

Council Tax fact sheets

Duilleagan fiosrachaidh mun Chìs Chomhairle

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Reductions, Discounts and Exemptions

Lùghdachaidhean,
Lasachaidhean is Saoraidhean

1st April 2019 - 31st March 2020

Reductions, Discounts and Exemptions

Lùghdachadh, Lasachadh is Saoradh

Disablement Band Reduction

If your property is the home of a substantially and permanently disabled person and it has certain features which are essential for the disabled person's wellbeing, you may be entitled to a Reduction from your Council Tax. Apply without delay.

Council Tax Reduction

If you are liable to pay Council Tax and are on a low income, you may be entitled to a reduction from your Council Tax. You can complete an online application form on our website.

Website: www.highland.gov.uk/housingbenefit

Or request a form by phoning our Customer Service Team.

Phone: **01349 886606**

Discounts

For example, if you are liable to pay Council Tax and you live by yourself, you will be entitled to a Single Occupancy Discount which will reduce your bill by 25%. When counting the number of adults living in a property some people are not included, e.g. students who meet the qualifying conditions. Apply without delay.

Information on other discounts available can be found on our website at:

www.highland.gov.uk/info/701/council_tax/541/council_tax_-_discounts_for_people

Exemptions

In certain circumstances, properties can be exempt from paying Council Tax.

Listed below are some examples of when an Exemption should be claimed:

- Unoccupied property where the liability is to be met solely from the estate of a deceased person.
- Unoccupied student accommodation for a period of less than 4 months and were last occupied by students.
- Property occupied only by students who meet the qualifying conditions.
- Property occupied only by those under the age of 18 years.

Working away from home

Persons working away from home are 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. This includes Merchant Sea personnel and persons with Her Majesty's Revenue and Customs (HMRC) Tax Exemption Certificate.

For more information regarding the full range of discounts, exemptions and reductions from Council Tax, or apply online, please visit the Council's website.

Website: www.highland.gov.uk/counciltax

Alternatively, our trained advisers at the Customer Services Centre will be able to help – call them today.

Phone: **01349 886606**

Second homes and long term empty homes

For Council Tax payers in the Highlands, some properties, for example, properties unoccupied and unfurnished for less than 12 months, have attracted a 50% discount from Council Tax. Since 1st April 2005, other properties, including second family homes and long term empty properties, have attracted a 10% discount.

As from 1st April 2013, local authorities have had discretion to vary the discount on some categories of empty properties and to increase the charge on long term empty properties by up to 200%. Recent legislation has allowed the removal of the 10% Second Home discount from 1st April 2017. The Highland Council agreed this on 16th February 2017. Examples of some of the discounts and charges which will apply:

50% Discount Purpose-built holiday homes

A **property** (a) which is used for holiday purposes; and (b) which either

- (i) 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
- (ii) by reason of its construction or the facilities which it does, or does not, provide, is unfit so to be used.

50% Discount Job-related dwellings

The rules relating to this category are complex and lengthy. Please contact our Service Centre or any Service Point for full information.

50% Discount Under repair

A property which is undergoing or requires major repair work to render it habitable, or which is undergoing structural alteration, during the period of 6 months beginning with the day on which that property was purchased by the person who is liable to pay Council Tax in respect of that property.

100% Charge Second home (from 1st April 2017)

A **property** which is no one's sole or main residence, but which is furnished and in respect of which, during any period of 12 months, the person who is liable to pay the Council Tax that is chargeable can produce evidence to establish that it is lived in other than as a sole or main residence for at least 25 days during that period.

200% Charge Long term empty properties

You may be entitled to a 10% discount for 12 months from the date the property was last occupied. Once a property has been unoccupied for over 12 months, you may be entitled to 10% discount for a further 12 months only if the property meets the conditions for being actively marketed for sale or let.

The discount you are entitled to depends on:

- How long the property is empty
- Whether your property is actively being marketed for sale or let
- A previous owner or occupier's use of the property

After 2 years, you will not be entitled to a further discount. **Continues overleaf.**

The Highland Council has made the decision to increase the council tax charge for long term empty properties to 200%. This change came into effect from 1st April 2015 and has been introduced to encourage owners to bring empty properties back into use.

Water and wastewater charges on your property will remain unaffected by the increased charge.

More reductions, discounts and exemptions

The list in this factsheet is not exhaustive, for more information please visit our website at:

www.highland.gov.uk/counciltax

Our Service Point staff will also be able to provide advice and assistance.



You can pay your Council Tax weekly, fortnightly, monthly by 10 or 12 instalments, quarterly or by a lump sum payment; the choice is yours.

It's quick and simple to set up online at: www.highland.gov.uk/counciltax or phone us today on 0800 393 811.

Help us to help you

Pay your Council Tax and Water Services charges by direct debit. Complete an online form at: www.highland.gov.uk/counciltax or phone us today on **0800 393 811**

Remember to have your bank account number, sort code and details of the account holders ready.



86,147 customers in the Highlands already pay Council Tax by Direct Debit.

We hold an Equalities Register of people who have particular needs e.g. visual impairment. To have your name added to this Register or to request this fact sheet and further information/application forms regarding Council Tax and Housing Benefit in an alternative format e.g. Large print, braille, audio or suitable language, please contact any Council Service Point.



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