

# Orkney Islands Council

## Council Tax – Application for Exemption



There are many categories of Council Tax exemptions, please read carefully through the list of exemptions, listed below, that are available and tick the box that applies. Please provide any additional information requested and sign the declaration at the end of the form. This form deals with the main features of the Council Tax Exemption system, it does not cover every detail and we may contact you if we need more information.

Your Name \_\_\_\_\_

Your Address \_\_\_\_\_

\_\_\_\_\_ Postcode \_\_\_\_\_

Address on which exemption is being applied for \_\_\_\_\_

(if different from above)

\_\_\_\_\_ Postcode \_\_\_\_\_

**Exemption Categories** – please read carefully through the list of exemptions that are available and tick the box that applies.

- 1 A new unoccupied and unfurnished dwelling.**   
This applies only to a new dwelling that has been entered onto the Valuation List for the first time. The property must be unoccupied and unfurnished throughout and exemption will apply for no more than 6 months from the date of entry in the Valuation List.
- 2 An unoccupied dwelling which is undergoing repair.**   
This applies to an unoccupied dwelling which is undergoing, or has undergone, major repair work to render it habitable; or is undergoing, or has undergone, structural alteration (this does not apply to routine decoration). Exemption will apply for no more than 12 months after the last day of occupation. Please give details of the works being undertaken, or that have been undertaken (including relevant dates) and the date on which the property was last occupied (if known) – using the additional information box provided at the end of this form.
- 3 An unoccupied dwelling last occupied by a charitable body.**   
This applies to an unoccupied dwelling owned or rented by a Charity, which when last occupied was used for charitable purposes. Exemption will apply for no more than 6 months from date of last occupation. Please provide charity number along with details of what the property was used for when last occupied - using the additional information box provided at the end of this form.
- 4 An unoccupied and unfurnished dwelling.**   
All moveable furniture must be removed from the dwelling before the exemption can be awarded. Exemption will apply for up to 6 months from the date the dwelling was last occupied, followed by a 50% discount for a further 6 months (50% does not apply to any water or waste water charges).
- 5a An unoccupied dwelling, which was last occupied by a person who is now in prison.**   
This applies to an unoccupied dwelling which on the last occupation day was the sole or main residence of a person who is now in prison and who would otherwise be liable for Council Tax. Please provide official confirmation of detention along with this form.
- 5b An unoccupied dwelling, which was last occupied by a person who is now living in a hospital, a residential care home or a nursing home.**   
This applies to an unoccupied dwelling, which on the last occupation day was previously the sole or main residence of a person who is now living in a hospital, a residential care home or a nursing home; and who would otherwise be liable for Council Tax. Please provide the address of the hospital or care facility – using the additional information box provided at the end of this form.
- 5c An unoccupied dwelling, which was previously the sole or main residence of a person who is now living elsewhere to receive personal care.**   
The person must be living elsewhere to receive personal care due to old age, disablement, illness, past or present alcohol or drug dependence, or past or present mental disorder; and who would otherwise be liable for Council Tax. Please provide the address where the person claiming exemption now lives along with details of the personal care being received – using the additional information box provided at the end of this form.

- 5d An unoccupied dwelling, which was previously the sole or main residence of a person who is now living elsewhere to provide personal care for someone.**
- The person must be living elsewhere to provide personal care for someone who needs care due to old age, disablement, illness, past or present alcohol or drug dependence, or past or present mental disorder; and who would otherwise be liable for Council Tax. Please provide the address where the person claiming exemption now lives along with details of the personal care being provided – using the additional information box provided at the end of this form.
- 6 Deceased owners.**
- This applies to an unoccupied dwelling in respect of which the liability to pay Council Tax would fall to be met solely out of the estate of a deceased person - for example, where ownership of the property is still in the name of the deceased person. Exemption will apply for no more than 6 months from the date of the grant of confirmation. Please provide the name(s) of the current owner(s): \_\_\_\_\_
- 7 An unoccupied dwelling, the occupation of which is prohibited by law.**
- This applies where the occupation of the property has been prohibited by an Act of Parliament, for whatever reason. Please provide details of why the occupation of the property is prohibited by law, along with any available proof – using the additional information box provided at the end of this form.
- 8 Dwellings awaiting demolition.**
- This applies to an unoccupied dwelling which is owned by a Local Authority or Scottish Homes and is kept unoccupied as it is due to be demolished. Please provide details – using the additional information box provided at the end of this form.
- 9 Dwellings for occupation by ministers.**
- This applies where an unoccupied property is being held by, or on behalf of, a religious body for the purpose of being available for occupation by a minister of religion as a residence from which to perform the duties of their office. Please provide details – using the additional information box provided at the end of this form.
- 10a A dwelling occupied solely by full-time students.**
- To qualify as a student, you must either:
- Study for at least 24 weeks for 21 hours per week in each academic year.
  - Be a foreign language assistant working in a school or other educational establishment and be registered with the British Council.
  - Be under 20 years old and studying for a non-advanced course for at least 12 hours a week for 3 months. Non-advanced courses include A levels, Highers, and Level 3 Scottish Vocational Qualifications.
- Using the additional information box provided at the end of this form (or a separate piece of paper), please list the names; dates of birth; courses of study; course dates (start & end); qualifications being studied; and the address of educational establishment for each person residing in the dwelling. We will have to seek confirmation of your student status from your educational establishment and may contact you for additional information.
- 10b A dwelling occupied solely by care leavers aged under 26.**
- A dwelling occupied solely by care leavers who are under 26 years of age, who were on their 16<sup>th</sup> birthday or at any subsequent time looked after by a local authority. Using the additional information box provided at the end of this form, please provide the names and dates of birth and the address of the local authority that provided the care for each person residing in the dwelling. We will have to seek confirmation of your care from the local authority and may contact you for additional information. This exemption cannot be applied before April 2018.
- 11 An unoccupied dwelling, which within the last 4 months was last occupied by a full-time student(s).**
- This exemption applies to properties that are not the sole or main residence of any person other than a student. It is intended to apply to property previously let to students which is left empty during holiday periods between academic sessions.
- 12 An unoccupied dwelling which is owned or tenanted by a full-time student(s) who now has their sole or main residence elsewhere.**
- Using the additional information box provided at the end of this form, please provide additional details about your circumstances. This should include the course of study; course dates (start & end); qualifications being studied; and the address of educational establishment. We will have to

seek confirmation of your student status from your educational establishment and may contact you for additional information.

