



**NORTH AYRSHIRE
COUNCIL**

Explanatory Leaflet for Council Tax Second Home / Holiday Home Discount

A dwelling that is not anyone's sole or main place of residence may be subject to a discount of 10% or 50% of the Council Tax.

In order to claim a discount, you are required to state that no-one has sole or main residence at the property and show that you are normally resident at another address at which you are liable for the full Council Tax.

The Regulations that provide for discounts in respect of second and holiday homes are Section 79(2) and Section 99(1) of the Local Government Finance Act 1992 as amended by The Council Tax (Discount for Unoccupied Dwellings)(Scotland) Regulations 2005.

A 10% discount covers the following:

- You have moved and are unable to sell your old home.
- A holiday home.
- A gap between tenants of a furnished let.
- A void property after the six month exemption period and six month 50% period.

A 50% discount covers the following:

- A six month period after a six month exemption period for a void property.
- A property, which is a purpose built holiday home which in accordance with a licence or planning permission regulating the site or any other reason, and is not allowed to be used for human habitation throughout the whole year. Or, if by its construction or the facilities provided by the property it is unfit to be used throughout the year.

To make a claim for discount, please complete the attached application and return it to the address shown. If you qualify for a discount 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 telephone or write to you.

Review of the Discount

The discount 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 **0845 603 0592** from 08.30am to 05.30pm Monday to Friday. You can also visit the public enquiry desk on the ground floor, Cunninghame House, Irvine from 09.00am to 04.45pm Monday and Tuesday, 10.15am to 04.45pm on Wednesday, 09.00am to 04.45pm on Thursday and 09.00am to 04.30pm 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.	
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> Please supply the following telephone numbers in case we need to contact you regarding this application.

Daytime Telephone No.	
Evening Telephone No.	
Email Address.	

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

What is your full name?	
What is the full postal address of the Second / Holiday Home?	
Please confirm the date you became liable for the Council Tax for this address or the date it became your second / holiday home.	
What is the full postal address of your main residence? (this will be used as a billing address unless you request otherwise)	
Please confirm if you are the owner, tenant, other resident at your main address?	

➤ **Section 2 : Documentary Evidence**

Documentary Evidence

Please attach in support of this application documentary evidence that you are liable to pay Council Tax at your main residence.

Examples of evidence are:

- A copy of your Council Tax bill for your main residence.
- A letter from the Council stating that you are registered for Council Tax at your main residence for the period of your claim.
- If your permanent residence is within North Ayrshire then a note of your Council Tax reference number would be adequate.
- If your second home is a purpose built holiday home please provide documentary evidence and full written details providing the reason the property cannot be used throughout the year.

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?

<p>Was the form easy to complete?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If you answered No please give details:</p>
<p>Was the form easy to understand?</p>	<p>Yes <input type="checkbox"/> No <input type="checkbox"/></p> <p>If you answered No please give details:</p>
<p>Was there any information not included on the form which you would like to see included?</p>	
<p>Do you have any suggestions on how the form could be improved?</p>	