



**Chief Executive's Office**  
**Service Lead - Revenues & Benefits: Nicola Gemmell**

**Revenues & Benefits Service**  
P.O. Box 31, Ayr, KA7 2PL  
Tel: 0300 123 0900  
Email: [council.tax@south-ayrshire.gov.uk](mailto:council.tax@south-ayrshire.gov.uk)  
Our Ref:  
Date:  
If phoning or calling ask for Council Tax

Name \_\_\_\_\_

Address \_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

Dear Sir/Madam

**Council Tax**  
**Discount for Unoccupied Properties**

**How your personal information will be used.**

It is our responsibility to keep your information safe. We will only collect the minimum amount of personal information we need to process your application and we may verify the information you provide with information we currently hold on file. We may get information from third parties, or give information to them to check the accuracy of information, and we may share the information you have provided with relevant bodies to manage public funds, or prevent and detect fraud, as permitted by law. To find out what to expect when the Council collects your personal information, please visit our website - <https://www.south-ayrshire.gov.uk/personal-information/>

The Council Tax (Variation for Unoccupied dwellings) (Scotland) Regulations 2013 allows the Council to vary discount or apply a levy for dwellings, which are unoccupied. More details of the circumstances involved and the discount or levy, which may be applied, are shown on the application form overleaf.

If you want to apply for a discount please complete the relevant section of the application and provide any documentary evidence required.

Further information can be found on our website at <https://www.south-ayrshire.gov.uk/counciltax/> where you can also notify us if you have sold the property or it has become occupied by you or a tenant.

Alternatively, if you require any further advice or assistance you can telephone us on **0300 123 0900** or visit any of the Customer Service Centre's detailed below, in person.

The Wallace Tower,  
172-176 High Street,  
Ayr  
KA7 1PZ

17/19 Knockcushan Street  
Girvan  
KA26 9AQ

Municipal Buildings  
South Beach  
Troon  
KA10 6EF

64 High Street,  
Maybole  
KA19 7BZ

2-6 The Cross,  
Prestwick  
KA9 1AN

All correspondence should be sent to Council Tax, PO Box 31, Ayr, KA7 2PL, or submitted in person to your local Customer Service Centre. For details of locations please see <https://www.south-ayrshire.gov.uk/customer-service-centres/>

Please return completed applications by post to the above address or in person, to one of the Customer Service Centre's noted above.

Yours faithfully

*Council Tax*

**Council Tax  
Revenues & Benefits Service**

# **Council Tax Unoccupied Discount /2<sup>nd</sup> Home Application**

Council Tax Reference No.	
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- **Please supply the following contact information in case we need to get in touch with you regarding this application.**

Daytime 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 your main home?	
What is the full postal address including postcode of the property that is unoccupied?	
The property has been unoccupied since – (DD/MM/YYYY)	

If you wish to apply for discount, please complete the relevant section of the form and provide any documentary evidence required. Please complete the declaration below, sign and date it then return the completed application with your evidence, by post to the address on the letter or, in person, to one of the Customer Service Centre's.

<b>Declaration</b>	
<p>I confirm that I am the person liable to pay Council Tax for the dwelling listed above and I wish to apply for discount on the basis that it has no permanent residents. I have enclosed a photocopy of my Council Tax Bill if my main residence is outside of South Ayrshire and I have enclosed documentary evidence to substantiate my claim.</p> <p>I declare that to the best of my knowledge the information in this form is true and complete, and I understand that it is an offence to give false information and that South Ayrshire Council may seek further confirmation.</p> <p>The Council has a duty to protect public funds and to this end we may check the information you have given with other information we hold, or share your information with other Council Services and other local authorities / regulatory organisations for the purpose of protecting public funds or detecting fraud or error, where the law allows this.</p> <p>I declare that I will notify the Council within 21 days of any change in circumstances which may affect my liability e.g. discount status no longer applies, if the property is sold or let.</p>	
<b>Signature of Liable Person:</b>	<b>Date</b>

