



Council Tax Empty Property Premium Charge

Section 13A(1)(c) Reduction Policy

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1 Introduction and Purpose of the Policy

- 1.1 The Local Government Finance Act 2012 amended the Local Government Finance Act 1992, abolishing Council Tax exemptions for certain empty properties and increasing local authorities' discretion in setting the level of council tax charged in respect of empty and unoccupied properties.
- 1.2 The purpose of this policy is to set out the charges to be levied in respect of empty and unoccupied properties.
- 1.3 This policy also sets out the criteria to be applied when deciding whether to award a discretionary Section 13A(1)(c) reduction under certain circumstances for properties subject to the council's Empty Property Premium Charge.

2 Charges to be Levied

- 2.1 The Council has resolved to charge empty and unoccupied properties as follows with effect from 01 April 2024:

Properties empty and unoccupied for up to 12 months	100% Council Tax charge will apply
Properties empty and unoccupied for 1 – 5 years	200% Council Tax charge will apply (includes 100% empty property premium)
Properties empty and unoccupied for 5 – 10 years	300% Council Tax charge will apply (includes 200% empty property charge)
Properties empty and unoccupied for more than 10 years	400% Council Tax charge will apply (includes 300% empty property charge)

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

- 3.1 The ability to reduce a council tax charge is included in Section 13A of the 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. There is a cost to the council in respect of any reduction awarded and this is met by the council's collection fund.
- 3.2 Durham County Council has defined certain circumstances whereby.

properties subject to the Empty Property Premium charge may have the impact of this charge offset by a section 13A(1)(c) reduction. In all such circumstances the liable person will remain subject to a 100% council tax charge

- 3.3 Applications for a reduction will only be considered in individual cases where extenuating circumstances can be demonstrated / evidenced for a property remaining unoccupied and unfurnished for more than 12 months.
- 3.4 Where an application is successful, the discount will be applied directly to the council tax account and will be reviewed on an annual basis.
- 3.5 The Council will treat all applications on their individual merits and, through these guidelines will consider granting an exemption from the Empty Property Premium charge in the following circumstances:
 - (a) **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 the property to be sold/let.
 - (b) **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.
 - (c) **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. This can include issues with probate or planning, and it is expected that when this covers multiple years an update from the conveyancer or solicitor will be required.
 - (d) **Properties being deliberately kept empty because 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 alongside internal checks undertaken with the Regeneration team.

- 3.6 Any awards are intended as short-term assistance only and can be subject to reviews being carried out throughout the financial year in which they apply and will be subject to an annual review.
- 3.7 Online application forms can be made at [Apply for a reduction in your council tax premium](#) and supporting evidence can be uploaded once the application has been made.
- 3.8 Postal application forms and supporting evidence should be completed and returned to: -
- Durham County Council
Transactional & Customer Services
PO Box 238
Stanley
Co Durham
DH8 1FP
- 3.9 It is the responsibility of the council taxpayer applying for relief to provide enough information and documentary evidence to support their application. If this is not provided 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.
- 3.10 Further information may be requested to support an application and where such a request 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.
- 3.11 Applications will be considered wherever possible within 28 days of receiving an application and all supporting evidence.
- 3.12 The council taxpayer will be advised in writing of the decision and revised council tax demand notices issued where applicable.
- 3.13 The council will accept a request from a council taxpayer for a re-determination of its decision and all such requests should be made in writing within 28 days of the date of the original decision notice detailing the reasons why they consider the decision should be reviewed.
- 3.14 Council Tax payments cannot be withheld pending a re-determination decision and if successful, the remaining instalments will be adjusted accordingly.
- 3.15 The council will notify the council taxpayer of its final decision wherever possible within 28 days of receiving a request for a re-determination.

4 Appeals

- 4.1 If the council taxpayer remains dissatisfied with the refusal of their application, they have the right of appeal to a Valuation Tribunal. Any appeal should be made direct to the Valuation Tribunal within two months from the date of the decision letter.




The service is provided free of charge and submissions should be made either by Email: Appeals@valuationtribunal.gov.uk or Web: www.valuationtribunal.gov.uk.

- 4.2 Council Tax payments cannot be withheld pending the outcome of an appeal and if the appeal is successful, the remaining instalments will be adjusted accordingly.

5 Help and Advice with an Empty Property

- 5.1 Details of how the Housing Solutions team can help you can be found at:

- the web page <http://www.durham.gov.uk/emptyhomes>
- by email at housingsolutions@durham.gov.uk or
- by telephone 03000 268000

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