



Comhairle nan Eilean Siar
Sandwick Rd, Stornoway, HS1 2BW
Telephone: 01851 600502

COUNCIL TAX – SECOND/HOLIDAY HOMES

| | |
|----------------------|--|
| Council Tax Ref. No. | |
| Property Address | |

Empty dwellings that are second homes, including holiday homes, may be subject to a discount of 50%. The discount will be 50% in the following circumstances (please tick box if applicable):

- Holiday homes which are **not allowed** or are **unfit** to be occupied all year (eg. due to planning restrictions, lack of facilities etc)
- Empty property which is owned by a person whose main residence is provided by their employer and it is a condition of that employment that they should live there.
- Empty and unfurnished properties which have been granted a 6 month exemption may be subject to a discount of 50% for 6 months from the date the exemption ended.

Other second homes will not receive a discount but are still required to provide information to prevent having the 100% empty homes levy applied.

Please provide additional information overleaf and evidence.

| | |
|--|---|
| Your details (if joint owners/tenants live at different addresses, please give details for all parties) | |
| Name(s) | _____ |
| | _____ |
| Address(es) | _____ |
| | _____ |
| | _____ |
| | _____ |
| Are you the | owner <input type="checkbox"/> |
| | tenant <input type="checkbox"/> |
| | other <input type="checkbox"/> (please give details) _____ |

(please continue overleaf)

Details of property (please tick all boxes that apply)

Date property last occupied as a main residence _____/_____/_____
(If known)

Date ownership commenced? _____/_____/_____

Is the property furnished? **Yes** **No**

How many days in the past 12 months has the property been occupied as a second/holiday home? (if the property has become your second/holiday home within the last 12 months please indicate your intention of use for the first 12 months) _____ days

If your property has been occupied as a second/holiday home for 25 days or more in the last 12 months, please provide the dates in the additional information

Evidence required:

- Copy council tax bill for your main residence(s)
- Photographs of the interior of the property (please contact our office if you are unable to provide this)
- If your property has been a second home for over 12 months, evidence to support minimum 25 days use (for example travel receipts, utility bills etc)**

** if the property has become your second/holiday home within the last 12 months you will be required to provide evidence of 25 days use at the end of the first year rather than on first application.

Additional Information

The particulars shown on this form are true, accurate and complete to the best of my knowledge. Any changes in circumstance that may affect Council Tax liability will be notified to Comhairle nan Eilean Siar immediately.

Signed _____ Date _____

Name _____ Phone _____

Mobile _____

Email Address _____

Forms can be returned by mail to the address shown above or scanned and returned by email to counciltax@cne-siar.gov.uk

This authority is required by law to protect the public funds it administers. It may share information provided to it with other bodies responsible for auditing or administering public funds, in order to prevent and detect fraud.
More information can be found at <https://www.cne-siar.gov.uk/your-council/data-protection/>