

Council Tax Discount – Second Home/Unoccupied Property

Council Tax discount can be applied to a property that is not your main residence. To qualify for a discount of up to 50% you must show you don't have sole or main residence at the property and you normally live at another address for which you are liable for the full Council Tax.

A **10%** discount will be applied if:

- you have moved and are unable to sell your old home
- the property is a holiday home
- there is a gap between tenants of a furnished let
- the property is void after the six month exemption period

A **50%** will apply if:

- the property is unoccupied and the owner or tenant's main residence is another property due to their job.
- the property is a purpose built holiday home and used as a holiday home that can't be occupied all year because of licensing and planning regulations.
- the property is vacant and is undergoing extensive repair work following purchase.

What evidence do I need to provide?

- If your employer provides your accommodation, you must send details of why you must live in this property to carry out your job
- If you pay Council Tax, a copy of your current Council Tax bill
- Copy of bank statement or utility bills showing you live at your main residence

Complete this form in full, sign the declaration and return with the required evidence to the address at the top of this form.

Section 1 - To be completed by liable person

A liable person is the person responsible for the bill.

Full name

Email address

Telephone number

Property address

Is the property a second home?

The property must be occupied for at least 25 days in any one year for it to be a second home.

yes

no

Date this property became your second home/unoccupied

The date since this property has been your second home/unoccupied.

Section 2 - Other Residence

Full address of your main residence

This is the address you normally live at.

When did you move in?

The date you moved in.

Are you the owner, tenant or other resident at your main residence?

Do you own the property you are living in?

yes

no

Do you rent the property you are living in?

yes

no

Does your employer provide your present accommodation?

yes

no

Is your stay entirely work related?

yes

no

Are you paying Council Tax at this address?

yes

no

Please include evidence showing you live at your main residence (see evidence required at start of this form).

Declaration

I declare the information on this form is true and complete and I authorise East Renfrewshire Council to verify the details. If there's a change in my circumstances, I will notify East Renfrewshire Council within 21 days. I accept failure to provide this information is an offence, which may result in a fine of £50 and £200 for each offence thereafter. I understand this information may be shared with other councils or organisations that handle public funds for the purposes of preventing and detecting fraud.

Signature of liable person

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