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## **COUNCIL TAX EXEMPTION – AN UNOCCUPIED PROPERTY OF A PERSON WHO PROVIDES PERSONAL CARE IN ANOTHER PROPERTY**

In terms of schedules 2 and 11 of the Local Government Finance Act 1992, and the Council Tax (Exempt Dwellings) Scotland Order 1997 (as amended), a dwelling may be exempt from Council Tax (including the water and sewerage charges) if it falls within the category shown below.

### **UNOCCUPIED DWELLING:**

Which when last occupied was occupied by a person who now **provides** personal care, in another dwelling, to someone who requires it by reason of:

- |                                    |                                       |
|------------------------------------|---------------------------------------|
| a) Old age                         | b) Disablement                        |
| c) Illness                         | d) Past or present alcohol dependence |
| e) Past or present drug dependence | f) Past or present mental disorder    |

**PROOF REQUIRED** (In some instances additional proof may be requested):

- Letter from the doctor of the person **receiving** the personal care confirming the situation
- Completion of Section 2 of the attached application by the person **receiving** personal care

**Please complete the attached form, sign the declaration and return it to this office together with the supporting evidence requested and the completed Section 2 of the form.**

### **NOTE**

The Council is under an obligation to manage public funds properly. Accordingly information that you provide will be used to ensure all sums due to the Council are paid timeously, e.g. by identifying persons who are non-payers of Council Tax and to improve uptake of benefits. The information may also be used to prevent and detect fraud. It is also possible that this information may be shared for the same purposes with public bodies, including neighbouring Councils or other organisations, which handle public funds.

**We aim to respond to enquiries within 20 days. Please allow us this time to update our records**

Visit our Council Tax website to make an online payment, manage your account or check your balance: [www.glasgow.gov.uk/ct](http://www.glasgow.gov.uk/ct)

**You must tell us of any changes that may affect your Council Tax bill. Help us keep your bill right by telling us straight away.**

Glasgow City Council will never telephone you asking for your bank details to refund your Council Tax

Log on to [www.glasgow.gov.uk/privacy](http://www.glasgow.gov.uk/privacy) to find out how we will use your information

**COUNCIL TAX EXEMPTION – AN UNOCCUPIED PROPERTY OF A PERSON WHO PROVIDES PERSONAL CARE IN ANOTHER PROPERTY**

**SECTION 1 – TO BE COMPLETED BY THE PERSON WHO PROVIDES PERSONAL CARE**

I, (print name) \_\_\_\_\_ apply for exemption from Council Tax due on the above property. I confirm I resided at/I am still residing at \_\_\_\_\_ to provide personal care to \_\_\_\_\_ from \_\_\_/\_\_\_/\_\_\_ to \_\_\_/\_\_\_/\_\_\_ (inclusive)

My relationship to the person receiving care is \_\_\_\_\_  
The number of adults (including myself) usually resident in **my own property** is

**DECLARATION**  
I confirm that the information on this form is correct and authorise Glasgow City Council to check the details. If the property no longer meets the exemption requirements, I will notify the Council within 21 days. I understand that failure to do so is an offence which may make me liable for a fine of £50 and £200 for each subsequent offence.

Signed \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_  
Print name here \_\_\_\_\_  
Daytime telephone number \_\_\_\_\_  
If you are not the person **providing** the personal care please state your relationship \_\_\_\_\_

Please note that payment should not be withheld pending the result of any Exemption/Discount application.

**SECTION 2 – TO BE COMPLETED BY THE PERSON WHO RECEIVES PERSONAL CARE**

I, (print name) \_\_\_\_\_  
residing at \_\_\_\_\_

confirm that I received/am receiving personal care from \_\_\_\_\_

In respect of one or more of the following qualifying conditions ( please circle as appropriate):

- a) Old age
- b) Disablement
- c) Illness
- d) Past or present alcohol dependence
- e) Past or present drug dependence
- f) Past or present mental disorder

My Council Tax reference is \_\_\_\_\_

**I have attached a letter from my doctor confirming my situation.**

**DECLARATION**  
I confirm that the information on this form is correct and authorise Glasgow City Council to check the details. If the property no longer meets the exemption requirements, I will notify The Council within 21 days. I understand that failure to do so is an offence which may make me liable for a fine of £50 and £200 for each subsequent offence.

Signed \_\_\_\_\_ Date \_\_\_/\_\_\_/\_\_\_  
Print name here \_\_\_\_\_  
If you are not the person **receiving** the personal care please state your relationship \_\_\_\_\_