



Council Tax Empty Property Policy 2023 - 2024

Contents

1. Introduction and scope	Page 3
2. Purpose and principles of the policy	Page 3
3. Charges	Page 3 - 4
4. Exceptions to the empty property premium	Page 4
5. Appeals	Page 4 - 5

1. Introduction and scope

- 1.1 The Local Government Finance Act 1992 and associated regulations sets out the mechanism for levying Council Tax on domestic properties.
- 1.2 The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations were introduced in 2012 to allow Councils some discretion in setting the level of Council Tax charged in respect of unoccupied properties and second homes.
- 1.3 In addition, the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 allows Councils to levy a higher amount of Council Tax for long-term empty dwellings that that are unoccupied and unfurnished.

2. Purpose and Principles of the Policy

2.1 Overview

The purpose of this policy is to set out the charges to be levied in respect of empty (unoccupied and unfurnished) properties and second homes in relation to the Council's Discretionary powers.

- 2.2 This policy also sets out the guidelines to be applied when deciding whether an exception to applying the empty property premium may be considered.

3. Charges

- 3.1 The Council has resolved to charge Council Tax for empty (unoccupied and unfurnished) properties, second homes and properties in need of major repair to render habitable as follows:

With effect from 1st April 2023

Properties empty (unoccupied and unfurnished) for up to 30 days.	100% discount
Properties empty (unoccupied and unfurnished) after 30 days for up to 2 years.	0% discount (full charge)
Properties empty (unoccupied and unfurnished) for to 2-5 years.	200% charge (includes 100% empty premium charge)
Properties empty (unoccupied and unfurnished) for 5-10 years.	300% charge (includes 200% empty premium charge)
Properties empty (unoccupied and unfurnished) for over 10 years.	400% charge (includes 300% empty premium charge)
Second Homes	0% discount (full charge)
Properties empty (unoccupied and unfurnished) undergoing or requiring major repair	25% discount for up to 12 months

3.2 Any period of occupation of six weeks or less will be disregarded when considering how long a property has been empty.

3.3 To determine the discount or premium to be charged on a property, the Council may seek to internally inspect the property.

4. Exceptions to the empty property premium

4.1 The council will consider waiving the Council Tax Premium of 200% and 300% and reverting to a 100% amount for applicants who meet the qualifying criteria as specified in these guidelines. The Council will treat all applications on their individual merits, and will seek through the operation of these guidelines to grant exceptions where appropriate.

4.2 Exceptional criteria

In deciding whether to award an exception in respect of the Council Tax Premium, the Council will take into account the following criteria:

I. For those owners who are experiencing a particular legal or technical issues which is preventing the sale or letting of the property;

II. Those owners who are in negotiation with the Council with a genuine view to letting the property under the Council's policy of getting properties back into use;

III. Cases where the dwelling has remained empty beyond a five year period due to exceptional and or unforeseen circumstances, or circumstances proven to be beyond the control of the owner/liable party;

IV. Cases where imposition of the Council tax Premium would result in financial hardship; and,

V. Cases where a recent purchaser of a dwelling (i.e. within the last 12 months) intends to bring the property back into use and occupy it, and is able to demonstrate that the financial burden will significantly lengthen the time taken to complete the works

4.3 Period of exception

In all cases, the Council will decide the length of time for which an exception will be awarded based on the known facts and evidence supplied by the owner or liable party.

The start date of the exception will normally be the date the application is received by the Council. The exception will continue for a period of twelve months subject to the circumstances continuing.

The Council will review awards on an annual basis and request confirmation that the circumstances remain the same prior to applying the exception for a further 12 months.

5. Appeals

Under Section 16 of the Local Government Finance Act 1992, there is a right of appeal if a customer applying for a discretionary reduction under Section 13A (1) (c) is not satisfied with the Council's decision. Any appeal against a decision made under the 'Empty Property policy' must be made in writing.

Full details of the reason for the appeal and any additional evidence must be included in the submission. Upon receiving the appeal:

- The Council will acknowledge the appeal within 10 working days.
- The Director of Finance will consider the appeal.
- The applicant will be informed of the final decision as soon as practicable thereafter.

If the original decision is upheld and the customer remains dissatisfied, the customer may appeal directly to the Valuation Tribunal.