

To Be Returned To:
 Perth & Kinross Council
 Local Taxes
 PO Box 7300
 PERTH
 PH1 5WH
 Telephone No: (01738) 477430
 (Mon-Fri 8.45am to 5.00pm)
 Email: localtaxes@pkc.gov.uk



**COUNCIL TAX
 APPLICATION FORM FOR UNOCCUPIED PROPERTY- UNDER RECONSTRUCTION EXEMPTION**

EXPLANATORY NOTE

When a property is unoccupied and uninhabitable as it is undergoing major repairs, improvements or reconstruction, it may be exempt from Council Tax.

With effect from 1 April 2000, legislation was introduced which limits this type of exemption to a maximum award period of 1 year since the property was last occupied.

This application must be completed by the person who is liable to pay Council Tax for the property, or an agent acting on his/her behalf. If the circumstances change you must notify us immediately.

If you wish to apply for an exemption, please complete this form and return it to the above address.

Should you require any further information you may telephone a member of staff on **(01738) 477430** or alternatively visit the **The Customer Services Point at Pullar House, 35 Kinnoull Street, Perth, PH1 5GD**

Please note that an Officer of the Council may contact you with a view to arranging a visit to the property.

All sections of this form must be completed.

Section A:

Name(s) of Liable Person(s):

Current Address:

E-mail Address:

Name and address of Agent (if applicable):

E-mail Address:

Section B:

Unoccupied property address:

..... Postcode:

Council Tax Account Number (if known):

Date property became unoccupied: / /

Date property became completely unfurnished: / /

Date property became uninhabitable: / /

Date repairs, improvements or reconstruction commenced: / /

Please provide as much information as possible regarding all structural repairs, improvements or reconstruction being carried out on the property. Please supply any documentary evidence to support your application (eg receipts, invoices etc):

.....

Please also complete overleaf.

Section C:

Have you applied for:

- a) Building Warrant YES NO
 If yes, please give date of application
- b) Planning Permission YES NO
 If yes, please give date of application
- c) Home Improvements Grant YES NO
 If yes, please give date of application

N.B. Copies of Building Warrant, Planning Permission and /or Home Improvement Grant should be supplied to support this application.

Supplementary Information

Some examples of structural repair/work which **may** qualify are:

- the roof
- removing/replacing internal and external supporting walls
- floor joists or staircases

Some examples of structural repair/work which **will not** qualify are:

- replacing bathrooms or kitchens
- re-wiring or re-plumbing
- replacing windows

N.B. These are only some examples and are not exhaustive. No decision can be made based on partial information being provided. If in doubt, this form should be fully completed, providing all relevant evidence to support the application, in order that it may be assessed.

Section E:

Please state below the intended future use of the property (e.g. to be occupied as your main residence, to be used as a second/holiday home, to be offered for let, to be placed on the market for sale, to remain unoccupied etc):

.....

.....

.....

Section F:

Declaration

I declare that the information given on this application is accurate, and undertake to notify you immediately if the circumstances change.

Signature: **Date:**

DATA PROTECTION

Any information you have provided will be used for the billing and collection of local taxes and the recovery of any unpaid debts due to the Council. Disclosures to third parties will only be made to agents employed by Perth & Kinross Council to recover unpaid debts and to those organisations with a legal right of access, e.g. HMRC. This authority is under a duty to protect the public funds it administers, and to this end may use the information you have provided for the prevention and detection of fraud therefore it may also share this information with other bodies for these purposes, e.g. Audit Scotland.

In terms of The Data Protection Act 1998, you are entitled to know what information Perth & Kinross Council hold about you, on payment of a fee of £10. Application should be made to the Data Protection Officer, Blackfriars Development Centre, North Port, Perth, PH1 5LU. Phone 01738 477933 or email dataprotection@pkc.gov.uk