

COUNCIL TAX - Job-Related discount on second home



Knowsley Council

Please complete this form and return to:

Knowsley Metropolitan Borough Council

Municipal Buildings, (Yorkon) Archway Road, Huyton, Merseyside, L36 9YU

Telephone: 0151 443 4476

E-mail: local.taxation@knowsley.gov.uk Web: www.knowsley.gov.uk

| Your Details | | | |
|---|--|-----------------------|--|
| Please read the information over the page before you fill in your application. A discount will not be awarded without the requested evidence being enclosed (see overleaf) | | | |
| Name | | Council tax reference | |
| Telephone number | | Email address | |

| Section 1: Details of Properties Involved | | | |
|---|-------------------------------------|--------------------------------------|--|
| Dwelling 1: Address of property which is your main residence | <input type="text"/> | | |
| Dwelling 2: Address of property which is your second home | <input type="text"/> | | |
| Which is your job related property? | Dwelling 1 <input type="checkbox"/> | Dwelling 2 <input type="checkbox"/> | |
| Full name of person for whom job related property has been provided | <input type="text"/> | | |
| Type of occupancy for second home | Owner <input type="checkbox"/> | Tenant <input type="checkbox"/> | |
| Status of second home | Furnished <input type="checkbox"/> | Unfurnished <input type="checkbox"/> | |

| Section 2: Details of employment | | | |
|--|------------------------------|-----------------------------|----------------------------|
| Are you claiming this discount under Class A, B or C | A <input type="checkbox"/> | B <input type="checkbox"/> | C <input type="checkbox"/> |
| Employers name and address: | | | |
| Telephone number: | | Email: | |
| Has your main or second home been provided as a necessary part of employment by your employer? | Yes <input type="checkbox"/> | No <input type="checkbox"/> | |
| State the nature of employment of the person for whom the property has been provided | <input type="text"/> | | |
| Please explain how and why the presence in that property is regarded as a necessary part of employment | <input type="text"/> | | |
| Please enclose the following evidence (you will not be awarded a discount without it): | | | |
| 1) The relevant parts of any employment contract or agreement that confirms the provision of the property to you or your spouse/ civil partner and the requirement to occupy it. | | | |
| 2) A copy of your council tax bill for your main residence. | | | |

| Declaration | |
|---|-------|
| I declare that the information supplied on this form is true, complete and correct to the best of my knowledge and that I will notify the council within 21 days of any change in circumstances which might affect my eligibility. I understand that to deliberately provide false information is a criminal offence and may result in prosecution. | |
| Signed: | Date: |

COUNCIL TAX – JOB-RELATED DISCOUNT ON SECOND HOME

If you live in, and pay Council Tax for a property which your employer requires you to occupy, and you are liable for Council Tax on a second furnished property, you may qualify for a discount of 50%.

Who can qualify for this discount?

The job related second home discount will apply to either;

- The job related dwelling if it is the second home of you or your spouse/ civil partner i.e. not their main residence, or
- To another dwelling if the job related dwelling is your main residence or your spouse/ civil partner and you have another dwelling that is therefore a second home.

One of the properties must fall into Class **A**, **B** or **C** shown below:

- A. The property is provided to you, or to your spouse/civil partner, because of your employment and it is necessary for proper performance of duties (as stated in your employment contract) i.e. tied accommodation.
- B. The property is occupied as a residence from which you, or your spouse/civil partner, perform the duties of a Minister of any religious denomination.
- C. You are in the armed forces and have your main residence in the UK in Ministry of Defence accommodation which is exempt from Council Tax under Class O.

This discount is not applicable:

- If you have a second property in the locality of your place of work but you do not perform the duties of your employment from that address. There must be a direct link between your work and the property, such as caretaker, landlord of pub, schoolmaster
- Unless both your addresses are in England, Wales or Scotland
- If you are not the liable person for council tax at both properties (unless the property is provided by the ministry of defence or for a minister of religion to perform his duties)
- If you are a director or a partner in the company providing the accommodation (unless you are a full time working director/partner or the company is non-profit making or charitable)

What evidence do I need to submit?

Please enclose a copy of the relevant parts of any employment contract or agreement that confirms the provision of the property to you or your spouse/civil partner and the requirement to occupy it. Please also supply a copy of your Council Tax bill for your main residence. You may send us photocopies or e-mail us scanned copies to: local.taxation@knowsley.gov.uk

We cannot assess your claim for this discount unless the above evidence has been provided.

Council Tax and Data Protection - How we will use your information.

The information that you provide will be processed in accordance with the provisions of the Data Protection Act 1998 and relevant legislation. This authority has a duty to protect public funds it administers, and may use information held about you for the prevention and detection of fraud and other lawful purposes. This may include, but not be limited to, matching council tax data with Electoral Registration records. The council will also use the information for the purpose of performing any of its statutory enforcement duties. It will make any disclosures required by law and may also share this information with other bodies responsible for auditing or administering public funds. We will not disclose your personal information to third parties for marketing purposes