



Revenues
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Council Tax Exemption for Agricultural Dwelling

A council tax exemption can be applied where a property is unoccupied and unfurnished and was last resided in and used in relation to the agricultural lands on which it is situated.

The exemption can apply for unoccupied and unfurnished dwellings situated on land held for:

- a) Agricultural or pastoral purposes only, or
- b) Woodlands, market gardens, orchards, allotments or allotment gardens, or
- c) Poultry farming where the land exceeds 1/10th hectare

Where the dwelling was last occupied and used in connection with those lands.

In Shetland this exemption is primarily applied to old croft houses which are not habitable and are situated on croft land.

The exemption can apply for an unlimited time period, so the taxpayer must inform the Shetland Islands Council if occupation within the dwelling changes.



Application form for Agricultural Dwelling Exemption

PART A: Personal information

Full name(s) of person(s) applying for exemption:

Council Tax Account Number:

Address of agricultural dwelling:

Postcode:

Please confirm the date the property became unoccupied:

Please answer the below questions in relation to the dwelling:

Is the property unfurnished	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Was the property last occupied and used in connection with the lands on which it is situated	Yes <input type="checkbox"/>	No <input type="checkbox"/>
What is the agricultural status of the land (e.g croft land)		
Who is the last known resident of the dwelling		

PART B: Evidence to Support Application

Please confirm you have enclosed the following with your application:

Photos of each of the main rooms within the dwelling, confirming it is unfurnished / uninhabitable	Yes <input type="checkbox"/>	No <input type="checkbox"/>
Confirmation of the agricultural status of the land on which the dwelling is situated (e.g letter from Crofters Commission)	Yes <input type="checkbox"/>	No <input type="checkbox"/>

Please use the below box to provide any additional information:

