



Director of Financial and Business Services
Morag Johnston

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Office Opening Hours:- Monday
to Friday 9.00am - 5.00pm

**Council Tax Exemption Application (Subject to Review) –
An Unoccupied Property which remains the Sole Liability of the Estate of a Deceased Person**

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: (Please ✓ appropriate box)

- a) Where Council Tax liability is due solely by the estate of a deceased person and a Grant of Confirmation has been made, (6 months maximum exemption);
Or
b) Where Council Tax liability is due solely by the estate of a deceased person and a Grant of Confirmation has not been made

Proof Required (In some instances additional proof may be requested):

Grant of Confirmation has been made;

- Certified copy of death certificate(s) and
- Full copy of the Grant of Confirmation relative to the estate of the deceased
- Alternatively, a letter from solicitors acting for the executors verifying that the Grant of Confirmation has been lodged
- Name, address and telephone number of the executor acting for the estate
- Letter from executor stating the subject address is unoccupied and that the estate is still liable for any Council Tax charges

Grant of Confirmation has not been made;

- Certified copy of death certificate(s)
- A letter from solicitors acting for the executors verifying that the Grant of Confirmation has not yet been lodged

Please complete the attached form, sign the declaration and return it to this office together with supporting evidence – without which the exemption will not be considered.

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

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 to find out how we will use your information

Council Tax Exemption Application (Subject To Review) – An Unoccupied Property which remains the Sole Liability of the Estate of a Deceased Person

Name of Deceased

Subject Address

Council Tax Reference

I, (print name) apply for exemption from Council Tax for the period from ____ / ____ / ____ Until ____ / ____ / ____

I am (please circle as appropriate):

- a) The executor of the estate
- b) A representative and my relationship to the deceased was

I enclose the following documentation to support this application:

- Certified copy of death certificate(s)
- Full copy of the Grant of Confirmation relative to the estate of the deceased
- Letter from executor stating the subject address is unoccupied and that the estate is still liable for any Council Tax charges
- Letter from solicitors acting for the executors verifying that the Grant of Confirmation has been lodged
- Letter from solicitors acting for the executors verifying that the Grant of Confirmation has not been lodged

Name, address and telephone number of the executor acting for the estate:

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Please provide the following details if the property has been sold or ownership transferred:

Name of new owner(s)

Date property sold Date property transferred

Name, address and telephone number of solicitors who processed sale

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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

Please supply daytime telephone number