



**NORTH AYRSHIRE
COUNCIL**

Explanatory Leaflet for Landlords and Changes in Tenancy

The person normally liable to pay the Council Tax and Water Service Charges of a let property is the resident tenant. Joint tenants are jointly liable. Where the property is empty, liability becomes the responsibility of the non-resident owner. If the empty property is unfurnished, the owner may be eligible for an exemption for a maximum period of six months. If the empty property is furnished the owner may be eligible for a 10% long term empty property or second home/holiday home discount.

The Council can hold as liable for Council Tax the owner of a tenanted property that is occupied by more than one family or unrelated persons sharing common facilities.

To report any change in the ownership of a property to be used for letting purposes or changes in the tenants resident in the property, the property owner should complete the attached form, sign the declaration and return it to the address shown at the bottom of the page.

The form requests information about new and previous tenants and any periods between tenancies. Any claim for an exemption should be accompanied by evidence to confirm that the property was unoccupied and unfurnished. If the property is a furnished let then a claim for a 10% second home / long term empty discount requires evidence of liability for Council Tax at another address.

The form also requests details of whether the new tenant is a student or on benefits. If this information is known this will help the Council ensure that Council Tax Benefit and Housing Benefit is awarded. If the new tenant is a student they should ensure that Council Tax discount or exemption is applied for. In certain circumstances the property owner can be awarded an exemption for up to 4 months after the property becomes vacant if only students last occupied it.

The owner or landlord is responsible together with an incoming or outgoing tenant to let us know about any changes in occupancy of the property.

We will send a Council Tax bill to the owner or landlord showing the net sum now due and to the tenant from the start of their liability. If we require further information we will contact you.

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.

Council Tax – Change of Tenants Form

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. If you have any questions regarding the form or the information we have asked for, please telephone 0845 603 0592 for assistance or use the Contact Us facility on the Council's web site.

Council Tax – Change of Tenants Form

Council Tax Reference Number (if known)	
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Part 1: To be completed by the Landlord of the property.

What is your Full Name?	
What is your home address? (this should be your full postal address including the postcode)	
What is the full postal address of the property you rent including the postcode?	
If the property you rent is a flat please confirm the Flat position. (The position of your flat should be taken from the outside as you are facing the building.)	

➤ **Please supply the following information in case we need to contact you regarding this form.**

Daytime Telephone No.	
Evening Telephone No.	
E-Mail Address:	

Please now complete the appropriate sections for the Previous and New Tenants and claim for any exemption or discount between tenants.

Council Tax – Change of Tenants Form

SECTION A

➤ Please complete the following section with details of the **PREVIOUS TENANT**.

<u>Section A – PREVIOUS TENANT</u>	
What is the full name(s) of the previous tenant(s)?	
Please provide the names of any other person(s) over the age of 18 who were resident at the address and the relationship to the tenant(s) e.g. son, daughter, relative, friend.	
Please confirm the date the tenancy was terminated?	
What date did the tenant(s) move out of the property?	
What is the tenant(s) forwarding address?	

Council Tax – Change of Tenants Form

➤ Please complete the following section with details of the **NEW TENANT**.

<u>Section B – NEW TENANT</u>	
What is the full name(s) of the new tenant(s)?	
Is / are any of the tenant(s) under the age of 18?	
Please provide the names of any other person(s) over the age of 18 who will be living at the address and the relationship to the tenant(s) e.g. son, daughter, relative, friend.	
What date did the tenancy commence?	
What date did the tenant(s) occupy the property?	
What was the new tenant(s) previous address if known?	
Is/Are the new tenant(s) full-time student(s)?	Yes <input type="checkbox"/> No <input type="checkbox"/>
If you answered Yes please confirm how many are full-time students.	<input type="text"/>
Is/Are the new tenant(s) claiming Council Tax or Housing Benefit?	Yes <input type="checkbox"/> No <input type="checkbox"/>

Council Tax – Change of Tenants Form

- **Please complete the following section if you wish to apply for Council Tax Exemption or Discount for any period between tenants.**

To apply for a 10% second home / long term empty discount please complete the section below.

To qualify for a 10% Second Home / long Term Empty Discount between tenants was the property unoccupied but furnished?	Yes <input style="width: 40px; height: 20px;" type="checkbox"/> No <input style="width: 40px; height: 20px;" type="checkbox"/>	What dates was the property unoccupied but furnished? From To
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To support your claim for discount please supply a copy of your Council Tax bill for your main address. If you live in North Ayrshire please confirm your Council Tax reference number in the box below.

Council Tax Reference Number	
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To apply for exemption please complete the section below.

To qualify for exemption between tenants was the property unoccupied and unfurnished?	Yes <input style="width: 40px; height: 20px;" type="checkbox"/> No <input style="width: 40px; height: 20px;" type="checkbox"/>	What dates was the property unoccupied and unfurnished? From To
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Exemption will only be awarded if supporting documentary evidence is provided. Please tick the appropriate evidence that you are submitting.

	Please Tick √
Copy of Lease confirming Property is let as unfurnished	
Letter from new tenant confirming property was leased as unfurnished	
Internal Photographs of the property	
A letter from a neighbour confirming the property is unoccupied and unfurnished	
Copies of adverts confirming the property is being advertised as an unfurnished let.	

Council Tax – Change of Tenants Form

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

Council Tax – Change of Tenants Form

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?	