

Council Tax Empty Property Policy

Introduction

- The Local Government Finance Act 1992 and associated regulations sets out the mechanism for levying council tax on domestic properties.
- Section 11A of the regulations give Councils some discretion in setting the level of council tax charged in respect of unoccupied properties and second homes
- 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 are unoccupied and unfurnished. This is known as an empty property premium.

Purpose and principles of this policy

The purpose of this policy is to set out the charges to be levied in respect of unoccupied and unfurnished properties in relation to the Councils discretionary powers.

This policy also sets out guidelines to be applied when deciding whether an exception/waiver to applying the empty property premium may be considered as set out in Appendix C.

Charges to be levied

The Council has resolved to charge Council Tax for empty (unoccupied and unfurnished properties) and second homes as follows;

With effect from the 1st April 2013

Properties empty (unoccupied and unfurnished) for up to 6 months	100% Discount
Properties empty (unoccupied and unfurnished) > 6 months	0% Discount (full charge)
Properties empty requiring structural or major repair work (unoccupied and unfurnished) for up to 12 months	100% Discount
Properties empty requiring structural and major repair work (unoccupied and unfurnished) for > 12 months	0% Discount (full charge)

Furnished properties and second homes	10 % Discount (This does not apply to dwellings regarded as Job-Related where the 50% discount will still apply.)
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With effect from the 1st April 2014

Properties empty (unoccupied and unfurnished) for up to 6 months	50% Discount
Properties empty (unoccupied and unfurnished) for > 6 months and up to 2 years	0% Discount (full charge)
Properties empty requiring structural or major repair work (unoccupied and unfurnished) for up to 12 months	50% Discount
Properties empty requiring structural and major repair work (unoccupied and unfurnished) for > 12 months and up to 2 years	0% Discount (full charge)
Furnished properties and second homes	0% Discount (full charge) (This does not apply to dwellings regarded as Job-Related where the 50% discount will still apply.)
Properties empty (unoccupied and unfurnished) for 2 years or more	150% charge (includes 50% empty property premium)

With effect from April 2019

Properties empty (unoccupied and unfurnished) for up to 6 months	50% Discount
Properties empty (unoccupied and unfurnished) for 6 months and up to 2 years	0% Discount (full charge)
Properties empty requiring structural or major repair work (unoccupied and unfurnished) for up to 12 months	50% Discount
Properties empty requiring structural and major repair work (unoccupied and unfurnished) for over 1 year and up to 2 years	0% Discount (full charge)

Furnished properties and second homes	0% Discount (full charge) (This does not apply to dwellings regarded as Job-Related where the 50% discount will still apply.)
Properties empty (unoccupied and unfurnished) for 2 years or more	200% charge (includes 100% empty property premium)

With effect from the 1st April 2020

Properties empty (unoccupied and unfurnished) for up to 6 months	50% Discount
Properties empty (unoccupied and unfurnished) for 6 months and up to 2 years	0% Discount (full charge)
Properties empty requiring structural or major repair work (unoccupied and unfurnished) for up to 12 months	50% Discount
Properties empty requiring structural and major repair work (unoccupied and unfurnished) for over 1 year and up to 2 years	0% Discount (full charge)
Furnished properties and second homes	0% Discount (full charge) (This does not apply to dwellings regarded as Job-Related where the 50% discount will still apply.)
Properties empty (unoccupied and unfurnished) for 2 years or more	200% charge (includes 100% empty property premium)

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

Statutory exceptions

No empty property premium can be applied to properties;

- Properties which would be the sole or main residence of an individual who is residing in armed forces accommodation where this is job-related
- Properties which form part of a single property including at least one other dwelling and is being used by a resident of the other dwelling as their sole or main residence

Appeal

If you do not agree with the amount of Council Tax you are liable to pay you can appeal. To do this you must:-

- Notify us in writing why you think you are not liable
- We will respond with the reasons for our decision, if you still do not agree or you do not receive a reply from us within 4 months then you can appeal to the Valuation Tribunal
- Further details on how to appeal to the Valuation Tribunal can be found here <https://www.valuationtribunal.gov.uk/your-appeal-type/council-tax/council-tax-liability-2/> or by contacting the Valuation Tribunal Service on 0300 123 2035