

SHDApp

**Corporate and Community Services Department**

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Our Ref: WEBFORM



**Name:**

**Address:**

## **SECOND HOME/ UNOCCUPIED PROPERTY DISCOUNT**

To make a claim for discount, please complete the attached application and return it to the address shown. If you qualify for discount a replacement Council Tax bill will be issued to you showing the reduced sum due. If the claim is unsuccessful or further information is required you will be contacted.

If your application is successful the discount awarded will be either 10% or 50% based on the information you provide. Overleaf is an explanatory note which provides some details of the level of discount you may be awarded.

If you require any assistance in completing this form please contact the Customer Service staff on 0141 577 3002 who will be pleased to help you.

## **EXPLANATORY NOTE FOR COUNCIL TAX DISCOUNT**

A dwelling that is not anyone's sole or main place of residence may be subject to a discount of 10% or 50% of the Council Tax (excludes water and sewerage charge).

In order to claim a discount, you are required to state that no-one has sole or main residence at the property and show that you are normally resident at another address at which you are liable for the full Council Tax.

The three important principles of sole or main residence are: -

- Residence implies a degree of permanence.
- Temporary presence at an address doesn't necessarily establish residence
- Temporary absence does not deprive a person of residence.

The fact that a person lives or works away from home for short or long periods does not automatically deprive a person of residence. The reasons why a person lives or works away from home and their circumstances differ, so each case needs to be judged on its own merits. Applying for a discount implies you still hold an interest in the property. The extent and nature of this interest needs to be established.

The Regulations that provide for discounts in respect of second and holiday homes are Section 79(2) and Section 99(1) of the Local Government Finance Act 1992 as amended by The Council Tax (Variation for Unoccupied Dwellings)(Scotland) Regulations 2013.

### A 10% discount covers the following:

- You have moved and are unable to sell your old home.
- A holiday home.
- A gap between tenants of a furnished let.
- A void property after the six month exemption period.

### A 50% discount covers the following:

- A tied home i.e. property owned or tenanted by a person whose sole or main residence is a dwelling, which for that person is job-related. Job-related means that the dwelling is provided for that person or his/her spouse by reason of his/her employment.
- A property, which is a purpose built holiday home which in accordance with a licence or planning permission regulating the site or any other reason, and is not allowed to be used for human habitation throughout the whole year. Or, if by its construction or the facilities provided by the property it is unfit to be used throughout the year.
- A property which is undergoing or requires major repair work to render it habitable, or which is undergoing structural alteration, for a maximum period of 6 months from the date it was purchased by a new owner.

**DISCOUNT APPLICATION FORM**

**> Please supply the following telephone numbers in case we need to contact you regarding this application.**

Daytime Telephone No.	
Evening Telephone No.	
Email Address.	

**> Section 1: To be completed by the person liable for Council Tax**

What is your full name?	
What is the full postal address of the Second Home/ Unoccupied Property?	
Do you consider the property to be a second home i.e. you occupy the property for at least 25 days in any one year?	Yes <input type="checkbox"/> No <input type="checkbox"/>
Please confirm the date this address became your second home or unoccupied property.	
What is the full postal address of your main residence?  (this will be used as a billing address unless you request otherwise)	
Please confirm if you are the owner, tenant, other resident at your main address?	

**Section 2: Please answer the following questions relating to your other UK address and enclose the evidence requested where necessary.**

Do you own the address you are residing at?	Yes      No      (please circle)
Do you rent the property in which you reside in your own name?	Yes      No      (please circle)
Does your employer provide your present accommodation?  <b>If Yes, please provide evidence and details showing why you must live in this property to carry out your job.</b>	Yes      No      (please circle)
Is your stay entirely work related?  <b>If No, please provide details</b>	Yes      No      (please circle)
How long have you resided at this address?	
Are you paying Council Tax at this address?  <b>If “Yes” please supply a copy of your current Council Tax bill.</b>  <b>If “No” please supply documentary evidence showing you live at your main residence e.g. copy of bank statements; visa bills; driving licence etc...</b>	Yes      No      (please circle)
<b>Declaration</b>	
I declare that the information I have given in this form is correct and complete and I agree to notify you immediately of any changes that might affect my Council Tax.	
I understand that the deliberate provision of false information in order to achieve financial gain is a criminal offence and you may check the information with other sources as allowed by the law.	
I understand that any information I have provided will be used in the administration of my Council Tax account. You may give information to other parties if the law allows this.	
Signature of liable person	
Date	