

**Application to apply for a discretionary exception to the Council Tax Second Homes Premium**

Address of property application relates to:

Council Tax Account Number:

The Council Tax Second Homes Premium is a 100% increase (making the total charge 200%) on properties which are furnished but which are not in use as anyone’s sole or main residence.

This application form requests details relative to the factors that Westmorland and Furness Council (the Council) will take into account when deciding if a discretionary exception to payment of the Council Tax Second Homes Premium can be granted from 1 April 2025.

Applicants will be required to provide full details in support of an application and the Council will consider the reasons given as well as the number and proportion of second homes in the particular area in which the dwelling is located and the potential impact on local economies, the local community and on local services.

Each case will be treated strictly on its merits and all applicants will be treated equally and fairly through administration of the scheme.

**If you need additional space to answer questions please provide on a separate sheet clearly marking the number of the question to which your response relates.**

**1. Furnished properties that are occupied periodically by people as tenants who have relocated temporarily (for up to 12 months) to the Westmorland and Furness Council area under an employment contract, including for training purposes, and where permanent relocation is not reasonable.**

Please outline whether you are using a furnished property for temporary relocation for work or for training and provide a copy of your contract of employment and tenancy or rental agreement.

# 2. Furnished properties that would otherwise be subject to the premium but where occupation as a main home is not feasible due to their particular use as emergency accommodation or domestic violence refuges

Please outline how the property is used and how long it is expected that it will continue to be used in this way.

**3. Furnished properties that are used by people receiving temporary respite care. (Respite care is defined by the NHS as ‘taking a break from caring, while the person you care for is looked after by someone else’.)**

Please detail how often the property is used for respite care, the type of care and support that is provided and the people that it is provided for.

**4. In exceptional circumstances, an exception can be granted to a furnished property after consideration of the** **particular circumstances preventing it being used as a permanent home and where it would be unreasonable to apply a premium.**

Please outline fully how the property is used, how this prevents it from being used as a permanent home and why the application of a premium would be unreasonable. Please provide copies of any relevant documentation to support the application including anything referred to below.

**I confirm these details are correct to the best of my knowledge and understand that I need to inform the Council within 21 days should the circumstances relating to this exception change:**

|  |  |
| --- | --- |
| Signed: | Date: |

**Please return the form to the council office where you live.**

If you live in the former Barrow area, you can email it to [counciltax1@westmorlandandfurness.gov.uk](mailto:counciltax1@westmorlandandfurness.gov.uk)

If you live in the former Eden area, you can email it to [counciltax2@westmorlandandfurness.gov.uk](mailto:counciltax2@westmorlandandfurness.gov.uk)

If you live in the former South Lakeland area, you can email it to [counciltax3@westmorlandandfurness.gov.uk](mailto:counciltax3@westmorlandandfurness.gov.uk)

Alternatively, if you are submitting your application on paper, please send it to:

Revenues Team Local Taxation Team Revenues Team

Town Hall Town Hall South Lakeland House

Duke Street Penrith Lowther Street

Barrow, Cumbria Cumbria Kendal, Cumbria

LA14 2LD CA11 7QF LA9 4DQ

**If you need any further advice or information, please contact us on 0300 373 3300**