

COUNCIL TAX

Zero Occupancy Discount Claim Form

Data Protection - We are asking for the following information in accordance with the provisions of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and the Data Protection Act 1998. We will use this information to help us determine your liability for and to collect your Council Tax. Information given on this form may be held electronically and may be shared for Council Tax purposes. We may also share this information with other Council Services, Local Authorities, Government Departments and other bodies responsible for auditing or administering public funds. We will not give information about you to anyone else, or use information about you for other purposes, unless the law allows us to.

**Please read the notes on Page Three of this form
and then complete each section in BLOCK CAPITALS**

Details of the person making the claim

- Title _____ Name _____
- Current Address _____
- _____ Postcode _____

We may have to contact you again to obtain evidence in support of your claim or with a view to arranging a visit to your property. Please provide contact details below:

- Daytime Telephone Number _____
- E-mail Address _____

Details about the property you are claiming for

- Full address of the property you wish to claim discount for _____
- _____ Postcode _____
- Council Tax Reference Number _____
- Date you wish the discount to start from _____
- Date property became Unoccupied _____ Became Unfurnished _____

Reason for claiming Zero Occupancy Discount

(please tick one box) (see corresponding notes on Page Three of this form)

- The property is a purpose built holiday home which can not be used throughout the whole year (note 1)
- The property is a family holiday home only (note 2)
- The property is occupied *only* for short term holiday lets (note 2)
- Job-related dwelling (note 3)
- An unoccupied property which is undergoing or requires major repair work to render it habitable;
or is undergoing structural alteration (note 4)
- Dwelling unoccupied and unfurnished for less than 12 months (note 5)
- Period before my/our tenancy ended or period after my/our tenancy started *(delete as appropriate)* (note 5)
- Period before I/we sold the property or period after I/we bought the property *(delete as appropriate)* (note 5)
- None of the above applies. The property is long term empty.

To be completed by Landlords only - Period between tenancies

If you are claiming because your tenant has recently moved out of the property, please give full details:

- Name of person(s) who has left _____
- Forwarding Address _____
- _____ Postcode _____
- Exact date they left the property _____
- If you are claiming for any other reason, please give details here or in a covering letter _____
- _____
- _____

DECLARATION - ALL APPLICANTS MUST COMPLETE THIS SECTION

Please read this declaration carefully before you sign and date it

SECTION ONE

Warning: It is an offence to give false information.

If someone has completed this form on your behalf, you must make sure that it has been read back to you in full and you understand everything before you sign the declaration.

- This is my claim for Zero Occupancy Discount;
- I declare that the information I have given on this form is correct and complete;
- I authorise the Highland Council to check the information I have given and make any necessary enquiries to verify the information on this form;
- I understand that if I give information that is wrong or not complete or fail to report a change which may affect my discount, I may have to pay a fine of up to £200. I have no objection to the Council inspecting my property.

All persons named on the Council Tax bill/responsible for payment of the Council Tax must sign below

- Claimant's signature _____
- Signature _____
- Signature _____
- Signature _____

SECTION TWO

This section must be completed if the application has been filled in by someone else on your behalf. This includes voluntary organisations, an appointee, relative or representative of the Council.

- Please PRINT the name of the person who completed this form _____

- Their address _____

- Their telephone number _____
- Relationship to any of the persons who have signed the declaration in Section One of this form _____

- Please give the reason why the claimant was unable to complete the form _____

- **I declare that I have filled in this form for the person(s) named above in accordance with their instructions and have read this back to them in full before they signed the declaration.**

Signature of person completing form _____ Date _____

- **I declare that the person named in Section Two has completed this form on my behalf and has read it back to me in full. I confirm that I understand the nature of this application and the details provided in this form.**

Signature of Claimant _____ Date _____

NOTES for the completion of the Zero Occupancy Discount Claim Form

The initial bill for a property assumes there are at least two permanent residents 18 years or over in the property and a full charge for Council Tax and when applicable, Water and Wastewater is levied. While there is no extra charge if there are more than two residents, a discount will apply where there are no permanent residents.

Second Homes or Long Term Empty Properties: If the address of your main residence is outwith Highland Council area you should provide a copy of your Council Tax bill for that property together with other required evidence as shown in the notes below.

- 1 Purpose Built Holiday Home:** A dwelling which is used for holiday purposes **and** which was either **(a)** in accordance with any licence or planning permission regulating the use of the site, or for any other reason, is not allowed to be used for human habitation throughout the whole year; or **(b)** by reason of its construction or the facilities which it does, or does not, provide, is unfit so to be used. **You should provide evidence of any planning or site restrictions relating to the property.**

- 2 Holiday Home:** A dwelling used for holiday lets or as a family holiday home.

