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## **Council Tax Exemption where Occupation of the Property is Prohibited**

A council tax exemption can be applied where occupation of the property is legally prohibited. There is no time limit to this exemption, it will apply whilst the conditions which prohibit occupation remain.

Examples where occupation may be prohibited:

- Where a property has been sealed off due to ongoing actions, e.g a police crime scene.
- Where a Building Warrant has been granted for a New Build, Conversion or Extension. Such dwellings cannot legally be occupied until the relevant completion certificate (or temporary occupation certificate) has been granted, under The Building (Scotland) Act 2003, Section 21. Please note that Building Warrants for alterations do not prohibit occupation.
- Where a Dangerous or Defective Building Notice has been served, occupation of the property may be prohibited. However, this is on a case by case basis and confirmation will be required from SIC Building Standards.
- Where a property is under a compulsory purchase order and is unoccupied.
- Where there is legislation which prohibits occupation, for instance Environmental Health legislation.



## Application form for Occupation Prohibited Exemption

### PART A: Personal information

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

Council Tax Account Number:

Address of property where occupation is prohibited by law:

Postcode:

Please confirm the date occupation became prohibited:

Please confirm the reason you believe occupation of the property is prohibited by law:

The property has been sealed off as a crime scene. Please provide supporting evidence (e.g notification letter from Police Scotland)	<input type="checkbox"/>
A Building Warrant has been granted for a New Build, Conversion or Extension. Please provide a copy of the Building Warrant.	<input type="checkbox"/>
A Dangerous or Defective Building Notice has been served. Please note that SIC Building Standards will be contacted to confirm that occupation is prohibited under the Notice.	<input type="checkbox"/>
The property is under a Compulsory Purchase Order and is unoccupied. Please provide copy of the Compulsory Purchase Order.	<input type="checkbox"/>
Other, please provide details below and include supporting evidence with your application form.	<input type="checkbox"/>

Please use this box to provide any other relevant information:

PART B: Applicant's declaration

I accept responsibility for the information given in this form, and declare that it is true and accurate to the best of my knowledge and belief.

I authorise the council to make any enquiries it considers necessary to verify the details of this claim.

I undertake to notify Shetland Islands Council Local Taxation Team immediately if circumstances or the occupancy of the dwellings change.

Applicant's signature:	Date:

Applicant's Home Address:

          Postcode:
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Contact Telephone Number:	Contact Email Address:

Would you like to receive your council tax bills electronically to the above email address?

Yes  No

When you have completed this form, please post to the address on page 1 of the application form. **Please include the supporting evidence requested in Part A.**