

**Explanatory Leaflet for Council Tax Second Home / Holiday Homes**

**Second Home / Holiday Home**

A dwelling that is not anyone’s sole or main place of residence, is furnished and used as a holiday home for at least 25 days per year can be classed as a second home.

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 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 (Discount for Unoccupied Dwellings)(Scotland) Regulations 2005, The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Regulations 2013 and The Council Tax (Variation for Unoccupied Dwellings) (Scotland) Amendment Regulations 2016.

The regulations have been amended to extend the Council’s discretionary power to remove the discount on second homes. The Council have taken the decision to remove the 10% discount with effect from 1 April 2017.

Second Home / Holiday Home Criteria:

* a property which is furnished and used as a holiday home for at least 25 days per year.

For any period up until 31 March 2017 a 10% discount is applicable.

From 1 April 2017 full Council Tax based on the valuation band of your property will be charged.

**Purpose Built Holiday Home**

A purpose built holiday home which meets the criteria described below may be subject to a discount of 50% of the Council Tax.

A 50% discount can apply to:

* a purpose built holiday home which, in accordance with a licence or planning permission regulation, or because of its construction or facilities, is not fit to live in for the whole year

**How to Claim**

To make a claim for a 10% discount for any period up until 31 March 2017 or to have your property classed as a second home, please complete the attached application and return it to the address shown. If the claim is unsuccessful or we require further information we will telephone or write to you.

Please note that any property which is not anyone’s sole or main place of residence and does not meet the criteria as a second home, would be a long term empty property which attracts a Council Tax levy of 100% following an unoccupied period of 12 months.

#### **Review of Second Homes**

North Ayrshire Council will conduct a review to check if the qualifying criteria are being met by contacting you by telephone or email. If at any time you believe your property should no longer be classed as a second home then you must contact the Council immediately.

**Do you need Help with this Form?**

If you have any questions regarding this application please telephone **01294 310000** from 9.00am to 4.45pm Monday to Friday. You can also visit the public enquiry desk at Bridgegate House, Irvine from 9.00am to 4.45pm Monday to Thursday and 9.00am to 4.30pm on a Friday or use the Contact Us facility on the Council's web site.

|  |  |
| --- | --- |
| Council Tax Reference No. |  |

**> 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 / Holiday Home? |  | |
| Please confirm the date you became liable for the Council Tax for this address or the date it became your second / holiday home. |  | |
| 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 or other resident at your main address? | |  |
| Please tick which applies to your property | | A holiday home which is furnished and used at  least 25 days a year  A purpose built holiday home |

**Section 2 : Documentary Evidence**

|  |
| --- |
| Documentary Evidence |
| Please attach in support of this application documentary evidence regarding your holiday home and that you are liable to pay Council Tax at your main residence.  Main residence either:   * A copy of your Council Tax bill for your main residence; or * A letter from the Council stating that you are registered for Council Tax at your main residence for the period of your claim; or * If your permanent residence is within North Ayrshire then a note of your Council Tax reference number would be adequate.   Holiday Home:   * Evidence that the property is furnished, for example photographs; and * Evidence that your property is used at least 25 days in a 12 month period. Or, * If your property is a purpose built holiday home, please provide documentary evidence and full written details providing the reason the property cannot be used throughout the year. |

|  |  |
| --- | --- |
| **Declaration** | |
| 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 |  |

**What do you think?**

|  |  |
| --- | --- |
| Was the form easy to complete? | Yes  No  If you answered No please give details: |
| Was the form easy to understand? | Yes  No  If you answered No please give details: |
| Was there any information not included on the form which you would like to see included? |  |
| Do you have any suggestions on how the form could be improved? |  |