

SPSO decision report

Case: 201402024, West Dunbartonshire Council
Sector: local government
Subject: council tax
Outcome: not upheld, no recommendations

Summary

Mr C complained that, when he bought a property to let, the council had unreasonably decided that he did not qualify for exemption of council tax for an empty dwelling. He said he had carried out substantial work, including replacing the kitchen and bathroom, rewiring and redecoration, which should have made the property eligible for the exemption for the duration of the upgrading work. The council investigated his complaints and found that, because the previous owner had received a discount for a second home on the property, the property did not qualify for exemption as an empty dwelling as it had not been continuously occupied for three months before he bought it.

Our investigation considered his correspondence with the council, relevant legislation and amendments relating to council tax and empty dwellings, and the council's responses. We found that the council had taken appropriate actions in line with legislation and that their responses to his complaints explained the legislation and the changes relating to their decisions.