation by a minister as a residence from which to perform the duties of his office.
9. A student flat is unoccupied for a period of less than four months, and when previously occupied was occupied only by students who meet the qualifying conditions or persons shown in 17 (ii) below.
10. All liable persons are students who meet the qualifying conditions living elsewhere for the purpose of their studies.
11. Property repossessed by a mortgage lender.
12. Housing Association 'Trial Flats' for the disabled or persons over a pensionable age.
13. Property forms part of or is in the ground of another dwelling or which is difficult to let separately from the other dwelling and the owner or tenant has their sole or main residence in the other dwelling.
14. A garage, carport or car parking space which is used for accommodating a private motor vehicle(s) providing that such use is ancillary to and wholly in connection with another dwelling.
15. Liable person is a trustee in bankruptcy.
16. Owned by the MOD and held as armed forces accommodation.

Occupied where:

17. Occupied by none other than:
 - (i) Students who meet the qualifying conditions;
 - (ii) Students spouses or dependants who are not British citizens and who are prevented by the immigration rules from either claiming benefits or working in the UK;
 - (iii) Recent school or college leavers - 18 or 19 year olds who have left school between 1 May and 31 October in any year;
 - (iv) Persons under 18 years of age;
 - (v) Persons with a severe mental impairment.
18. Occupied only by persons under the age of 18 years.
19. Prescribed Housing Support Services Accommodation.
20. Owned or tenanted by a person who has a relevant association with visiting armed forces.
21. Student Halls of Residence owned and managed by a College or University, charitable body or which is

subject to an agreement allowing the College or University to control who occupies such accommodation.

22. Property used as a prison (excluding any part of the property used exclusively by prison staff as a kitchen, dining room, toilet or for personal washing facilities). *Page*

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