

35448

Density of council tax exempt households by postcode area within City of Edinburgh with both the percentage and total number of council tax exempt properties by postcode within City Of Edinburgh Council.

Regarding 100% exemptions from Council Tax, there are numerous reasons e.g. property is uninhabitable and undergoing major structural repair, and the following:

If the property

- has been repossessed
- cannot legally be occupied, such as if there is a demolition order
- forms part of another property which is lived in and is difficult to let separately
- is being kept empty for occupation by a minister of religion, and is owned by or held empty on behalf of a religious body.

If the liable person is

- declared bankrupt
- in prison or detention
- receiving care in a hospital or care home
- residing somewhere else providing care to another person
- receiving care elsewhere, but not in a hospital or care home.

We may also grant the full exemption / discount if the owner occupier of the property has died and a grant of confirmation has not been made in respect of their estate. This decision would be reviewed after 6 months.

The information is provided in the attached spreadsheet.

Please note that the full postcode has not been provided. If the full postal addresses of empty domestic properties is released into the public domain there is the potential for an increased risk that those properties would be made vulnerable to incidents of crime or vandalism. There is also a risk that property owners would not advise the Authority of an empty property should this information be publicly disclosed. This would have a negative impact on the collection of the appropriate Council Tax revenue.