- 13 Repossessed dwellings.**   
This applies where the property is unoccupied and lawful possession has been entered into by a creditor who has called up the heritable security over the dwelling. Please provide details, along with supporting evidence – using the additional information box provided at the end of this form.
- 14 Agricultural dwellings.**   
This applies where the property is both unoccupied *and* unfurnished, is situated on agricultural land, and which when last occupied was used in connection with agricultural or pastoral purposes. Please provide details – using the additional information box provided at the end of this form.
- 15 A dwelling held by a Housing Association as a ‘trial flat’ for the disabled or pensioners.**   
This exemption allows a property to be kept free for trial purposes to see if residents can adapt to a more permanent stay in similar properties owned by the association. For example, trying out sheltered housing pending a formal tenancy being granted in another similar property. Please provide details – using the additional information box provided at the end of this form.
- 16 Student Halls of Residence**   
This applies to property which is part of a halls of residence provided predominantly for the accommodation of students and is owned or managed by a College or University, or a body established for charitable purposes only.
- 17 A dwelling owned by the Ministry of Defence, held for the purpose of armed forces accommodation.**   
Please provide details – using the additional information box provided at the end of this form.
- 18 A dwelling in which the only residents are under 18 years of age.**   
Please give names and dates of birth of all occupants - using the additional information box provided at the end of this form.
- 19 An unoccupied dwelling which is difficult to let due to the proximity of your own sole or main residence.**   
This could apply to certain unoccupied dwellings which are within the curtilage of another dwelling, are difficult to let separately and for which the liable person is resident in that other dwelling. For example, empty ‘granny flats’ or staff accommodation in a larger property. Please provide additional information and reasons why the property is difficult to let – using the additional information box provided at the end of this form.
- 20 Garage and storage premises.**   
This exemption applies to a lock up garage or domestic storage premises, provided that its use is ancillary to and in connection with another dwelling.
- 21 Dwellings of persons made bankrupt.**   
This exemption applies where the property is unoccupied and the property is vested with the permanent trustee (for example the Accountant in Bankruptcy). Please provide details, along with supporting evidence – using the additional information box provided at the end of this form.
- 22 A dwelling owned or tenanted by visiting armed forces personnel.**
- 23 A dwelling occupied solely by a person(s) who is severely mentally impaired.**   
The person must have a severe impairment of intelligence and social functioning, which appears to be permanent, and must also receive certain benefits. We will contact you for more information.

### Additional information

Please use this box to provide any additional information that you have been asked to provide or would like to tell us:

Additional information continued.

## Declaration – please read and sign

The date from which you are applying for the above exemption. \_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_

I declare to the best of my knowledge and belief that the information on this form is true and accurate and I will tell you about any change in circumstances that may affect any Council Tax exemption awarded. I understand that it is an offence to knowingly make a false statement and that in doing so I may be liable for prosecution or a fine. If required, I have no objection to the council inspecting the property to confirm the information provided.

Signature \_\_\_\_\_ Name (print) \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_

Please provide your email address or telephone number in case we need to contact you about your application. You do not have to tell us but it will help us to contact you quickly if we have any questions.

email address: \_\_\_\_\_ Telephone: \_\_\_\_\_

## How information about you will be used

We need the information on this form to determine if you are entitled to a Council Tax or Scottish Water (water and waste water) exemption and to process your application. The Local Government Finance Act 1992 is the legal basis for the Council processing your personal information.

The information may be shared as follows.

Within the local authority, with other local authorities and Audit Scotland to detect and prevent fraud.

Within the local authority to help improve the services provided by the Council, such as information on properties that become empty or become occupied.

With the Assessor to maintain the Council Tax Valuation List and to evidence empty properties.

With the Electoral Registration Officer to determine eligibility to vote.

Any medical information that you have supplied to support this application is “special category” personal data and will only be disclosed to third parties as necessary for the operation and administration of Council Tax.

For more information about how we process information, how long we retain the information, or the right to complain please contact us or visit <http://www.orkney.gov.uk/Online-Services/privacy.htm>. If you are unable to access the Council’s website you can request a paper copy from the Council. Users of smartphones can also scan the code below to access the information.



For more information on Council Tax and any reductions visit the Council’s website <http://www.orkney.gov.uk/>  
Please return the completed form to the Council Tax Section, Orkney Islands Council, Council Offices, Kirkwall, Orkney, KW15 1NY. Tel: (01856) 873535 Ext 2133 (Direct Dial 01856 886322),  
email: [revenues@orkney.gov.uk](mailto:revenues@orkney.gov.uk)

Feb 19

For official use only:

Ctax Ref \_\_\_\_\_ Valuation Ref \_\_\_\_\_ Issued \_\_\_/\_\_\_/\_\_\_

Input by \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_ Contact Update Y / N

If form completed by member of staff please provide name \_\_\_\_\_