

Revenues

PO Box 21, Bootle, L20 3US

Tel: 0345 140 0845

Web: www.sefton.gov.uk

Sefton Council 

Email: Council.tax@sefton.gov.uk

Council Tax Job Related Discount on Second Home

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 received by us.

Name:

Council Tax Account Reference:

Telephone Number:

Email Address:

Section 1 – Details of properties involved

Dwelling 1

Address of property which is your main residence:

Dwelling 2

Address of property which is your second home:

Which is your job related property?

Dwelling 1

Dwelling 2

Full name of person for whom job related property has been provided:

Type of occupancy for second home:

Owner

Tenant

Status of second home

Furnished

Unfurnished

Section 2 – Details of Employment

Are you claiming this discount under Class A, B or C ?

A

B

C

Employers name and address:

Telephone Number:

Email Address:

Has your main or second home been provided as a necessary part of employment by your employer?

Yes

No

Section 2 – Details of Employment continued ...	
State the nature of employment of the person for whom the property has been provided:	
Please explain how and why the presence in that property is regarded as a necessary part of employment:	

Please supply the following evidence (you will not be awarded a discount without it) within 7 days of the date of your application for this discount, failure to supply with evidence will mean your application will be withdrawn:

1. The relevant parts of any employment contract or agreement that confirms the provision of the property to you and your spouse/civil partner and the requirement to occupy
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 circumstance which might affect my eligibility. I understand that to deliberately provide false information is a criminal offence and may result in prosecution.	
Signed:	Date:

Please return this completed form to: **Sefton Council, Revenues Section, PO Box 21, Bootle, L20 3US** and ensure we receive the evidence requested within 7 days of the date of your application, otherwise your application will be withdrawn.

Guidance Notes

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 a 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 of 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 0.

The 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 their 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 provide a copy of the relevant parts of any employment contract or agreement that confirms the provision of the property to you and your spouse/civil partner and the requirement to occupy; and a copy of your Council Tax bill for your main residence, within 7 days of the date of your application.

We can not assess your claim for this discount unless the evidence is provided within 7 days of the date of your application.