



Executive Director of Finance  
Martin Booth  
BA CPFA MBA

Website:- [www.glasgow.gov.uk/ct](http://www.glasgow.gov.uk/ct)

Payment Line Number:- 0141-287-0300

Postal Address:-  
Financial Services  
PO Box 36  
Glasgow  
G1 1JE

## COUNCIL TAX EXEMPTION – AN UNOCCUPIED PROPERTY OF A PERSON WHO PROVIDES PERSONAL CARE IN ANOTHER PROPERTY

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:

Which when last occupied was occupied by a person who now **provides** personal care, in another dwelling, to someone who requires it by reason of:

- |                                    |                                       |
|------------------------------------|---------------------------------------|
| a) Old age                         | b) Disablement                        |
| c) Illness                         | d) Past or present alcohol dependence |
| e) Past or present drug dependence | f) Past or present mental disorder    |

**PROOF REQUIRED** (In some instances additional proof may be requested):

- Letter from the doctor of the person **receiving** the personal care confirming the situation
- Completion of Section 2 of the attached application by the person **receiving** personal care

**Please complete the attached form, sign the declaration and return it to this office together with the supporting evidence requested and the completed Section 2 of the form.**

### NOTE

The Council is under an obligation to manage public funds properly. Accordingly information that you provide will be used to ensure all sums due to the Council are paid timeously, e.g. by identifying persons who are non-payers of Council Tax and to improve uptake of benefits. The information may also be used to prevent and detect fraud. It is also possible that this information may be shared for the same purposes with public bodies, including neighbouring Councils or other organisations, which handle public funds.

**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](http://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](http://www.glasgow.gov.uk/privacy) to find out how we will use your information

