



Revenues Section - Council Tax

Vacant Property Exemption/Discount or Second Home Discount Application Form

Name
Address
.....
..... Postcode

Office use Only
Reference Number:
Date of Issue:
Please return by:
Enq Id:
Document Type: CTDV / CTEX1

Information

You may apply for a reduction in your Council Tax where a property is vacant (unoccupied and unfurnished) or where it is used as a second home (i.e. it is not any person's sole or main residence).

Exemption

If a property is vacant an exemption may be awarded for a period of up to 6 months from the date the property was last occupied but only if that period of occupation lasted for more than 6 weeks.

Discount

A discount may be awarded for an empty property which is:

- unoccupied but remains furnished, a **10% discount** may apply.
- classed as a second home, a **10% discount** may apply. If it is a purpose-built holiday home a **50% discount** may apply.
- owned / tenanted by a person who lives in another property for the better performance of their job as specified by their employment contract, then it may be classed as a job-related dwelling and a **50% discount** may apply.

Note: various statutory conditions must be satisfied in order for a property to be classed as a job-related dwelling or purpose built holiday home. We may require to ask further questions before making a decision on any application on these grounds.

How to complete this form

If you feel that your property qualifies for exemption or discount, please complete the appropriate parts of this form using BLOCK CAPITALS and **black ink**.

Part 1 should be filled in by the **liable person** (the person named on the bill).

Part 2A should only be filled in if you wish to apply for **exemption**.

Part 2B should only be filled in if you wish to apply for **discount**.

Part 3 should be filled in by the **liable person**.

If you would like any further information or help in completing this form, please telephone **(01343) 563456**.

Any information given will be treated in the strictest confidence.

Part 1 Address of Property for which Exemption / Discount is being requested

Council Tax account number

Address of property
..... Postcode

Part 2A Vacant Property Exemption - only complete if applying for exemption

Date property became both unoccupied and unfurnished

Please state why the property is vacant

.....

Date property will become occupied or become furnished

Please state your main address

..... Postcode

Part 2B Empty Property Discount / Second Home Discount - only complete if applying for discount

Date property became empty

Is the property furnished? Yes No

Please state why the property empty / unoccupied

.....

Is your property a purpose built second home? Yes No

If YES provide proof in title deeds / planning permission, that property can only be lived in for part of a year.

Is your property a job-related dwelling? Yes No

If YES, please enclose the following evidence:

- confirmation that you are required to live in the dwelling as part of your employment contract.

If your property is a second home or a job related dwelling and your main home is outside Moray, please provide a copy of your Council Tax bill for your main home.

Please state your main address

..... Postcode

Part 3 Declaration By Applicant

I declare that the information on this application is true and correct. The Council will verify information on this form with other sources as allowed by law. I undertake to inform you of any change in circumstances as soon as the change occurs. I authorise the Council to make any necessary enquiries to verify the information given on this form.

Signature Date

Print Name Telephone No.

Email Mobile No.

Any information you provide will be used and retained on computer by the Authority, in accordance with the Data Protection Act 1998.

Please return this form to: **The 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 by:

Telephone: **01343 563456** Email: **revenues@moray.gov.uk** Visit our website: **www.moray.gov.uk**