

Council Tax

Additional Information

Exempt Properties

There are categories of empty and occupied properties which are exempt from Council Tax.

If your property is unoccupied for one of the following reasons, you may be entitled to an exemption (some of these may be subject to a time limit)

- An empty and unfurnished property (an exemption can be applied for a maximum period of 6 months from the date the property was last occupied, provided the last period of occupation lasted for 3 months)
- Where the liable person has died and an executor has been appointed (maximum 6 months)
- Where the property was previously occupied by students (maximum 4 months)
- An unoccupied property which is owned by a Registered Charity (maximum 6 months)
- An unoccupied property which is in need of major repair work to make it habitable (maximum 12 months from the date it was last occupied)
- An unoccupied property where the householder is in hospital, a nursing home or in residential care and the decision has been taken that the householder will not return to their property.
- An unoccupied property where the householder is in prison or detained under the mental health act.
- An empty farm cottage
- Where the liable person is a full time student
- A property repossessed by a Bank/Building Society
- Where occupation is prohibited by law
- A property available for occupation by a Minister of Religion
- A property which is owned by a housing body and is kept unoccupied with a view to being demolished
- Where the liable person is living elsewhere to provide or receive care
- A property held by a Housing Association as a trial flat for the elderly or disabled
- Where the liable person has died and no Grant of Confirmation has been made

If your property is occupied you may be entitled to an exemption if the property is:

- Only occupied by full time student(s)
- Occupied by persons receiving housing support services and who share facilities (e.g. bathroom, kitchen)
- Occupied only by persons who are severely mentally impaired and in receipt of qualifying benefits
- Occupied by Ministry of Defence armed forces or occupied by members of visiting forces
- Only occupied by persons under 18 years of age
- Only occupied by care leavers under 26 years of age, who were, on their sixteenth birthday or at any subsequent time, looked after by a local authority and are no longer being looked after by a local authority.
- Where liability falls to be met solely by a Trustee in Bankruptcy

Please note all exemptions are subject to certain conditions. Please contact our Customer Services Team for further information.

How to apply

Complete an application online at
www.dundee.gov.uk/ctforms



...you can do so much more **ONLINE** at...
dundee.gov.uk

Council Tax Discount

A 25% discount will be granted where:

- A person lives alone or
- Where only one person is counted and others are not due to their circumstances (*see below*)

A 50% discount will be granted where:

- All residents over 18 are not counted due to their circumstances (*see below*)

The following people are not counted due to their circumstances;

Persons under 18 years of age; persons over 18 years of age in respect of whom child benefit is still payable; full time students; apprentices on a low wage; Skillseekers; persons detained in prison; individuals classed as severely mentally impaired; long term hospital patients; patients in residential care or nursing homes; certain care workers; members of religious communities who have no income; members of international headquarters or defence organisations; certain school leavers under 20 years of age, certain care leavers under 26 years of age.

A 50% discount will be granted to:

- A purpose built holiday home which cannot be occupied for 12 months of the year
- A job related property where the resident must live in other accommodation provided by their employer as a condition of employment
- A new owner for up to 6 months from the date of purchase, where major repair work is required to make it habitable

A 10% discount will be granted to:

- A property which is unoccupied for up to 24 months since last occupied and is actively being marketed for sale or rent
- A property which is unoccupied for up to 12 months

Prior to 1st April 2019, a 10% discount was granted to a second home which was furnished and occupied for at least 25 days in a rolling 12 month period.

Additional charge for Unoccupied Properties

From 1 April 2016 any property which has been unoccupied for more than 12 months will be subject to a charge of 200%.

The Scottish Government changed the rules to allow the additional charge to encourage owners to return empty properties back into use as quickly as possible. Dundee City Council's Empty Homes Officer can provide help and advice to find the best way to bring properties back into use. Further information can be found at www.dundee.gov.uk/emptyhomes or by contacting the Empty Homes Officer **email: empty.homes@dundee.gov.uk**

Reduction for Disabilities

Under the Council Tax (Reduction for Disabilities) (Scotland) Regulations 1992, where a property is the sole or main residence of at least one disabled person, the liable person may qualify for a reduction provided one of the following conditions is satisfied:

- A room has been provided to cater for the disabled persons specific needs.
- A second bathroom or second kitchen has been provided for use by the disabled person.
- Where sufficient floor space has been provided to permit the use of a wheelchair within the property and that a wheelchair is being used

The person liable to pay Council Tax on a dwelling which satisfies at least one of the above conditions will be charged Council Tax and Water and Sewerage charges at the rate applicable to the band immediately below the band to which the property has been assigned in the Valuation List, e.g. a property placed in Band D will be charged at the rate applicable to Band C.

From 1 April 2000, amended legislation allows for a reduction in respect of Band A properties.

Appeals

If you think you are not liable to pay Council Tax or do not agree with the amount charged you should appeal in writing to the Council Tax and Benefits Manager, PO BOX 216, Dundee, DD1 3YJ, stating your reasons. Appeals against the banding of your property should be made to the Assessor for the Tayside Valuation Joint Board at Floor 1, William Wallace House, Orchard Loan, Orchardbank Business Park, Forfar DD8 1WH.

PAYMENT CANNOT BE WITHHELD PENDING SETTLEMENT OF ANY APPEAL OR QUERY.