

Explanatory Leaflet for Council Tax Empty Property Levy Discount

The Council Tax (Variation for Unoccupied Dwellings)(Scotland) Regulations 2013 provides discretion for the council to increase Council Tax by up to 100% for long-term empty properties that have been unoccupied for more than 12 months, or 2 years where marketed for sale or rent.

You will be affected by this levy and charged additional Council Tax if your property meets the following criteria:

- The property is not a holiday home, purpose built holiday home or job related accommodation – subject to specific conditions;
- If your property has been unoccupied for more than 12 months and is not up for sale or rent;
- If your property has been marketed for sale or rent and has been unoccupied for 2 years or more.

The change is as follows:

From 1 April 2018 owners will pay 150% Council Tax for an empty property that is unoccupied for more than 12 months or up to two years if actively marketed for sale or rent; this will increase to 200% from 1 April 2019.

If your property has been unoccupied for more than 12 months but less than 24 months and is being marketed for sale or rent you should complete and return the attached application details of the proof that should be submitted are shown below.

Properties marketed for sale – Proof required:

- Evidence that your property is being actively marketed for sale, including details of who is marketing the property and how this is being carried out; and
- Details of the sale price, including a copy of the mortgage valuation report part of the home report for the property.

Properties marketed for rent – Proof required:

- Evidence that your property is being actively marketed for rent, including details of who is marketing the property and how this is being carried out; and
- Details of the rent being requested.

Any relief from the levy will cease after 2 years from the date the property became unoccupied.

Can we help?

Whatever the reason your property has become empty - and whatever your intentions for the property - get in touch with us as there may be ways we can assist you in bringing it back into use. If you would like to find out more about bringing your property back into use, please contact the Empty Homes Officer by email - emptyhomes@south-ayrshire.gov.uk or by telephone on **01292 616014** for further information or advice.

In line with the Scottish Government's guidance, South Ayrshire Council has developed an Empty Homes Strategy to ensure local housing needs are met by reducing the number of empty homes in the area. Our aim is to work with owners of empty properties to help bring them back into use, and we are pleased to be able to offer a range of advice and assistance (including Empty Homes funding of up to £20,000 and discounts on building materials) to help achieve this.

As you will no doubt be aware, the costs of owning an empty property can be significant:

- Responsibility for Council Tax bills lies with the owner.
- There is an increased risk that repairs and maintenance issues may develop when properties are empty for long periods of time.
- Empty homes can also attract crime and anti-social behaviour, again leading to considerable cost.

At the same time, the potential to earn a regular income from your empty home in South Ayrshire is high. Demand for properties in this area is significant, and an average 2 bedroom flat could provide returns of £5,100 per annum if it were to be rented out (based on current LHA rates).

Further information regarding the Council Tax Levy 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 Centres in person.

Council Tax Empty Property Levy Discount 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.	
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Email address:	
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- **To be completed by the person liable for Council Tax**

What is your full name?	
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What is the full postal address including postcode of your main home?	
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What is the full postal address including postcode of the property that is unoccupied?	
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What date did the property become unoccupied?	
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Is the property marketed for sale or marketed for rent?	
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- For Sale
 For Rent

What date has the property been marketed for sale or rent from?	
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Who is marketing your property? Please provide the full name, address and telephone number.	
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Is your property being marketed on a website? Please provide full details.	
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What is the sale price or rent charge?	
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Sale price:

Rent charge:

Council Tax Empty Property Levy Discount Application

➤ **DECLARATION: Please now sign the declaration below**

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	

Proof Required – Please confirm what is supplied by ticking the box below

Property for Sale:

- Evidence that your property is being actively marketed for sale, including details of who is marketing the property and how this is being carried out; and
- Details of the sale price, including a copy of the mortgage valuation report part of the home report for the property.

Property for Rent:

- Evidence that your property is being actively marketed for rent, including details of who is marketing the property and how this is being carried out; and
- Details of the rent being requested.

Do you need Help with this Form?

If you have any questions regarding this application please telephone **0300 123 0900** from 9.00am to 4.45pm Monday to Thursday & 9.00am to 4.00pm on a Friday. You can also visit any Customer Service Centre as detailed below

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

Please return completed applications by post to South Ayrshire Council, Council Tax, PO Box 31, Wellington Square, Ayr, KA7 2PL or in person to one of the Customer Service Centres noted above.