## Logo, company name  Description automatically generated

## Explanatory Leaflet for Council Tax Exemption for Charities

An unoccupied property may be exempt from Council Tax and Water Service

Charges where it is owned by a charity and when last occupied was occupied and used for charitable purposes. This exemption lasts for a maximum of six months from the date the property was last occupied. After the six-month exemption period has expired a 10% discount will be awarded for 6 months.

If the property is still unoccupied after 12 months a Council Tax Levy will be applied. From 1 April 2016 owners will pay 150% Council Tax for an empty property that is unoccupied for more than 12 months or up to two years if actively marketed for sale or rent; this will increase to 200% from 1 April 2017. This does not apply to Scottish Water charges for water and wastewater. Please see the ‘Council Tax Levy’ section below for more details.

**Council Tax Levy**

The Scottish Government as part of its strategy to encourage owners to return empty properties back into use introduced The Council Tax (Variation for Unoccupied Dwellings)(Scotland) Regulations 2013. The legislation allows local authorities to determine the levels of discount on long term empty properties and choose to levy an additional Council Tax charge of up to 100% on such properties.

The Council has developed an empty homes strategy to encourage owners to bring their empty properties back into use. A wide range of support is available and owners of empty property can call The Private Sector Advice Team 01294 324644 for more details. Part of the strategy is to increase Council Tax from 1 April 2016.

To apply for an exemption please supply the details requested, sign the declaration and return this form to the address shown below, together with any supporting documentary evidence.

If you qualify for an exemption, we will send you a replacement Council Tax bill showing the reduced sum due. If the claim is unsuccessful or we require further information we will contact you.

#### **Review of the Exemption**

The exemption will continue for the specified period providing the qualifying criteria are being met. However, North Ayrshire Council will conduct a review of the circumstances by contacting you by telephone or email. If at any time you believe the reduction no longer applies 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.

**What do you think?**

We value the opinions of our customers. This form has been designed to be in plain, jargon free language however, if you find any of the sections difficult to understand or complete please let us know by completing the suggestion box at the end of the form.

|  |  |
| --- | --- |
| 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 |  |
|  Mobile Telephone No. |  | Please indicate if you would like to receive contact by text regarding your application. YES [ ]  NO [ ]  (please tick) |

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

|  |  |
| --- | --- |
| What is your full name? |  |
| What is the full postal address including postcode of the property? |  |
| What is your full address including postcode for correspondence? (if different from above) |  |
| Please supply the dates from which you consider the exemption should apply. | From:To: |

**> Section 2: Documentary Evidence**

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| Documentary Evidence |
| Please attach in support of this application documentary evidence as stated below:* Proof of charitable status and details of the charitable purpose the property was used for when last occupied.

**NB. If the property has been vacated by a tenant please confirm the date the tenant left and their forwarding address if known.** |

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| **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? |  |