



East Lothian
Council

Council Tax Account No.

Date

Council Tax

Exemption

Please read the notes overleaf. This form should be completed in ink and block capitals. The completed form should be returned to the Council Tax Team, East Lothian Council, Haddington, EH41 3HA.

Your name

Enter the address of the property for which you are claiming exemption

Correspondence address (if different)

This must be provided if not residing property

Is the property furnished?

(Tick or complete boxes as appropriate)

- 1 The property is occupied entirely by persons under 18 years of age.
- 2 Enter the date built, or last occupied or furnished, whichever is latest.
- 3 The property cannot be lived in because it is being structurally repaired, improved or reconstructed.
- 4 The property is unoccupied and was last occupied by students, and is not the sole or main residence of any person other than a student.
Enter the date last occupied.
- 5 The liable person is a student(s) and the property is not the sole or main residence of any person.
- 6 The property is unoccupied because the liable person is solely or mainly resident in a hospital or home.
- 7 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.
- 8 The property is unoccupied because the liable person is solely or mainly resident elsewhere to provide care for another person.

If you have ticked any box between questions 6 to 8 above, please enter the name and address of the hospital, home or other place where the liable person is now living.

9 The property is unoccupied because the liable person is in detention.

Please enter the name and address of the institution where the liable person is being detained

10 The property is unoccupied because this is prohibited by law or because of an action taken under an Act of Parliament.

Please enter further details of the legal prohibition or action taken.

11 The property is owned by a housing body and is unoccupied because it is to be demolished.

Please enter the name and address of the housing body which owns the property.

12 The property is not the sole or main residence of any person. The liability to pay Council Tax is to be met from the estate of a 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.

13 The liable person is a charity and the property is unoccupied and was last used in furtherance of the charity's objects.

Enter here the date last occupied.

Please enter the name and address of the charity which owns/rents the property.

14 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/her office.

Please enter the name and address of the religious body.

15 The property is owned by the Secretary of State for Defence and is held for the purposes of Armed Forces accommodation.

16 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 the name and address of the person or organisation which has repossessed the dwelling.

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

18 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 the name and address of the housing association.

19 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. I understand that enquiries may be made to verify the information given. If awarded an exemption I undertake to inform the Council within 21 days of any change in circumstances affecting the amount of Council Tax payable.

Signature Date

Email Daytime Tel Mobile

This form should be completed by the liable person and returned to:

Council Tax Team
East Lothian Council
Haddington
EH41 3HA

Dunbar Area Office – The Bleachingfield Centre EH42 1DX
Haddington area Office – John Muir House EH41 3HA
Musselburgh Area Office – Brunton Hall EH21 6AF
North Berwick Shared Facility – School Road, EH39 4JU
Prestonpans Shared Facility – Library, West Loan EH32 9NX
Tranent Area Office – The George Johnstone Centre EH33 1AE

Failure to complete and return this form could result in the award of a Council Tax Exemption being delayed or cancelled.

If you wish to contact a member of the Council Tax Team, please phone 01875 824314 or visit www.eastlothian.gov.uk/counciltaxforms and complete one of our online forms.

East Lothian Council uses the personal data you provide for purposes associated with the delivery of our services. For more information go to: www.eastlothian.gov.uk/privacyct Personal data will be retained in line with East Lothian Council's retention policies. For more information contact Data Protection Officer, East Lothian Council, John Muir House, Haddington, EH41 3HA. Email: dpo@eastlothian.gov.uk

Alternatively, you can call in to one of our local offices from 9.00am to 4.30pm Monday, Tuesday and Thursday, 10.00am to 4.30pm Wednesday or 9.00am to 3.30pm Friday.

For further information refer to our website www.eastlothian.gov.uk/counciltax

COUNCIL TAX PROPERTY EXEMPTION NOTES

The person liable to pay Council Tax on a property (the liable person) should complete the application form if it is believed that the property may be exempt. If the "liable person" is a housing body or charity the form should be completed by a relevant officer. Should the property qualify for exemption, no Council Tax is payable. Some categories of exemption apply for limited periods only of up to four or six months. If you tick a box and are asked to enter a date, please do so.

A property is "unoccupied" if it is not being lived in. If a property is unoccupied, subsequently lived in for less than six weeks and is then unoccupied again it is treated as being unoccupied for the entire period.

A property is "not the sole or main residence of any person" if it is not someone's main or only home. It can be lived in on an occasional basis by persons whose main homes are elsewhere.

Set out below are categories of properties qualifying for exemption (these cross-reference to the categories specified in Part 3 of the application form).

