



Vacant Property Exemption/Discount or Second Home Status Application Form

Name:

Address:

.....

.....

.....Postcode.....

Office use Only
Account Reference:.....
Date of Issue:.....
Please return by:.....

Information

This form is to identify the status of a property not in full time occupation

Council Tax Payable

Council Tax legislation permits local authorities to vary the Council Tax payable on vacant properties by reducing or removing discount, or levying an additional charge. Moray Council decided to levy an additional 100% Council Tax charge on long-term empty properties from 1 April 2014 and remove 10% Second Home Discount from 1 April 2018. The levy does not affect **Water** and **Waste Water** charges and is added once a property has been empty for **12 months**. Properties which fall into one of the following categories may be entitled to an award of discount or exemption which would mean that the levy is not payable:

- **Second home**
- **Purpose built holiday home**
- **Subject to a statutory exemption**
- **Vacant for job related purposes**

Note: Council Tax legislation states that a **Second Home** must be **furnished** and must be **occupied** for at least **25 days** per year to gain this status. If a property is not occupied in this way, it will be reclassified as long term empty and liable for the levy once it has been empty for 12 months.

Exemption and Relief from the Levy

A **100% exemption** may be awarded for a property which is empty and unfurnished for a period of up to **6 months** from the date it was last occupied provided that the last period of occupation lasted for more than 12 weeks. This exemption is followed by:

- 50% discount for a further **6 months** then
- 100% additional levy once empty for **12 months**

Note: Various statutory conditions must be satisfied for a property to be considered as exempt. We may have to ask you some questions and gather information before exemption may be granted.

Relief from the levy may be granted for a maximum period of **24 months**, if the property remains empty and is actively **marketed for sale** or **offered for rent** and no more than **36 months** has expired since the last occupation. In this period there will be an entitlement to 10% discount. If the property remains empty at the expiry of this period, the levy will be applied.

Discount

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

- classed as a purpose-built holiday home, a **50% discount** may apply,
- owned/tenanted by a person who lives in another property, as stated in their employment contract, may be classed as a job-related dwelling and a **50% discount** may apply.
- a vacant property which is furnished, a **10% discount** may apply

Note: Various statutory conditions must be satisfied for a property to be considered for discount. We may have to ask you some questions and gather information before discount may be granted.

How to Complete the Form

If you think 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**
- **Part 2** complete to declare a second home
- **Part 3** complete to apply for **exemption** or **discount**
- **Part 4** must be completed by **ALL** applicants

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

Any information given will be treated in the strictest confidence.

Part 1: Details Of Property For Which Exemption / Discount/Status Is Being Requested

Council Tax Account Reference:
Address of Property:
..... Post Code:
Date property became unoccupied
Is the property unfurnished? Yes No
If **YES** state the date it became unfurnished
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:
.....

Part 2: Second Home Status Declaration

So that we may ensure your property is in the correct category, please complete the following:
Is the property used as a second home? Yes No
If **YES** provide evidence that the property is occupied for at least **25 days** per year. If **NO** go to **Part 3**.
Please provide details of the evidence you are enclosing.....
.....
Your property must gain second home status to prevent any additional Council Tax charges.

Part 3: Unoccupied Exemption/Empty Property

So that we may ensure you receive the full reduction, please complete the following:
Is the property being offered for sale or let? Yes No
If **YES** please enclose evidence that it is actively being marketed for sale or rent.
Is the property a purpose built second home? Yes No
If **YES** provide proof in title deeds / planning permission that it can only be occupied for part of a year.
Is your property a job-related dwelling? Yes No
If **YES** enclose proof that you are required to live in the dwelling due to your contact of employment.

Part 4: 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
E-mail Mobile
Any information you provide will be used and retained on computer by the Authority, in accordance with the Data Protection Act 1998.