

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 for which 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)	<input type="checkbox"/>
The property is a second home	(note 2)	<input type="checkbox"/>
The property is occupied only for short term holiday lets	(note 2)	<input type="checkbox"/>
Job-related dwelling	(note 3)	<input type="checkbox"/>
An unoccupied property which is undergoing or requires major repair work to render it habitable; or is undergoing structural alteration	(note 4)	<input type="checkbox"/>
Dwelling unoccupied and unfurnished for less than 12 months	(note 5)	<input type="checkbox"/>
Period before my/our tenancy ended or period after my/our tenancy started <i>(delete as appropriate)</i>	(note 5)	<input type="checkbox"/>
Period before I/we sold the property or period after I/we bought the property <i>(delete as appropriate)</i>	(note 5)	<input type="checkbox"/>
None of the above applies. The property is long term empty	(note 6)	<input type="checkbox"/>
The property is long term empty and is actively being marketed for sale or let	(note 7)	<input type="checkbox"/>

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 full details 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 _____ Date _____
- Signature _____ Date _____
- Signature _____ Date _____
- Signature _____ Date _____

SECTION TWO

This section must be completed if the application form has been filled in by someone else on your behalf. This includes voluntary organisations, an appointee, relative, friend 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 _____

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. Second Home: A dwelling 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.

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 10% discount is 6 months. Discount can be awarded for up to 6 months immediately following an unoccupied and unfurnished exemption.

6. Long Term Empty Properties: An unoccupied property which is not a second home and has been continuously unoccupied for a period less than 2 years and in respect of which the person who is liable to pay the Council Tax that is chargeable can produce evidence to establish that:

- a) it is being actively marketed for sale on terms and conditions, including proposed price, which are appropriate for sale of the property; and
 - b) an offer to purchase at that price would be accepted by the owner.
- Or
- a) it is being actively marketed for let on terms and conditions, including proposed rent, which are appropriate for let of the property; and
 - b) an offer to pay such rent would be likely to lead to creation of a tenancy.

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. Please do **NOT** send personal data to this email address.

Completed 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 persons 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 stated. Therefore, if you wish to make a backdated claim, we would be obliged if you would arrange for our Third Party Independent Evidence Form to be completed and signed by an independent third party.

If you need a Third Party Independent 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.**



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 Reduction 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 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 address.