



**Council Tax**

Property No .....

Name .....

Address .....

Postcode .....

Reference Number .....

Issue Date .....

Return By Date .....

**Application for Vacant Property Exemption/Discount  
or Second Home Discount**

**Information**

Under certain circumstances you may apply for a reduction in your Council Tax where a property is empty/unoccupied or where it is not classed as anyone's main residence, i.e. it is a second home.

**Exemption**

Where a property is empty (unoccupied and completely unfurnished) an exemption may be awarded for a period of up to 6 months from the date the property was last occupied (or furnished) and only if that period of occupation lasted for more than 6 weeks. If you wish to apply for **exemption** please complete **part 1** overleaf in BLOCK CAPITALS (using black ink).

**Note:** To be considered unfurnished, a property must be devoid of all moveable items. Wherever possible appropriate evidence must be supplied with your application to substantiate it eg. Copy of sale schedule, removals receipt etc.

**Discount**

A discount may be awarded in respect of empty properties in the following cases:

- After a period of exemption a property that remains unoccupied and unfurnished may then qualify for a period of 50% discount (for up to 6 months) and thereafter a 10% discount.
- Where a property is empty but remains furnished a 10% discount may apply.
- If a property is classed as a second home (e.g. a holiday home) because it is not anyone's main residence then a 10% discount may apply.
- If a property is owned/tenanted by a person who lives in another property due to their employment contract then it may be classed as a job-related dwelling and a 50% discount may apply.

(Various conditions must be satisfied in order for a property to be classed as a job-related dwelling and therefore we may require to ask further questions before making a decision on any application on these grounds.)

If you wish to apply for **discount** please complete **part 2** overleaf.

If you would like any further information on the above exemptions or discounts or if you need any help in completing this form please contact your Council Tax Office noted overleaf.

**In order to confirm your application for a reduction your property may require to be inspected. If so, a member of staff may contact you to arrange a suitable time to visit or alternatively may arrange an external inspection without any prior notice being provided.**

**Address of Property for which Exemption/Discount is being requested:**

Address of Property .....

Postcode .....

**Part 1 Vacant Property Exemption**

Is the property both unoccupied & completely unfurnished Yes  No

If yes, please state from what date .....

Please state why the property is empty (eg. Offered for let, On market for sale, Awaiting decoration)

Date property will become occupied or become furnished (If known) .....

Please provide details of your current address .....

Postcode .....

**Part 2 Vacant Property Discount/Second Home Discount**

Date property became unoccupied .....

Is the property furnished or part-furnished? Yes  No

Please state why the property is empty (eg. Offered for let, On market for sale, Awaiting decoration)

Is your property a second home? Yes  No

If yes, and your main home is outwith Aberdeenshire, please provide a copy of your Council Tax bill for your main home.

Is your property a job-related dwelling? Yes  No

If yes, please enclose the following evidence:

- confirmation that you are required to live in the dwelling as part of your employment contract, or
- a Tenancy Agreement that shows your employer provides the accommodation for you, or
- confirmation that your employer contributes towards the cost of the accommodation.

Please provide details of your current (or main) address .....

Postcode .....

**Part 3 DECLARATION BY APPLICANT**

I declare that the information I have given on this form is correct and complete to the best of my knowledge. I will undertake to inform the Council of any change in my circumstances as soon as the change occurs. I authorise the Council to make any necessary enquiries to verify the information given on this form.

Signature ..... Date .....

Print Name ..... Telephone No. ....

Email ..... Mobile Telephone No. ....

**Any information you provide will be used and retained on computer by this Authority, and will be shared with other government bodies, including Scottish Water, in accordance with the Data Protection Act 1998.**

**Please return this form to: Aberdeenshire Council, PO Box 18533, Inverurie, AB51 5WX.**

If you wish further information regarding this form or any other Council Tax query, please contact us by:

**Telephone:**  
08456 08 12 01

**Email:**  
council.tax@aberdeenshire.gov.uk

**Visit our website:**  
www.aberdeenshire.gov.uk/counciltax