

## SPSO decision report

**Case:** 201101244, South Ayrshire Council  
**Sector:** local government  
**Subject:** homeless person issues  
**Outcome:** not upheld, no recommendations

### Summary

Mr C was the chairman of the board of governors of a registered charity involved in drug rehabilitation. He believed the charity had exemption from paying council tax because of its charitable status and because it refers to a house of multiple occupation. He was unhappy that, as a result of non-payment of council tax, the council passed the arrears to sheriff officers for recovery.

We found that the relevant legislation in this matter was The Council Tax (Exempt Dwellings) (Scotland) Order 1997 (as amended). On examining the legislation we established that it refers to unoccupied dwellings and, therefore, the charity could not be considered to be exempt. We found that the council acted correctly in telling the charity that they were not exempt.