

Explanatory Leaflet for Council Tax Discount for a property which is unoccupied and is undergoing or requires major repair or structural alteration but due to time constraints cannot be awarded exemption.

Under Council Tax legislation if a property has been unoccupied for a period longer than 12 months no exemption can be awarded. However, changes in council policy effective from 7th of November 2018 allow a 50% discount to be awarded for 12 months if:

A previously unoccupied property is purchased and the new owner cannot apply for exemption due to the time constraint and the property is undergoing or requires major repair to render it habitable or is undergoing structural alteration.

If the property is still unoccupied after 12 months a Council Tax Levy will be applied. The levy is 200% 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 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.

The application for discount should provide details of the period that work will be carried out, a full description of the work and the name and address of any contractor. Evidence to support the claim that the property is empty and undergoing or requires major repair or structural alteration should be sent with the application.

We may carry out an inspection of the property and the application should provide a current daytime telephone number at which you or a representative may be contacted to arrange this.

To qualify for a discount –

* The property must be unoccupied and
* The property must require, be undergoing or have undergone major repair work to render it habitable or is undergoing structural alteration.

Major repair work means that repairs must be significant and not of a general nature and must be required to make the property capable of occupation. It is important to provide as clear a description as possible of the repair or structural work to be carried out or completed, with actual or estimated start and completion dates. If you estimate the completion date you must let us know when work actually ends.

Evidence must be provided in support of the application that demonstrates the nature and extent of works.

The following types of evidence would be acceptable –

* Photographs of each room to show the present condition of the property.
* Letters from contractors showing the type of work required, being undertaken or which has been undertaken.
* Copy receipts for materials purchased.
* Copy of planning approvals / building warrants.
* Copy plans or drawings showing the improvement work or structural repairs.
* Any other documents that support the application.

If the liable person qualifies for a discount we will send a replacement Council Tax bill showing the reduced sum due. If the claim is unsuccessful or we require further information we will contact you.

To apply for a discount please provide the information requested overleaf, sign the declaration and return the form to the address shown below together with supporting evidence.

#### **Review of the Reduction**

The discount will continue for the six months providing the qualifying criteria are being met. However, North Ayrshire Council will conduct a review of the circumstances by contacting you. It may also be necessary to arrange a review visit to the property. 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.

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| --- | --- |
| 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) | |

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

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| --- | --- | --- |
| What is your full name? |  | |
| What is the full postal address including postcode of the property undergoing major repair work or structural alteration? |  | |
| What is your current address?  (Please give your full postal address including postcode) |  | |
| When did work start, or when is work due to start on the property?  **(This should be supported by documentary evidence)** |  | |
| Please confirm the exact dates you are applying for discount.  (If the exact period is not known enter your best estimate of your completion date) | | From: To: |
| Please confirm what you intend to do with the property when the repair work is completed.e.g sell the property, lease the property, move into the property. | |  |

* **Section 2: Details of the work being done.**

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| **From the list below tick those areas in the property that are in need of repair work and/or structural alterations. Please detail the estimated number of months needed for the work to be completed for each room and give a brief description of the work required.** |

|  |  |  |  |
| --- | --- | --- | --- |
| **Area** | **Tick** | **Months** | **Full Details of repair work or Structural Alteration** |
| **Kitchen** |  |  |  |
| **Living Room** |  |  |  |
| **Bedroom** |  |  |  |
| **Hall** |  |  |  |
| **Bathroom** |  |  |  |
| **Other** |  |  |  |
| If the work is being carried out by a contractor, please supply their name, address and telephone number. If you are doing the work yourself please enter your details. | Name | Address | Telephone Number |

* **Section 3: Inspection of the Property**

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| **The Council may inspect the property at any time during the period of discount. Please provide a contact name and telephone number to arrange an inspection.** |

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| Contact Name |  |
| Contact Number |  |

* **Section 4: Documentary Evidence**

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| **All applications must be supported by documentary evidence that must confirm the date when work commenced or will commence. Your application will be refused without this evidence. Please see the list below for examples:** |
| 1. Internal Photographs (These should be printed and included with the application and **not** provided on a disc or memory stick). 2. A copy of any planning application / letter of acceptance of a planning application.   (NB. Planning application only confirms major repair work will be carried out therefore further proof of the work being done will have to be submitted.)   1. Copies of receipts / invoices of any materials purchased 2. A copy of the work contract listing the work to be undertaken and the estimated timeframe for completion of each room.   **Please ensure that you quote your reference number, name and address on any documents that you enclose as documentary evidence with your application – especially photographs.** |

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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?**

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| --- | --- |
| 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? |  |