

## SPSO decision report

**Case:** 201301990, North Lanarkshire Council  
**Sector:** local government  
**Subject:** council tax  
**Outcome:** not upheld, recommendations

### Summary

Mr C complained that the council had incorrectly advised him about his entitlement to council tax exemption and had not administered his application for an exemption properly. Mr C told us he had purchased a house from a builder but that the building work on the property had not been completed. After buying the property, Mr C told the council that he would not be able to move in until works were complete and requested that the appropriate exemptions to council tax be applied. The council said that Mr C did not meet the criteria for a council tax exemption because more than twelve months had elapsed between the last day of the previous occupancy and the date of his entry into the property.

Mr C complained to us that he had complied with advice from the council, but that the evidence he had submitted in support of his application for an exemption had been ignored. He said that they rejected his application, referring to a category he had not applied for; had not acknowledged the contradictions in the advice he had received, nor had they accepted that his documentation had not been processed.

Our investigation found that Mr C had made two council tax exemption applications under different criteria. The council had considered both of these in good time, and had correctly applied the council tax (Exemption Dwellings) (Scotland) Order 1997 and the council tax exemption procedures. We found no evidence that they had provided Mr C with incorrect and misleading advice, or that his applications had been administered inappropriately. We also found they had responded in good time to Mr C's initial complaint, although there was a delay in responding to the complaint at stage 2. Although we did not uphold Mr C's complaints, we made a recommendation about this delay, noting that the council had apologised to Mr C for this before he brought his complaint to us.

### Recommendations

We recommended that the council:

- examine the circumstances for the delay in response to Mr C's stage 2 complaint (which was sent to a general mail box) and advise the Ombudsman on the steps taken to avoid such a recurrence.