- 1 Properties occupied entirely by persons aged under 18.
- 2 Properties which are unoccupied and unfurnished. Only properties built or last occupied after 1st October 1992 qualify. The exemption runs for up to six months from the date built, last occupied or last furnished, whichever is latest.
Example: A house is unoccupied and unfurnished. It was last occupied and furnished on 1st May 1995. It is re-occupied on 1st October 1995. The house is exempt from 1st May to 30th September 1995. Council Tax becomes payable on 1st October.
- 3 Properties which cannot be lived in because they are being structurally repaired, improved or rebuilt.
Example: Structural repair work begins on a property on 1st June 1995 making it uninhabitable. Repair work ends on 1st December 1995 when the house becomes habitable. The house is exempt from 1st June to 30th November 1995.
- 4 Properties which are unoccupied and were last occupied entirely by students. Exemption runs for up to four months from the date last occupied. A different type of exemption also applies to properties during periods when they are occupied entirely by students.
Example: A student rents a flat. On 1st May 1995 she leaves to live temporarily elsewhere. The flat is empty until 1st October 1995 on which date she returns. The flat is exempt for the four months from 1st May to 31st August 1995.
- 5 Properties where the liable person is a student and which are not the sole or main residence of any person.
Example: A student owns a property in Musselburgh. This is left vacant while he lives in London to undertake his studies. The property is therefore exempt during this period.
- 6 Properties unoccupied because the liable person is solely or mainly resident in a hospital, home, nursing home, private hospital or hostel. In such cases he/she must be receiving care or treatment.
Example: An elderly lady lives in a council flat. On 1st May 1995 she goes into long-term care in hospital. The flat is exempt from that date.
- 7 Properties 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 because of old age, disablement, illness, past or present alcohol or drug dependence or past or present mental disorder.
Example: On 1st October 1995 an elderly lady moves in with her daughter on a long-term basis due to illness. Her own home is unoccupied and is exempt from that date.
- 8 Properties unoccupied because the liable person is solely or mainly resident elsewhere to care for another person due to the other person's old age, disablement, illness, past or present alcohol or drug dependence or past/present mental disorder.
Example: On 1st June 1995 a woman moves in with her friend to care for her during recovery from a serious illness. Her own home is unoccupied and is exempt from that date.
- 9 Properties unoccupied because the liable person is in detention. This does not apply to people in prison for non-payment of fines.
Example: On 1st June 1995 a man who was living in his own home is detained in prison. His property is exempt during his detention.
- 10 Properties unoccupied because it is prohibited by law or because of action taken under an Act of Parliament.
- 11 Properties owned by housing bodies which are unoccupied because they are to be demolished.
- 12 Properties which are not the sole or main residence of any person where liability for Council Tax is to be met solely from the estate of a deceased person and either no grant of confirmation has been made or no more than six months have passed since such a grant was made.
Example: The owner of a house dies on 1st May 1995 and the house is unoccupied. A grant of confirmation is made on 1st June 1995. Ownership passes to the beneficiaries on 1st July 1995. The house is exempt from 1st May to 30th June 1995.
- 13 Properties where the liable person represents a charity and which are unoccupied having last been used in furtherance of the charity's aims. Exemption runs for up to six months from the date the property was last occupied.
Example: A recognised charity owns a house last occupied by one of its workers to carry out charity duties. The worker leaves the house unoccupied on 1st June 1995 and it is then re-occupied on 1st July 1995. The house is exempt from 1st June 1995 to 30th June 1995.
- 14 Properties which are not the sole or main residence of any person and which are held by religious organisations for occupation by a minister of religion and from which the duties of the office are carried out.
Example: A manse is left unoccupied on 1st August 1995 and a new minister moves in on 1st September 1995. The property is exempt from the 1st to 31st August 1995.
- 15 Properties owned by the Secretary of State for Defence as Armed Forces accommodation.
- 16 Properties which are not the sole or main residence of any person and which have been lawfully re-possessioned by a person or an agency with a heritable security over them.
Example: A property is re-possessioned by a Building Society on 1st April 1995 and is unoccupied until 1st May 1995. It is exempt between 1st and 30th April 1995.
- 17 Unoccupied and unfurnished properties on agricultural lands which were last used in connection with those lands. "Agricultural lands" means lands used for agricultural or pastoral purposes only, OR used as woodlands, market gardens, allotments/allotment gardens OR lands exceeding one tenth of a hectare used for poultry farming.
Example: A small farm is unoccupied and was last run as a market garden. Whilst unoccupied the property is exempt.
- 18 Properties which are not the sole or main residence of any person and which are held by registered housing associations 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. It must be available as trial accommodation to persons of pensionable age or to the disabled who are likely in future to live in dwellings of the same description as those provided.
Example: A housing association has flats available to pensioners for a trial period. This enables them to consider whether they wish to live in similar accommodation permanently. Whilst living in the flats the pensioners are still considered liable for Council Tax on their main homes and the flats are therefore exempt.
- 19 Unoccupied properties which form 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.
Example: A house contains an upstairs "granny flat" with its own kitchen and bathroom. There is a common entrance hall and stairway. The flat is difficult to let separately and, while unoccupied, is exempt.