



Torridge District Council

Council Tax Local Discount & Premium Policy

For properties that are:

1. Unoccupied and Unfurnished
2. Undergoing Major Structural Alterations
3. Long Term Empty (over 2 years)

1st April 2019

Introduction

Since 1st April 2013 the Council had discretionary power to set the level of discount in respect of properties that are Unoccupied and Unfurnished or Undergoing Major Structural Alterations and apply a 50% premium to long term empty properties.

The 'Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Bill' which came into affect on 1st November 2018, amended legislation regarding the amount of premium Local Authorities can charge from 1st April 2019.

This policy has been reviewed following amendments to these discounts and premiums which were approved by Council on 21 January 2019 and which take affect from 1st April 2019.

Council Tax Local Discounts Applicable from 1st April 2019

Class C discount – Unoccupied and Substantially Unfurnished properties

100% discount for a maximum of one month.

The discount relates to the property and can only be applied for a maximum of one month on the property, regardless of any change in ownership/liable person. A full charge is applicable once the month has expired or sooner if the property becomes furnished/occupied earlier.

Class D Discount – Empty and Substantially Unfurnished Properties Undergoing Major Structural Alterations or Repairs.

This discount relates to a property requiring or undergoing major works to render it habitable, or a property undergoing structural alterations.

From 1st April 2019 - 100% discount for up to 6 months (unless the work is completed sooner)

From 1st April 2020 - no discount applicable

Premium Charges Applicable for Long Term Empty Properties

The following premium charges will be applied if properties remain empty for over 2 years:

- **From 1st April 2019** – Properties empty for 2 year or more – 100% premium
- **From 1st April 2020** – Properties empty for 2 years to 5 years – 100% premium
Properties empty for 5 years or more – 200% premium
- **From 1st April 2021** – Properties empty for 2 years to 5 years – 100% premium
Properties empty for 5 years to 10 years – 200% premium
Properties empty for 10 years or more – 300% premium

The premiums will be applied to all properties that meet the criteria irrespective of when they became empty e.g. If a property has been empty since 1st April 2015 then the 200% premium will be applied with effect 1st April 2020.

If the Council are notified that a long term empty property has become furnished a Torridge District Council Visiting Officer will be required to inspect the property to confirm the premium charge is no-longer applicable.

Torridge District Council's Definition of empty dwellings:

1. Unoccupied and Unfurnished dwelling

There should be no sofas, armchairs, tables, chairs, beds or wardrobes etc., excludes permanently fixed furniture or integrated units, that enables the property to be occupied or capable of occupation.

2. Unoccupied and Unfurnished dwelling undergoing Structural or Requiring/Undergoing Major Repairs

Dwelling is required to be substantially unfurnished.(see 1 above)

Undergoing Structural Alterations – that prevents the property from being occupied or capable of occupation.

Major Repair Works – required to make the property habitable. Certain defects and or renovations taken individually will not constitute major repairs (such as replacing a kitchen/bathroom).