

**Council Tax
Unoccupied Property / Second
Home Discount Claim Form**



The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 allows the Council to vary the discount for dwellings which are unoccupied or second homes. More details of the circumstances involved and the discount applied are shown overleaf.

If you wish to apply for a discount please complete the declaration below, sign, date it and return the completed form along with your documentary evidence to the address shown at the end of this document. If you require further assistance please contact Revenues and Benefits on 01475 712961.

www.inverclyde.gov.uk/council-and-government/council-tax

Council Tax account no:

Property reference:

Contact Details

Name Home Telephone Number.....

Email Address..... Mobile Number

I am making an application under Section _____ (as detailed overleaf)

This situation has existed since ____/____/____ This situation ended on ____/____/____

Unoccupied / Second Home Property Address

.....
.....
.....

Post Code.....

My Main residence is at

.....
.....
.....

Post Code.....

I confirm that I am the person liable to pay Council Tax for the dwelling listed above and I wish to apply for discount on the basis that it has no permanent residents.

I declare that I will notify the Council within 21 days of any change in circumstances which may affect my liability e.g. discount status no longer applies or the number of adults in the house increases. I understand that if I give false information I may be liable for a fine of up to £500. I understand that a representative of Inverclyde Council may inspect the property at any time during the period of the claim.

Signature of Liable Person:

Date: ____/____/____

Until your application is dealt with you must continue to make payment as requested on the last bill you received. If we award you discount we will send you a revised bill which will take account of all the payments you have made.

Please read the information below and select the relevant section relating to the circumstances of your dwelling. You will also have to provide documentary evidence as detailed for each section.

Section 1 – Unoccupied & Unfurnished Dwelling

This relates to a dwelling which has been exempt (unoccupied & unfurnished) for a period of 6 months.

A dwelling which is “Unoccupied & Unfurnished” will be awarded a discount of 50% for a maximum period of six months from the day that it was no longer exempt. If the dwelling remains unoccupied beyond the six months period a further application for discount under the category “Unoccupied Dwelling” will be required.

Documentary evidence of your main place of residence will be required. You will also have to provide evidence that the dwelling is still unfurnished. A check will be made to confirm that exemption has ceased on the day that your application for discount begins.

Section 2 – Unoccupied Dwelling

This is a dwelling, which is no one’s sole or main residence, but which is not a “Second Home”. The dwelling can be unfurnished or furnished.

An “Unoccupied Dwelling” which is furnished may be awarded a discount of 10% for a period of up to 12 months.

An “Unoccupied Dwelling”, which has been unoccupied for over a year will not be awarded a discount or any type of reduction. It will be subject to an increase in Council Tax liability of 30%. The only exception to this will be an “Unoccupied Dwelling” where evidence is submitted indicating that the dwelling is being actively marketed for sale or let. In these circumstances, the dwelling must have been unoccupied for two years before the Council Tax can be varied.

Documentary evidence of your main place of residence will be required. If the property is being marketed for sale or let, evidence of this will be required.

Section 3 – Second Home

This is a dwelling, which is no one’s sole or main residence, but which is furnished and in respect of which, during any period of 12 months, the person who is liable to pay Council Tax can produce evidence to establish that the dwelling is lived in for at least 25 days during that period. An example of when this may apply would be when the dwelling is used for holiday purposes for at least 25 days in any year by a person or people who have their sole or main residence elsewhere.

A “Second Home” will be awarded a discount of 10%.

Documentary evidence of your main place of residence will be required. You will also have to provide evidence that the dwelling is furnished and that it has been lived in for at least 25 days in any period of 12 months which may be affected by this application for discount. Any form of evidence will be considered but examples could include utility bills, TV license, holiday home insurance document and evidence of travel to the “Second Home”.

Section 4 – Major Repairs / Structural Alteration

This relates to a dwelling which has been unoccupied for 12 months or more and which is undergoing or requires major repair work to render it habitable, or which is undergoing structural alteration. This applies during the period of six months beginning with the day on which the dwelling was purchased by the person who is liable for Council Tax.

A dwelling subject to “Major Repairs or Structural Alteration” may be awarded a discount of 50% for a maximum period of six months from the date it was purchased.

Documentary evidence of your main place of residence will be required. You will have to provide evidence indicating that the dwelling is subject to major repairs or structural alteration. You should also provide the date that you purchased the dwelling.

Section 5 – Purpose Built Holiday Homes

This relates to a dwelling, which is used for holiday purposes; and which either in accordance with any license or planning permission regulating the use of the site, or for any other reason, is not allowed to be used for human habitation throughout the whole year; or by reason of its construction or the facilities, which it does, or does not provide is unfit so to be used

A dwelling which is a “Purpose-Built Holiday Home” will be awarded a discount of 50%.

Documentary evidence of your main place of residence will be required. Documentary evidence of the property status will be required.

Section 6 – Job Related Dwelling

This relates to a dwelling, which is owned or tenanted by a person whose sole or main residence is a dwelling, which for that person is job-related. Job-related means that the dwelling is provided for that person or his/her spouse by reason of his/her employment in certain pre-defined circumstances. A dwelling is also job-related if that person or his/her spouse is a minister of religion and the dwelling is inhabited by that person as a residence from which he/she performs the duties of his/her office.

A dwelling, which is “Job-Related,” will be awarded a discount of 50%.

Documentary evidence of your main place of residence will be required. Documentary evidence of the property status will be required.

Completed forms should be returned to: Revenues Services, Inverclyde Council, PO Box 9467, Greenock, Inverclyde, PA15 1JD

or emailed along with evidence to: council.tax@inverclyde.gov.uk

Data Protection – We are asking for the following information in accordance with the provisions of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and the Data Protection Act 1998. We will use this information to help us determine your liability for, and to collect your Council Tax. Information given on this form may be held electronically and may be shared for Council Tax purposes. We may also share this information with other Council Services, Local Authorities, Government Departments and other bodies responsible for auditing or administering public funds. We will not give information to anyone else, or use information about you for other purposes, unless the law allows us to.