

COUNCIL TAX PROPERTY EXEMPTION CLAIM FORM

Inverclyde Council

Reference:

Issued By:

Date --

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 administrating public funds. We will not give information to anyone else, or use information about you for other purposes, unless the law allows us to.

Details of the Person Making the Claim

- Title..... Forename(s).....
- Surname.....
- Your Current Address.....
-Postcode.....
- Daytime Telephone Number.....
- E-mail Address.....
- Council Tax Reference Number (if known).....

Details of Property

- Address of Property
- Council Tax Reference Number
- Date you want the exemption to start from.....
- Date you want the exemption to end
- Please tick the appropriate box on the reverse of this form to indicate the category of exemption you are applying for.

This section to be completed by Prison/Hospital Authorities

I confirm that the above named person is to be/was detained from/...../..... to/...../..... (earliest release date, if known). In the case of person(s) detained in prison I confirm that they are detained for an offence other than non-payment of a fine.

Signed:.....

Position:..... Date.....

Prison/Hospital Stamp

Declaration

The information I have given is true and accurate and I undertake to inform you immediately if my circumstances change. I understand that if I give false information I may be liable for a fine of up to £200. I understand that a representative of Inverclyde Council may inspect the property at any time during the period of the claim.

Signed*..... Date.....

Unoccupied and Unfurnished where:

- A property that is unoccupied and unfurnished and is situated on land that is for agricultural or pastoral purposes only, or woodlands, market gardens, orchards, allotments or allotment gardens, or poultry farming where the land exceeds 1/10th hectare, which when last occupied, was occupied and used in connection with those lands. Documentary evidence required on the status of the property – e.g. a letter from the Farmer confirming previous use.
- Owned or tenanted by a charity or religious body which when last occupied, was occupied to continue the objectives of the charity or religious body – maximum 6 months exemption from last date occupied. Documentary evidence from Charitable body confirming that the house property is currently unoccupied/unfurnished.
- 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. Section to be completed by Authorities
- 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 of 6 months exemption
- Occupation prohibited by law or kept unoccupied by reason of action taken by powers conferred by or by any act of parliament, with a view to prohibiting its occupation or to acquiring it (subject to closing, demolition or compulsory purchase order). Documentary evidence is required – e.g. a copy of the Closing Order, or a copy of any other legal document confirming position.
- The property is incapable of habitation due to major repair work or structural alteration. Exemption applies for a maximum of 12 months since the last day of occupation or 6 months after the work is substantially completed. Examples of evidence would be internal photographs of each room and quotation of work from the builder
- Properties repossessed by a mortgage lender. Documentary evidence is required – e.g. letter from a Bank/Building Society etc confirming that the property was repossessed
- Housing Association “Trial Flats” for the disabled and persons over a pensionable age.
- Property forms part 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. Documentary evidence requirements – e.g. copies of adverts, which should have been placed at reasonable intervals in estate agents, newspapers etc. The advert should be fair and unrestrictive.
- 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
- Liable person is a trustee in bankruptcy. Documentary evidence required – e.g. letter from the trustee confirming that the person liable to pay Council Tax is subject to bankruptcy.
- Owned by the MOD and held as an armed forces accommodation. Documentary evidence is required – e.g. confirmation from an authorised representative of the Government, armed forces etc that the dwelling is owner by the Secretary of State and is used for occupation by Armed Forces Personnel

Occupied where:

- Occupied only by persons under the age of 18 years: copy of birth certificate should be supplied.
- Prescribed Housing Support Services Accommodation: name & address of organisation providing prescribed housing support service should be supplied along with details of shared facilities, e.g. kitchen, bathroom.
- Non British Spouse of a Student where the spouse or dependent of a student is a non British citizen and prevented by the terms of his/her visa leave to remain in the UK from taking paid employment and claiming benefit. Confirmation of student status of partner and copy of visa required.
- Owned or tenanted by a person who has a relevant association with visiting armed forces. Confirmation from the visiting armed forces is required.
- 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)