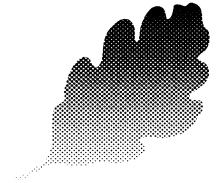


# Council Tax



Midlothian

Name .....
Current Address .....
.....
.....
Postcode .....

We may have to contact you for information, please provide:-

Council Tax Ref.....
Telephone No. ....
Mobile No. ....
Email Address .....

## Application for Unoccupied and Unfurnished Property Exemption and Unoccupied and Furnished Property Discount

**Please read this form carefully**

### **Unoccupied and Unfurnished Property Exemption**

Exemption of 100% applies to properties which are unoccupied and unfurnished, i.e. all movable items must be taken out of the property (White goods are not classed as furniture). If any movable items are left in the property then Exemption will not apply e.g. wardrobes, tables, sofas etc.

Exemption can be given for up to 6 months, but the property must remain unfurnished throughout this period. After the 6 month period a 50% discount shall be awarded for a further 6 months, thereafter, **the discount will end and a 100% additional Council Tax charge will apply.**

This Exemption is based on the length of time the property has been empty regardless of who the owner is. A new award of unoccupied and unfurnished exemption can only be applied if the property is occupied for a period of more than 3 months between awards.

Unoccupied and unfurnished properties which are **actively being marketed for sale or rent** can receive a further maximum period of 12 months of 10% Discount. After the property has remained unoccupied and unfurnished for 24 months in total, **the discount will end and a 100% additional Council Tax charge will apply.**

### **Unoccupied and Furnished Property Discount (Not a Second Home)**

Discount of 10% can be awarded, up to a maximum period of 12 months, to a property which is unoccupied and furnished and is **not** a Second Home. If the property remains unoccupied and furnished beyond 12 months, the **discount will end and a 100% additional Council Tax charge will apply.** However, if the property is **actively being marketed for sale or rent**, a further period of up to 12 months of 10% discount can be awarded.

After the property has remained unoccupied and furnished for 24 months in total, **the discount will end and a 100% additional Council Tax charge will apply.**

A Second Home is a **property which** is no person's sole or main residence, it is furnished and occupied for at least 25 days each year. If your property is a Second Home, an application form for Second Home, Job Related Dwelling and Purpose Built Holiday Home should be completed instead of this form.

### **Evidence requirements for properties being actively marketed for sale or rent:**

- Actively being marketed for sale, a copy of the Home Report and information of where it is being advertised
- Actively being marketed for rent, a copy of the advertisement.

**Please note that the 10% Discount, 50% Discount and the additional Levy of 100% Council Tax charge does not apply to Water Supply and Waste Water charges.**

**A visit to your property may be undertaken.**

**Part 1 – Your Details**

Your full name .....  
Unoccupied Property Address .....  
.....  
The address where you were / are living during the period the property was / is unoccupied  
.....  
.....

**Part 2 – Unoccupied and Unfurnished Property Exemption**

Exact date the property became unoccupied and unfurnished (DD/MM/YYYY)...../...../.....  
Exact date the property will become occupied (DD/MM/YYYY)...../...../.....  
Please give details why the property is unoccupied and unfurnished .....  
.....  
Is the property actively being marketed for sale or rent Yes  No

**Part 3 – Unoccupied Property Discount**

Exact date the property became unoccupied and furnished (DD/MM/YYYY)...../...../.....  
Exact date the property will become occupied (DD/MM/YYYY)...../...../.....  
Please give details why the property is unoccupied and furnished .....  
.....  
Is the property actively being marketed for sale or rent Yes  No

**Please read the following carefully and sign the declaration below.**

**General Data Protection Regulation GDPR** - We are asking for the following information in accordance with provisions of the Council Tax (Administration and Enforcement) (Scotland) Regulations 1992 and Data Protection Act 2018. We will use this information to help us determine your liability for and to collect your Council Tax. You can find more information on how your personal information is used for Council Tax on our Privacy Notice which can be found at [www.midlothian.gov.uk/privacy](http://www.midlothian.gov.uk/privacy)

**National Fraud Initiative** – Midlothian Council is under a duty to protect the public funds it administers, and to this end may use the information you have provided on this form for the prevention and detection of fraud. It may also share this information with other bodies responsible for auditing or administering public funds for these purposes. For further information please visit [www.midlothian.gov.uk/NFI](http://www.midlothian.gov.uk/NFI)

If you have difficulty with any part of this form or if you require further details, please telephone our Customer Service advisors on 0131 271 3201, email us on [revenues.enquiries@midlothian.gov.uk](mailto:revenues.enquiries@midlothian.gov.uk) or write to us at the address below

**Declaration (to be signed by the liable person)**

I declare that the information given on this form is true and correct. Understand that it is an offence to knowingly make a false declaration. The penalties include prosecution for fraud. I understand that enquiries may be made to verify the information given. If awarded a discount, I undertake to inform you within 21 days of any change in circumstances affecting the amount of Council Tax payable

Signature .....

Date .....

**Thank you for completing this form. Please return it immediately to Customer and Housing Services, Midlothian Council, P.O.Box 12956, Dalkeith Midlothian, EH22 1YB**