



**NORTH AYRSHIRE  
COUNCIL**

**Explanatory Leaflet for Council Tax Exemption for property which is empty and unfurnished and is undergoing major repair or structural alteration.**

An unoccupied property may be exempt from Council Tax and Water Service charges while it is undergoing major repair or structural alteration. The exemption may be for a maximum period of 12 months from the last date of occupation. The exemption will continue for up to six months from the date that the work is substantially completed, provided that this does not take the total period of exemption to more than 12 months.

To apply for an exemption the person liable for Council Tax should complete the application, sign the declaration and return it to the address shown at the bottom of the page. The application 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 major repair or structural alteration should be sent with the application.

We will 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 an exemption –

- The property must be unoccupied and
- must be undergoing or have undergone major repair work or structural alteration to make it habitable.

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. It must also confirm that work will / has commenced on the property. 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 to be undertaken.
- Copy receipts for materials purchased.

## **Council Tax – Exemption Category 8 Major Repair or Structural Alteration    Exem8**

- Copy of planning approvals. (NB. Planning Applications only confirm that the property is in need of major repair and that work will be carried out. This evidence must be supported by confirmation of when the work will/has commenced.)
- Copy plans or drawings showing the improvement work or structural repairs.
- Any other documents that support the application.

If the liable person qualifies for an exemption 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.

After the period of exemption has expired a 10% discount will be awarded if the property is no one's sole or main residence.

If you are a new owner of a property that, is undergoing major repair or structural alteration to make it habitable you may not be awarded an exemption due to time scales. However, with effect from 1 April 2005 you will be awarded a 50% discount for a maximum period of six months. Thereafter the discount will be reduced to 10%.

### **Review of the Exemption / Discount**

The exemption / 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. It may also be necessary to visit 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 **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 – Exemption Category 8 Major Repair or Structural Alteration Exem8**

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.	

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

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? (This should be your full postal address including postcode)	
What date did the property become unoccupied?	
What date did / will work commence on the property? <b>(This should be supported by documentary evidence)</b>	
Please confirm the exact dates you are applying for exemption.  (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.

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.

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

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

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

Contact Name	
Contact Number	

➤ **Section 4: Documentary Evidence**

**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
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.)**
3. Copies of receipts / invoices of any material purchased
4. 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 which you enclose as documentary evidence with your application – especially photographs.**

**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?**

Was the form easy to complete?	Yes <input type="checkbox"/> No <input type="checkbox"/> If you answered No please give details:
Was the form easy to understand?	Yes <input type="checkbox"/> No <input type="checkbox"/> 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?	