Introduction

If a property is vacant due to reconstruction or repair work or structural alteration which would prevent its occupancy, there may be an entitlement to a Council Tax reduction.

Qualification

Qualification for a reduction award due to reconstruction work or structural alteration is dependent on the property meeting one of the following conditions:

1. if an unoccupied property is undergoing or has undergone structural repairs, improvement, or has been reconstructed, **100% exemption** may be awarded for a maximum period of up to twelve months from the last day that the property was occupied; or

2. if you have become the owner of an unoccupied property which is undergoing or is in need of structural alteration or major repair work to make it habitable and it is over twelve months since the property was last occupied, a **50% discount** may be awarded for a period of up to six months from the property purchase date.

**Note:** Once any reduction expires, the property, regardless of the work being carried out, will be liable for the payment of Council Tax and water charges levied on an empty property.

Completion Instructions

If you think your property may qualify for a reduction award, please complete this form in BLOCK CAPITALS and **black ink**.

**Parts 1 to 4** should be filled in by the **Council Tax payer**

For further information or help in completing this form please telephone (01343) 563456.

**All information given will be treated in the strictest confidence**

Part 1: Applicant Details

Your name ........................................................................................................................................

Your address .......................................................................................................................................

...................................................................................................................................................... Postcode..........................................................................................
Part 2: Altered or Reconstructed Property Details

Council Tax account number……………………Purchase date………………………………………………

Address of property which is being reconstructed……………………………………………………………………

……………………………………………………………………………………………………………………………………..Postcode…………………………………………………………

Part 3: Details of Alterations or Reconstruction Work

Have alterations, repairs or reconstruction started Yes ☐ No ☐
(Please \check\ relevant box)

If Yes, when did they start……………………………………………………………………………………………………

If No, when are they expected to start…………………………………………………………………………………………

If Yes, when are they expected to end…………………………………………………………………………………………

Please provide details of the work being carried out at the property:

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Note: To validate your application for a reduction, your property will require to be inspected. A member of staff will contact you to arrange a suitable time to visit. You may have to provide documentary evidence, for example builder's receipts, to verify your application.

Part 4: Declaration

I declare that the information on this application is true and correct. I authorise the council to make any necessary enquiries to check the information given on this application, including cross checking details with other council services and external organisations. I undertake to inform you of any change in circumstances as soon as it occurs. I understand that if I give information that is incorrect or incomplete or fail to report changes in circumstances, I may be prosecuted.

Signature ............................................................ Date ............................................................

Print Name ............................................................ Telephone ............................................

Email ............................................................. Mobile .....................................................

Moray Council is the data controller for this process. The information provided by you for the purposes of determining Council Tax liability will be stored by us in accordance with the General Data Protection Regulation (GDPR) and the Data Protection Act (DPA) 2018. The information that we hold must be accurate, up to date, and kept only for as long as necessary. It is shared only where we are legally obliged to do so. You may refer to our published Council Tax Privacy Notice for more information. It can be found at http://www.moray.gov.uk/downloads/file123143.pdf

Please return this form to: Moray Council, Revenues Section, High Street, Elgin, IV30 1BX.

If you wish further information regarding this form or any other Council Tax query, please contact us:
Telephone: 01343 563456 Email: revenues@moray.gov.uk Website: www.moray.gov.uk