



**Moray Council  
TAXATION SERVICES  
Council Tax**

**2024 Vacant Property Reduction Application Form**

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

**Office use only**

Account number.....  
Date of issue.....  
Please return by.....

**Introduction**

This form may be used to apply for a reduction for a property not in full-time occupation.

**Completion Instructions**

If you want to apply for a reduction, please complete this form using BLOCK CAPITALS and **black ink**.

**Parts 1 and 6** should be completed by **ALL** applicants. In **addition** to this:

- complete **Part 2** to apply for **Vacant Property exemption or discount**; or
- complete **Part 3** to apply for relief from the **100% Additional Council Tax Charge**; or
- complete **Part 4** to register a **Purpose-Built Holiday Home** or a **Job Related dwelling**; or
- complete **Part 5** to apply for a reduction due to **Repair or Alteration** work.

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

**Any information given will be treated in the strictest confidence.**

**Note:** Various statutory and/or local policy conditions must be satisfied for a property to receive a reduction award. We may have to ask you some questions and may have to gather some information before we can decide if you are entitled to such an award.

**Part 1: Unoccupied Property**

Council Tax account number..... Date property became unoccupied.....

Address of property.....

.....Postcode.....

Please state why the property is unoccupied.....

Please state your main address.....

**Part 2: Vacant Property Exemption or Discount**

If a property is vacant **and UNFURNISHED**, **100% exemption** may be awarded for a maximum period of up to **6 months** from the date it was last occupied, provided the last period of occupation exceeded 3 months.

If a property is vacant **and FURNISHED**, **10% discount** may be awarded for a maximum period of up to **12 months**, provided the last period of occupation exceeded 3 months.

To ensure you receive the appropriate reduction, please state:

Is the property **vacant and unfurnished**?

Yes

☐

No

☐

If **YES** please state the date it became vacant and unfurnished.....

**Part 3: Relief from 100% Additional Council Tax Charge**

Council Tax law permits local authorities to vary the amount payable on vacant properties by reducing or removing discount, or by levying an additional charge. Moray Council has from **1 April 2015** reduced its discount on vacant properties to **10%** and levied a **100% Additional Council Tax Charge** on long-term empty properties, and it has from **1 April 2024** added a **100% Council Tax Premium** to Second Homes. These changes apply to Council Tax charges and do not affect **Water** and **Waste Water** charges.

Properties falling into one of the following categories may be entitled to a reduction award which would result in the additional charge or premium not being levied:

- **purpose built holiday homes**
- **vacant for job related purposes**
- **subject to a statutory exemption**

### **Categories of Relief from the 100% Additional Council Tax Charge**

If your property has been vacant for **more than twelve months**, you will be liable to pay the 100% Additional Council Tax Charge. **There are a number of reliefs from this charge that you may claim.**

**One:** If you became **liable to pay Council Tax** (e.g. after purchase, rental or inheritance) on a property already due the 100% Additional Council Tax Charge, you may be entitled to up to a 10% discount for up to 12 months.

If you want to apply for this relief,  
'✓' this box

☐ Please state the date you  
became liable for Council Tax.....

State why you are liable to pay Council Tax: Purchase/Rental/Inheritance/Other (circle applicable reason)

**Two:** If you are actively marketing for **sale or rent** a property on which the 100% Additional Council Tax Charge is payable, you may be entitled to a 10% discount for up to 24 months.

Is the property being offered for **sale?** ☐ or **rent?** ☐ ('✓' the applicable box)

If **YES** please enclose sufficient evidence to show that the property is being actively marketed for sale or rent.

**Three:** If you became liable for Council Tax on a property in the last 24 months and await a decision on a completed application for an **Building Warrant** or **Planning permission**, you may be entitled to a 50% discount until your application is resolved or for up to 12 months (whichever occurs first);

If you want to apply for this relief,  
'✓' this box

☐ Please state the date  
documents were submitted.....

**Four:** If you became liable Council Tax on a property in the last 42 months and are undertaking **reconstruction work** or **remedial work** to bring a property back into use, you may be entitled to a 50% discount for up to 18 months.

If you want to apply for this relief,  
'✓' this box

☐ Please state the date  
work commenced.....

Describe the work being undertaken.....

.....

.....

**Five:** If you purchased a property and are undertaking **repairs** or **renovations** to improve it, our policy is not to apply the 100% Additional Council Tax Charge until 12 months have elapsed since purchase.

If you want to apply for this relief,  
'✓' this box

☐ State the date  
of purchase .....

Describe the work being undertaken.....

.....

.....

### **Part 4: Purpose Built Holiday Home or Job Related Dwelling**

If your property is a **Purpose-built Second Home** or a **Job-Related dwelling**, you may be entitled to a 50% discount. You will need to provide a copy of your Council Tax bill for your main home and evidence to support your claim for discount.

Is your property a **Purpose built Second Home?** Yes ☐ No ☐

If **YES** provide proof (for example, the property's title deeds or its planning permission) that it may only be occupied for part of a year.

Is your property a **Job Related Dwelling?** Yes ☐ No ☐

If **YES**, enclose proof (for example, your contract of employment) that you are required to live in a specific dwelling in performance of the duties of your employment.

## Part 5: Property under Repair or Alteration

If a property is vacant due improvement work, there may be an entitlement to a reduction. Qualification to a reduction is dependent on the property meeting one of the following conditions:

- if an unoccupied property is undergoing or has undergone major repair work to make it habitable or structural alteration, **100% exemption** may be awarded for a maximum period of up to twelve months from the last day that the property was occupied; or
- if you have become the owner of an unoccupied property undergoing or is in need of major repair work to make it habitable or is undergoing structural alteration, 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.

Have alterations, repairs or reconstruction started  
(Please '✓' relevant box)

Yes ☐ No ☐

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 may require to be inspected. A team member may contact you to arrange a time to visit. You may have to provide documentary evidence, for example builder's receipts, to verify your application.

## Part 6: 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, Taxation Services, High Street, Elgin, IV30 1BX.**

If you require any further information regarding this form, please contact us by:  
Telephone: **01343 563456** Email: **ctaxforms@moray.gov.uk** Website: [www.moray.gov.uk](http://www.moray.gov.uk)