# COUNCIL TAX

# Property exemption application form

Property address:

Account reference:

Liable person name and address:

Telephone number and

email address

Type of exemption

requested (see list overleaf):

Exact exemption start date:

Exact exemption end

date (if known):

Type of documentary evidence

attached (see overleaf):

**Application forms for other specific exemptions such as student and empty property reductions can be downloaded from www.dumgal.gov.uk/counciltax**

**Declaration: to be completed by or on behalf of the applicant**

I declare that the information on this application is correct. I will notify you immediately

of any changes that might affect my Council Tax.

I understand that giving false information is an offence for which a penalty can be imposed and you may check the information with other sources as allowed by the law.

I understand that any information I have provided will be used in the administration of my Council Tax account. You may give information to other parties where the law allows this.

Name: Date:

**Guidance notes**

Exemption from Council Tax can only be awarded where the relevant criteria are met. Some exemptions are time limited by law. All reductions are subject to review.

**Agricultural exemption**: unoccupied and unfurnished house on agricultural land last occupied in connection with those lands. Documentary evidence that the property was last occupied by a farm worker is required, for example a P45 or contract.

**Major or structural repair exemption**: unoccupied house currently undergoing structural repair, major improvement or reconstruction. Up to maximum of 12 months from the date it became unoccupied. Documentary evidence of the work being undertaken is required for example a builder’s schedule of work. Quotes are not acceptable.

**Prohibited by law exemption**: unoccupied house where occupation is prohibited by law. Documentary evidence of the legal prohibition is required for example a copy of the closing order or compulsory purchase order.

**Difficult to let exemption**: unoccupied house which forms part of or is in the grounds of a property occupied by the owner or tenant which is difficult to let separately from the main property for example, a granny flat or annexe. Evidence of the property layout is required.

**Property held for occupation by minister’s exemption**: unoccupied house held available by a religious body for occupation by a minister as a residence from which to perform the duties of his office. A letter from the religious body must be supplied.

**Repossessed exemption**: unoccupied house in respect of which a financial institution, who has been granted a mortgage on the property as security has taken possession under the mortgage. Written confirmation required from the bank or building society.

**Care exemption**:unoccupied house which was last lived in by a person who has moved to receive or provide personal care but who remains liable for the Council Tax. This includes that now resident in a care home, hospital or nursing home. Evidence of the new residence should be supplied, for example a Council Tax bill if moved home, or letter from doctor or care home if in hospital or care home.

**New or existing**: a property which is unoccupied and completely unfurnished, with the exception of fixtures and fittings. If your main residence is not in Dumfries and Galloway you must supply documentary evidence of your liability there in support of your application, for example, a copy of your current Council Tax bill

For further information or advice, contact:

Dumfries and Galloway Council, Enabling and Customer Services, Local Taxation Team, PO Box 9089, Dumfries DG1 9EB

Telephone number 030 33 33 3005, Email Council.Tax@dumgal.gov.uk or visit our website  [www.dumgal.gov.uk/counciltax](http://www.dumgal.gov.uk/counciltax)

**Now hand this form into your nearest Council customer service centre, post or email it using details the above details.**

The data controller of the personal information being collected and processed is **Dumfries and Galloway Council**. This privacy notice will inform you why we collect your personal data, how long we will keep your data, the intended processing of your data and any other information that will make the processing of your data fair, lawful and transparent. Should the Council intend to process your data for another reason, which is not specified in this notice, or for statutory functions; the Council will contact you to provide information.

**Dumfries and Galloway Council contact details:**

Address: Dumfries and Galloway Council, Council Headquarters, English Street, Dumfries DG1 2DD

Email: contact@dumgal.gov.uk

Telephone: 0303 333 3000

**Data protection officer’s contact details:**

Address: Data Protection Officer, Dumfries and Galloway Council, Council Headquarters, English Street, Dumfries DG1 2DD

Email: dataprotection@dumgal.gov.uk

Telephone: 01387 260315

Dumfries and Galloway Council are collecting your data to allow us to administer and collect Council Tax.

The Council need to collect your name, your address and the names of any other adult residents of your address.

The legal basis for collecting your data is that we have a legal obligation under the Local Government Finance Act 1992 to administer and collect Council Tax. As the data we collect is a statutory requirement, if you do not provide your personal details your liability for Council Tax may be incorrect.

The Council may, based on your circumstances, collect data concerning your health. This allows us to assess disregards and/or reductions to which you may be entitled. The legal basis for processing this data is that it is necessary for reasons of substantial public interest as we have a duty to protect public funds and ensure disregards or reductions are applied correctly.

Your information may be sharedinternally with other Council departments, externallywith other local authorities, externally with organisations responsible for auditing the Council, externally with credit reference agencies, externally with the Department for Work and Pensions. We share this information to allow us to ensure your liability for Council Tax is correct and to enable collection of Council Tax. Your data will be stored in accordance with Council Tax recovery procedures, and for a minimum of 7 years.To keep your data secure, it will be held on a password-protected network; with access restricted to staff that have a business need to access your data.

You have the:

* right to be informed
* right to access
* right not to be subject to automated individual decision-making, including profiling
* right to object or restrict processing
* right to data portability
* rights to correction and deletion

You have a responsibility to contact Dumfries and Galloway Council to update your information if it changes.

Should you wish to lodge a complaint, provided are the details of the supervisory authority; the Information Commissioner’s Office (ICO):

Address: Information Commissioner’s Officer, Wycliffe House, Water Lane. Wilmslow, Cheshire

Telephone: 0303 123 1113

<https://ico.org.uk/>