Moray Council
TAXATION SERVICES
Council Tax
2026 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 which is vacant or 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**.

Sections 1 and **7** **MUST** be completed by **ALL** applicants. In **addition,** you may:

- complete **Section 2** to apply for **Vacant Property Exemption;** or
- complete **Section 3** to apply for **Unoccupied Property exemption;** or
- complete **Section 4** to apply for **Unoccupied Property discount;** or
- complete **Section 5** to apply for **Relief from 100% Additional Council Tax Charge;** or
- complete **Section 6** to apply for a reduction for a **Property under Repair** or **Alteration**.

Any information given will be treated in the strictest confidence.

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

Return Instructions

Once you have completed this form you may return it to the Taxation Services Team in one of the following ways. You may submit it:

- by **mail,** sending it to address at the foot of this form; or
- by our **website enquiry form,** at **moray.gov.uk/ctxenquiry**, selecting from the pull-down menu “I want to submit a completed form”

Section 1: Property Details (note: this section is mandatory)

Council Tax account number…..………………… Date property became vacant …………..……..…………..………

Address of property….…………………………………………………………………………..……………………..

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

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

Please state your home address…………………..………………………………………………..…………….…….

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

Section 2: Vacant Property Exemption

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

To apply for exemption confirm the property is **unfurnished**. **P**lease tick (‘✓’)? Yes ☐ No ☐

If **YES**, state the date it became unfurnished ………………………….…………………………………..……

Note: 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.

Section 3: Unoccupied Property exemption

Unoccupied Property exemptions: an award of **100% exemption** is available for the following classes of property:

Agricultural

A property standing on agricultural land which was last occupied by an agricultural worker in connection with that land may be entitled to exemption from the payment of Council Tax.

Full name of employee ………………………………………………………………………………………………..

Date Employment ceased …………………………… Form of Employment ………………………………………..

To apply for **Agricultural exemption,** please tick ('✓') this box ☐

Charity

A property owned by a charity and was last used to advance its objectives may be entitled to exemption. You will need to explain to us how this property was used to advance the objectives of the charity.

Tick ('✓') this box to confirm you included an explanation of how the charity used the property. ☐

To apply for **Charity exemption,** please tick ('✓') this box ☐

Vacant for Care Purposes

A property which is vacant because the occupant has moved elsewhere to give, or to receive, care for old age, or disablement, or illness, or substance dependence or mental illness may be entitled to exemption.

Full name of former occupant ……………………………………………… Reason for giving or receiving care………………………………………………..

Former occupant's new address……………………………………………………………………………………..

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

To apply for **Vacant for Care Purposes exemption,** please tick ('✓') this box ☐

Deceased: No Grant of Confirmation

A property unoccupied following the death of the last occupant and liability for the payment of Council Tax *falls solely* to the deceased person's estate and for which no Grant of Confirmation has been made, may be entitled to an award of exemption until Confirmation is made.

Full name of Deceased person ……………………………………………………… Date of death ………………………………………..

Tick ('✓') this box to confirm a Grant of Confirmation has **not** been made by the Sheriff ☐

To apply for **Deceased: No Grant of Confirmation exemption,** tick ('✓') this box ☐

Deceased: Grant of Confirmation Awarded

A vacant property for which a Grant of Confirmation has been made for, and for which liability for payment of Council Tax *falls solely* to the deceased person's estate, may be entitled for a maximum period of six months exemption.

Date on which the Grant of Confirmation was issued……………………………………………………………..

Tick ('✓') this box to confirm this property remains solely part of the deceased person's estate ☐

To apply for **Deceased: Grant of Confirmation Awarded exemption,** tick ('✓') this box ☐

Difficult to Let

A property forms part of, or is situated within, the property that you occupy and is difficult to let separately from your property may be entitled to exemption. You will need to explain to us on a separate sheet how the property which is difficult to let meets these conditions,

Tick ('✓') this box to confirm you have included an explanation of why the property is difficult to let. ☐

To apply for **Difficult to Let exemption,** please tick ('✓') this box ☐

Resident in a Hospital or Home

A vacant property whose last occupant is now resident temporarily or full time in a hospital or a home may be entitled to an award of discount or exemption. Details of eligibility to this reduction, including a downloadable application form can be found at moray.gov.uk/moray_standard/page_93424.html

Manse

A church manse which will remain vacant until it is occupied by a new minister may be entitled to exemption.

Full name of former minister …………………………………………….……… Date minister left the parish…………………………………………….

