

Item 8 - Council Tax Discounts for Empty and Uninhabitable Dwellings and Empty Premium

The attached report was considered by the Finance Advisory Committee on 29 January 2019. The relevant Minute extract is below.

Finance Advisory Committee (29 January 2019, Minute 44)

The Council Tax and Recovery Manager presented the report which recommended amendments to the level of Council Tax discount for unoccupied and unfurnished dwellings, and dwellings undergoing or requiring major structural repair. It also asked Members to consider: increasing the premium on properties that were long term empty (unoccupied and unfurnished for more than 2 years); reducing the Class C discount to 100% for 2 months and the Class D discount to 0% for 12 months; and increasing the long term empty charge from 50% to 100%, which would support the Council's Empty Homes Action Plan and encourage empty dwellings to be brought back into use more quickly.

Members discussed reducing the Council Tax discount for unoccupied and unfurnished dwellings from 100% for up to 3 months to 100% for up to 1 month rather than the recommended 2 months but this was generally thought to be too restrictive.

Public Sector Equality Duty

Members noted that consideration had been given to impacts under the Public Sector Equality Duty.

Resolved: That it be recommended to Cabinet that with effect from 1 April 2019

- a) the Council Tax discount for unoccupied and unfurnished dwellings be reduced from 100% for up to 3 months to 100% for up to 2 months (Class C of the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012);
- b) the Council Tax discount for unoccupied dwellings undergoing or requiring major structural repair be reduced from 100% for 12 months to 0% for 12 months (Class D of the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012); and
- c) in accordance with Section 11B of the Local Government Finance Act 1992 and Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 the additional amount payable for Council Tax be increased from 50% to 100% for dwellings that were unoccupied and substantially unfurnished for more than two years.