If the property is *available* for short-term lets for 140 days or more in the year, then you should be paying Non Domestic Rates rather than Council Tax. You could be paying too much. Please contact us for help and advice.

- 3 Job-related Dwelling:** A dwelling which is either **(a)** owned or tenanted by a person whose sole or main residence is a dwelling which for that person is job-related or **(b)** a dwelling which is job-related for a person whose sole or main residence is a dwelling which is owned or tenanted by that person. **You should provide a letter from your employer confirming this.**

- 4 An unoccupied property which is undergoing or requires major repair work to render it habitable; or is undergoing structural alteration:** Discount can be awarded for up to 6 months from the date of purchase of the property. An Officer from the Council will be required to inspect the property. If you are claiming for a backdated period you should provide evidence of the work carried out, for example a building warrant.

- 5 Dwellings vacant for less than 12 months:** A dwelling that is unoccupied and unfurnished for less than 12 months. The maximum period we can award 50% discount is 6 months. Discount can be awarded for up to 6 months immediately following an unoccupied and unfurnished exemption.

If you need help and advice to complete this form please telephone **0800 393811** or visit one of our Service Points or e-mail us at: operations.team@highland.gov.uk

Completed claim forms should be returned to: Operations Team, The Highland Council, PO Box 5650, Inverness, IV3 5YX.

Until your claim has been dealt with, you must continue to make payment as requested in the last bill we sent you. If we award you discount we will send you a revised bill which will include all of the payments you have made. If you have overpaid, we will send you a cheque for the amount of the overpayment.

Working away from home: A taxpayer working away from home is still considered, for Council Tax purposes, to have their main place of residence in the property they return to when on leave or at weekends i.e. normally the marital or parental home. **This includes Merchant Sea personnel and people with an Inland Revenue Tax Exemption Certificate.**

Backdating Discount: The law requires the Council to award discount on the best evidence available and we must always be able to justify our decisions to the Council's Auditors and taxpayers. If you are making a late application for discount, we cannot go back in time to verify the facts. However, we will allow a backdated claim for a period of three months, **starting from the date we receive a signed claim from you.**

If you wish to claim for a period prior to the three month period, we need you to provide independent evidence that the facts are as you have stated. Therefore, if you wish to make a backdated claim, we would be obliged if you would arrange for our Independent Third Party Evidence Form to be completed and signed by an independent third party.

If you need an Independent Third Party Evidence Form please telephone **0800 393811** or visit one of our Service Points or e-mail us at operations.team@highland.gov.uk or alternatively you could visit our website at www.highland.gov.uk. Please note - the person who verifies your claim **should not be related to you or be your partner or spouse.**

Cut Your Council Tax

Find out if you should be paying less.

How could I pay less?

Council Tax Benefit could help toward some or all of your Council Tax bill if you are on a low income, even if you own your own home. Benefit is not payable on Scottish Water service charges.

How is Council Tax Benefit worked out?

The Highland Council will work out if you qualify for help, taking into account your individual circumstances. This will include your age and whether you live alone.

What should I do next?

You should apply straight away - if you qualify, Council Tax Benefit is available now.

If you claim Pension Credit, Income Support or Jobseeker's Allowance you will also get a form to claim Council Tax Benefit with your application.

Claim forms are available from any Highland Council Service Point or can be downloaded from **www.highland.gov.uk/yourcouncil/counciltax**

Alternatively, you may telephone our Customer Income Maximisation service on **0800 090 1004** for advice and assistance with the completion of claim forms for all Welfare Benefits and other entitlements. You can also e-mail us at **income.maximisation@highland.gov.uk**



Have Your Circumstances Changed?

If your circumstances have changed or are about to change, please tell us immediately to avoid having to pay money back to us.

Changes can affect how much Council Tax you have to pay and the amount of Council Tax Benefit and/or Housing Benefit you receive.

Changes must be reported in writing.

Some examples of changes you must tell us about immediately are:

- Change of address
- Individuals moving in/out of your home
- You, or your partner, start work
- You or your partner's pay or working hours change
- Your child leaves school, education or training
- Your savings go up or down
- Your childcare arrangements change
- You start or stop claiming another benefit or the amount you get changes
- You claim benefit because of a health condition or disability and your health or condition changes

To report your changes in writing or for help and advice please contact our Operations Team:

- E-mail us at: **operations.team@highland.gov.uk**
- Telephone Freephone: **0800 393811**
- Visit any Highland Council Service Point
- Write to our Operations Team at: **PO Box 5650, Inverness, IV3 5YX**
Please do NOT send personal data to the above email addresses.