

Discretionary Council Tax Discount Policy

Empty Property Premium Waiver

Introduction

Section 13A (1)(c) of the Local Government Finance Act 1992 gives the Council the discretionary power to reduce liability for council tax in relation to particular cases or by determining a class of cases that it may determine and where national discounts and exemptions cannot be applied. Section 13A(1) states, 'Where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.'

This appendix introduces a class of exceptions where the council tax premium will be reduced subject to the defined eligibility criteria being met. This class relates to Empty Property Premium waivers.

Qualifying Criteria

These are the exceptional circumstances in which the premium charge may be considered to be waived:

- **Change of ownership** – only where the new owner has taken genuine action to return the property to occupation within a period of six months from taking ownership and can provide evidence that the action has been continuous and realistic.
- **Properties left to someone in a will and in need of renovation** – only where the new owner takes action to return the property to occupation within a period of six months from taking ownership and can provide evidence that the action has been continuous and realistic.
- **Legal or official actions causing a delay** – only where action to return the property to occupation has been delayed by legal action or by the actions of any official body with powers to take such action e.g. the council, solicitors or a utility company, etc... Action to return the property to occupation within a period of six months from the date the official action ended and can provide evidence that the action has been continuous and realistic.
- **Properties with a restrictive covenant** – only where the owner is genuinely seeking to sell or rent the property in the prevailing local market conditions (realistic selling price or rent level) and can provide evidence that the action has been continuous and realistic.

- **Where the owner is in negotiation with the council's Empty Homes Team** - with a genuine view to returning the empty property back into occupation at the earliest possible date.
- **Listed Buildings** - where the property has been empty for two years or more and the owner needs to carry out major repairs to bring the property back into occupation and the property is a Listed Building. In this scenario the decision to grant a waiver will take into account the major repairs required and what is considered a reasonable time to complete the repairs.
- **Cases where the dwelling** has remained empty beyond a two year period due to exceptional and/or unforeseen circumstances and/or any other circumstances, proven to be beyond the control of the owner/liable person.

All requests for a waiver must be made in writing and sent to:

Uttlesford District Council
 Revenue Services
 Council Offices
 London Road
 Saffron Walden
 Essex
 CB11 3SJ

All requests must include documentary evidence showing that genuine, continuous and realistic action to bring the property into occupation is being taken.

The premium charge will not be waived where evidence suggests that the owner hasn't taken all possible steps to return the property to occupation. In the case of a property for sale, the premium charge will not be waived where evidence suggests that the asking price is too high and in the case of a property for rent it will not be waived where evidence suggests that the rent is too high.

The premium charge will not be waived where evidence suggests that the owner has caused any delay in works being started within the six month period from the date of their ownership. If works were started within the six month period but there has been a delay after that period, the premium charge will not be waived where evidence suggests that the owner is responsible for the delay in completing the works.

Discount Scheme

In all cases, the Council will decide the length of time for which a waiver will be awarded on the basis of the evidence supplied and the facts known. The start date of a waiver will normally be the date the application is received by the Council, providing the Council is satisfied the reasons for the waiver existed at that time, and the waiver will continue until the end of the financial year, subject to those circumstances continuing.

The Council will review the award and request confirmation that the circumstances leading to the award of the waiver remain applicable. The Council reserves the right to make routine inspections of the property at any point during the period of the waiver. It is expected that the property will be occupied by the end of the period of waiver. Where this is the case, the Premium will no longer apply. Where that is not the case, and the Property remains empty, the waiver will be removed and Premium will be charged retrospectively.

Change of Circumstances

The Council may need to revise the decision to grant a waiver to the Premium if it becomes aware that the circumstances of an applicant have materially changed. Individuals must immediately advise the Council of any change in circumstances affecting the decision within 21 days of the change. Failure to do so may result in the waiver being revoked in full.

Right of Appeal

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 happy with the Council's decision. The appeal must be made in writing to the Revenues Service. The Council will then reconsider the discount request, together with any additional information provided by the customer against the policy criteria. If the original decision is upheld and the customer remains unhappy, or the Council does not make a decision within two months, there is a further right of appeal to the Valuation Tribunal. The Valuation Tribunal for England is an independent body which adjudicates on disputes between taxpayers and the Council.

Appeals must be made directly to the Valuation Tribunal.