<b>Section 1 – Second Home</b>	<b>Tick to Apply</b>
<p>This is 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 Council Tax can produce evidence to establish that the dwelling is lived in for at least 25 days during that period.</p> <p>An example of when this may apply would be when the dwelling is used for holiday purposes for at least 25 days in any year by a person or people who have their sole or main residence elsewhere.</p> <p>A "Second Home" will not be subject to the levy and the charge will remain at 100%.</p> <p>If you live out with South Ayrshire, documentary evidence of your main place of residence will be required, i.e. a copy of your Council Tax Notice. You will also have to provide evidence that the dwelling is furnished and that it has been lived in for at least 25 days in any period of 12 months, which may be affected by this application for discount.</p> <p>Any form of evidence will be considered but examples could include utility bills, TV license and evidence of travel to the "Second Home".</p>	
<b>Section 2 – Unoccupied Dwelling</b>	<b>Tick to Apply</b>
<p>This is a dwelling, which is no one's sole or main residence, but is not a "Second Home".</p> <p>An "Unoccupied Dwelling" will be awarded a discount of 10% for a period of 12 months.</p> <p>If you live out with South Ayrshire, documentary evidence of your main place of residence will be required, i.e. a copy of your Council Tax Notice.</p> <p>An "Unoccupied Dwelling", which has been unoccupied for over a year will not be awarded a discount or any type of reduction. From 1 April 2019 owners will pay 200% Council Tax for an empty property that is unoccupied for more than 12 months</p>	
<p>In certain circumstances a discount of 10% will apply for up to two years before the Council Tax can be increased. These are where the dwelling is being actively marketed for sale or let, is undergoing major repairs, or where you are currently engaging with the Council's Empty Homes officer to bring the property back into use, (other exceptional circumstances out with your control e.g. a legal issue, may be considered).</p> <p>Please indicate here if you wish a Council Tax Empty Property Levy discount Application to be issued or you can find further information and download an application from the website at <a href="http://www.south-ayrshire.gov.uk/counciltax/changes-2018-19.aspx">www.south-ayrshire.gov.uk/counciltax/changes-2018-19.aspx</a></p>	
<b>Section 3 – Unoccupied &amp; Unfurnished – After exemption has been awarded</b>	<b>Tick to Apply</b>
<p>A dwelling which is Unoccupied &amp; Unfurnished will be awarded a discount of 10% for a maximum period of six months after unoccupied and unfurnished exemption has ended.</p> <p>If you live out with South Ayrshire, documentary evidence of your main place of residence will be required, i.e. a copy of your Council Tax Notice</p>	

<b>Section 4 – Unoccupied and Unfurnished – Change of ownership</b>	<b>Tick to Apply</b>
<p>Where an unoccupied and unfurnished property is sold or liability otherwise transferred to a new owner and all previous property exemptions have been exhausted, the new owner can apply for 50% discount for up to 6 months thereafter 10% for a further 6 months prior to the increased charge applying. The 10% discount may be extended for up to two years – see section 2 above to apply.</p> <p>If you live out with South Ayrshire, documentary evidence of your main place of residence will be required, i.e. a copy of your Council Tax Notice</p>	
<b>Section 5 – Purpose-Built Holiday Homes</b>	<b>Tick to Apply</b>
<p>This relates to a dwelling, which is used for holiday purposes; and which either in accordance with any license 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 by reason of its construction or the facilities, which it does, or does not provide is unfit so to be used</p> <p>A dwelling which is a “Purpose-Built Holiday Home” will be awarded a discount of 50%.</p> <p>If you live out with South Ayrshire, documentary evidence of your main place of residence will be required, i.e. a copy of your Council Tax Notice and also evidence of the property status.</p>	
<b>Section 6 – Job-Related Dwelling</b>	<b>Tick to Apply</b>
<p>This relates to a dwelling, which is owned or tenanted by a person whose sole or main residence is a dwelling, which for that person is job-related. Job-related means that the dwelling is provided for that person or his/her spouse by reason of his/her employment in certain pre-defined circumstances. A dwelling is also job-related if that person or his/her spouse is a minister of religion and the dwelling is inhabited by that person as a residence from which he/she performs the duties of his/her office.</p> <p>A dwelling, which is “Job-Related,” will be awarded a discount of 50%.</p> <p>If you live out with South Ayrshire, documentary evidence of your main place of residence will be required, i.e. a copy of your Council Tax Notice and also evidence of the property status, i.e., letter from employer.</p>	