Tick ('✓') this box to confirm this is a vacant manse being held for occupancy by a new minister ☐

To apply for **Vacant Manse** exemption, please tick ('✓') this box ☐

New Property

A newly-built property inserted on the Valuation List by the Assessor but is not yet occupied and is unfurnished may be entitled to exemption for a maximum period of six months.

Date the property was added to the Valuation List ………………………..……………………………………….

Tick ('√') this box to confirm that this property is unoccupied and unfurnished. ☐

To apply for **New Property** exemption, please tick ('✓') this box ☐

Occupancy Prohibited by Law

A property which cannot be occupied due to the exercise of statutory powers may be entitled to exemption. You will need to provide us with a copy of the Order that has been served on this property.

Tick ('✓') this box to confirm you included a copy of the Statutory Order served on this property. ☐

To apply for **Prohibited by Law** exemption, please tick ('✓') this box ☐

Prisoner

A property which is left vacant by a person imprisoned for an offence other than non-payment of a fine may be entitled to exemption.

Prisoner's full name …………………………………………………….……..… Prison where held …………………………..…………….…..

To apply for **Prisoner** exemption, please tick ('✓') this box ☐

Repossessed

A property which has been repossessed by a lender may be entitled to exemption from Council Tax. You will need to provide us with evidence of the repossession.

Name of lender ……………………..……………………….……… Date of repossession….…………………….……………..………..

Tick ('✓') this box to confirm you have included evidence of the repossession of this property. ☐

To apply for **Repossessed** exemption, please tick ('✓') this box ☐

Last Occupied by Students

A property last occupied by student(s) and is being held for future occupation by students, may be entitled to an award of exemption for a maximum period of 4 months. Details of eligibility to this reduction, and an application form can be found at moray.gov.uk/moray_standard/page_93430.html

Student's Vacant Property

A vacant property of a full-time student studying elsewhere may be entitled to exemption. Details of this reduction, and an application form can be found at moray.gov.uk/moray_standard/page_93430.html

Section 4: Unoccupied Property discount

Unoccupied Property discounts: an award of **discount** is available for the following classes of property:

Job Related Dwelling

A property which is owned/tenanted by a person who lives in another property, or is liable for an unoccupied property, as specified by their contract of employment, may be entitled to a 50% discount.

Tick ('✓') this box to confirm that you have enclosed proof (*e.g.* your contract of employment) stating you are required to live in a specific dwelling in performance of the duties of your employment. ☐

To apply for **Job Related Dwelling discount** tick ('✓') this box ☐

Purpose Built Holiday Home

A property which is a purpose-built holiday home which may only be occupied for part of the year as stated in its title deeds or in planning permission may be entitled to a 50% discount.

Tick ('✓') this box to confirm you have enclosed proof (*e.g.* the property's title deeds or its planning permission) that it may only be occupied for part of the year. ☐

If you want to apply for **Purpose Built Holiday Home discount** tick ('✓') this box ☐

Section 5: Relief from 100% Additional Council Tax Charge

Council Tax law permits variation of the amount payable on vacant properties by reducing or removing discount, or by levying an additional charge. We have from **1 April 2015** reduced vacant property discount to **10%,** and levied **100% Additional Council Tax Charge** on long-term empty properties. We have from **1 April 2024** added a **100% Council Tax Premium** to Second Homes. These changes do not increase **Water** and **Waste Water** charges.

Properties falling into one of the following categories may be entitled to a reduction award, resulting in the 100% Additional Council Tax Charge or 100% Council Tax Premium not being levied:

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

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, tick ('✓') 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 the property is being offered for **sale** or **rent,** state the date on which this occurred …………………………

Tick ('✓') box to confirm you have included evidence of the property being 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 **Building Warrant** or **Planning permission** application, 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, tick ('✓') this box ☐ Please state the date documents were submitted……………………………………

Four: If you became liable for 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, tick ('✓') 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 100% Additional Council Tax Charge until 12 months elapse since purchase.

If you want to apply for this relief, tick (‘✓’) this box ☐ State the date of purchase ………………………………………………………

Describe the work being undertaken……………………………………………………………………………..

………

………

Section 6: Property under Repair or Alteration

If a property is vacant due to 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 has undergone 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 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 any work continuing to be 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, tick (‘✓’) relevant box)? Yes ☐ No ☐

If **Yes**, when did they start?………………………………… When are they due to end? ……………………………..

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

………

………

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 invoices, to verify your application.

Section 7: Declaration (note this section is mandatory)

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

Mail Address **Moray Council, Taxation Services, High Street, Elgin, IV30 1BX**.

If you require further information about these reductions or completing this form, contact us Telephone **01343 563456** Contact **moray.gov.uk/ctxenquiry** Website **www.moray.gov.uk**