

**LONG TERM EMPTY PROPERTY PREMIUM**  
**Council Tax Section 13A(1)(c) Reduction Policy**



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## **1 Introduction and purpose of Policy Document**

1.1 This policy sets out the council's approach to the awarding of a discretionary Section 13A(1)(c) discount under certain circumstances for properties subject to the council's Empty Homes Premium. It has been designed to ensure that all customers making an application for relief are treated in a fair, consistent and equal manner.

1.2 This policy has been written to:

Set guidelines for the factors that should be considered when deciding to award or refuse an application.

Set out the delegated authority to award relief in appropriate circumstances.

Establish an appeals procedure for customers dissatisfied with a decision.

Safeguard the interest of the local taxpayers by ensuring that funds that are allocated for the award of relief are used in the most effective and economic way.

## **2 Long Term Empty Property Premium**

2.1 The council's policy with regards to Long Term Empty Properties is as follows:

From 1 April to 31 March 2020 any domestic property that is deemed to be long term empty (empty for more than two years) will be charged a 50% premium (extra charge)

From 1 April 2020 any domestic property that is deemed to be long term empty will be charged the following premium (extra charge):

- Properties empty between 2 and 5 years – a 100% premium
- Properties empty greater than 5 years – a 200% premium

### **3 Council Tax Section 13A(1)(c) Discretionary Reduction Policy**

#### **3.1 Introduction**

3.1.1 Councils have the power to reduce the amount of council tax a person must pay to such an extent as they see fit. This includes the power to reduce an amount to nil and may be exercised in relation to cases or by determining a class of property in which liability is to be reduced to an extent provided for by the determination. There is a cost to the council in respect of any hardship relief awarded and is met by the council's collection fund.

#### **3.2 Legislation**

3.2.1 The ability to reduce a council tax charge is included in Section 13A Local Government Finance Act 1992 as amended by Local Government Act 2003, section 76. Section 76 gives councils the authority to make a discretionary reduction in council tax in circumstances that it deems appropriate.

#### **3.3 Durham County Council Policy**

3.3.1 Durham County Council has defined certain circumstances where properties subject to the Empty Homes Premium may have the impact of the Empty Homes Premium offset by a section 13A(1)(c) discount. In all such circumstances the liable person will remain subject to a 100% council tax charge.

3.3.2 Applications for a reduction will only be considered in individual cases where extenuating circumstances can be demonstrated for a property remaining unoccupied and unfurnished for more than two years.

3.3.3 Where an application is successful, the discount will be applied directly to the council tax account.

#### **3.4 Criteria**

- 3.4.1 Each application will be assessed on its individual merits. When assessing applications, the following considerations will be made:
- **Properties for sale or rent** – only where the owner is genuinely seeking to sell or rent the property in local market conditions (at a realistic selling price or rent level)

advertised on the open market through an estate agent. Applicants will need to provide evidence that they have engaged with the council's Housing Solutions team in terms of any help that may be available from the council concerning potential upgrades and grants to enable to property to be sold/let.

- **Properties in need of renovation** – only where the new owner is acting to return the property to occupation and can provide evidence that the action has been continuous and realistic. The Housing Solutions team may be able to help with grants to assist.
- **Owners who are experiencing legal or technical issues** which are preventing the sale or letting of the property – A solicitor's or legal conveyancer's letter should be produced as evidence detailing the reasons preventing sale or letting.
- **Properties being deliberately kept empty as a result of interventions to support regeneration of an area** and for those waiting to be demolished as part of this – details of the regeneration scheme and how it affects the properties involved will need to be supplied.

3.4.2 All applications are only intended as short-term assistance. Any award will not extend beyond the financial year in which it is awarded and should not be considered as a way of reducing council tax liability indefinitely.

3.4.3 Details of how the Housing Solutions team can help you can be found via:

- the web page <http://www.durham.gov.uk/emptyhomes>
- by email at [privatesectorhousing@durham.gov.uk](mailto:privatesectorhousing@durham.gov.uk) or
- by telephone 03000 268000

### **3.5 The Application**

3.5.1 All applications should be made in writing or electronically from the council tax payer, their advocate/appointee or a recognised third party acting on their behalf, using the relevant form and contain the necessary information including all necessary evidence. Postal application forms and any supporting information should be completed and returned to: -

Durham County Council  
Revenues and Benefits  
PO Box 238  
Stanley  
Co Durham  
DH8 1FP

- 3.5.2 It is the responsibility of the council tax payer applying for relief to provide enough information and documentary evidence to support their applications. If the council tax payer applying does not or will not provide the required evidence; the application will still be considered, but only based on the information and evidence provided. No costs will be borne by the council in the provision of this evidence.
- 3.5.3 Further information may be requested to support an application. Where a request for further information is made, the information must be provided within four weeks. Failure to provide information within four weeks may lead to the refusal of the application unless good cause can be shown.

### **3.6 The Decision-Making Process**

- 3.6.1 Upon receipt of a signed application and all supporting documentation / information a standard decision-making process will be followed:
- Applications will be considered by Assessments and Awards Team within 28 days of receipt of a signed application and all supporting information.
  - The council tax payer will be advised in writing of the decision within 21 days of receiving enough information and revised council tax demand notices issued where applicable.

### **3.7 Review of Decision**

- 3.7.1 The council will accept a request from a council tax payer for a re-determination of its decision.
- Re-determination of the decision will be by Head of Finance and Transactional Services.
  - Requests should be made in writing stating reasons why it is believed that the decision should be reviewed.

- In the case where the council tax payer has been notified of a decision and they exercise their rights to appeal, payment cannot be withheld pending an appeal decision. If an appeal is successful, remaining instalments will be adjusted accordingly.
- The council will consider whether the council tax payer has provided any additional information that will justify a change to its original decision.
- The council will notify the council tax payer of its final decision within 21 days of receiving a request for a re-determination.
- Whilst every effort will be made to meet the deadline outlined above, failure by the council to do so does not qualify the claimant for relief.
- If a claimant remains dissatisfied with the refusal of their application, they may appeal to the Valuation Tribunal for England (VTE). They have two months to do this from the date of our reply.

Valuation Tribunal  
3rd Floor  
Crossgate House  
Wood Street  
Doncaster  
DN1 3LL  
Telephone: 0300 1232035  
Fax: 01302 329935  
E mail: [vtdoncaster@valuationtribunal.gov.uk](mailto:vtdoncaster@valuationtribunal.gov.uk)