



# Council Tax Empty Property Liability

April 2025

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## 1. Introduction

- 1.1 In April 2013, billing authorities in England were given discretion over the discounts applied to empty properties which are substantially unfurnished, properties which are vacant and undergoing major repair work or structural alteration and second homes.
- 1.2 From 1 April 2013, local authorities in England were also able to set an empty homes premium for long-term empty properties which have been empty and substantially unfurnished for more than two years. This premium could be up to 50% of a standard Council Tax liability, increasing the overall bill to 150% of a standard bill.
- 1.3 From April 2019, local authorities were been given further discretion to increase the premium applied to long term empty homes.
- 1.4 From April 2024, local authorities have been given further discretion to reduce the period for which a property needs to be empty to attract the premium from the property being empty for two years, reduced to the property being empty for one year.
- 1.5 From April 2025, the Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 amends section 11B and 11D of the Local Government Finance Act 1992 and prescribes the classes of dwelling which may not be made subject to a council tax premium.
- 1.6 The legislation from April 2025 provides that the exceptions to council tax premiums. These exceptions only exclude these dwellings from the council tax premiums, these do not affect the standard rate of council tax they may be liable for.

## 2. Empty Property Liability

2.1 From April 2024, the Levelling Up and Regeneration Act 2023 amends section 11B of the Local Government Finance Act 1992 (higher amount for long-term empty dwellings :England) for the following premiums to apply:

2.2 Between 1 April 2013 and 31st March 2019, domestic properties in Hyndburn which were unoccupied and substantially unfurnished were billed according to Table 1:

**Table 1 - empty property charges for 2013 – 2019**

Duration	Amount
<b>Up to 6 months</b>	<b>50% of normal liability</b>
<b>From 6 months to 2 years</b>	<b>100% of normal liability</b>
<b>From 2 years</b>	<b>150% of normal liability</b>

2.3 From 1st April 2019 to 31st March 2020, domestic properties which are unoccupied and substantially unfurnished will be billed according to Table 2:

**Table 2 - empty property charges for 2019 – 2020**

Duration	Amount
<b>Up to 6 months</b>	<b>50% of normal liability</b>
<b>From 6 months to 2 years</b>	<b>100% of normal liability</b>
<b>From 2 years</b>	<b>200% of normal liability</b>

2.4 From 1st April 2020 to 31st March 2021, domestic properties which are unoccupied and substantially unfurnished will be billed according to Table 3:

**Table 3 - empty property charges for 2020 – 2021**

Duration	Amount
<b>Up to 6 months</b>	<b>50% of normal liability</b>
<b>From 6 months to 2 years</b>	<b>100% of normal liability</b>
<b>From 2 years to 5 years</b>	<b>200% of normal liability</b>
<b>From 5 years</b>	<b>300% of normal liability</b>

2.5 From 1st April 2021 to 31st March 2024, domestic properties which are unoccupied and substantially unfurnished will be billed according to Table 4:

**Table 4 – empty property charges for 2021 – 2024**

Duration	Amount
<b>Up to 6 months</b>	<b>50% of normal liability</b>
<b>From 6 months to 2 years</b>	<b>100% of normal liability</b>
<b>From 2 years to 5 years</b>	<b>200% of normal liability</b>
<b>From 5 years to 10 years</b>	<b>300% of normal liability</b>
<b>From 10 years</b>	<b>400% of normal liability</b>

2.6 From 1st April 2024 onwards, domestic properties which are unoccupied and substantially unfurnished will be billed according to Table 5:

**Table 5 – empty property charges from 1<sup>st</sup> April 2024**

Duration	Amount
<b>Up to 6 months</b>	<b>50% of normal liability</b>
<b>From 6 months to 1 years</b>	<b>100% of normal liability</b>
<b>From 1 years to 5 years</b>	<b>200% of normal liability</b>
<b>From 5 years to 10 years</b>	<b>300% of normal liability</b>
<b>From 10 years</b>	<b>400% of normal liability</b>

2.7 The increased premiums that apply from April 2019 may apply to any empty property which became empty at any time; the date of last occupation does not have to fall within the period of the amended premiums and as such some empty properties will fall into the increased premium categories immediately.

2.8 There is no statutory definition of ‘unoccupied and substantially unfurnished’. Any taxpayer who believes that we have applied this definition incorrectly is encouraged to contact us to discuss this. An officer or agent working on behalf of the Council may visit the property to determine to what degree a property is ‘unfurnished’. For the purposes of this policy, ‘unfurnished’ does not mean that the property must be completely emptied.

### **3. How liability is applied**

- 3.1 Empty property liability is applied routinely as part of a change of liability either through ownership or tenancy. Changes in liability can be applied over the phone, in writing or by email, or through the process of making the taxpayer liable elsewhere in Hyndburn.
- 3.2 Similarly, ending an empty property liability period can be done as part of a standard change. Commonly, a property is bought but empty while it is being renovated and then occupied. This can be notified over the phone, in writing or by email.

### **4. Relevant dates**

- 4.1 Properties are billed according to the overall empty period. For Council Tax billing purposes, a property will be considered empty from the day following its last occupation, i.e. the day after the last resident(s) vacate the property. If a property changes ownership during an empty period and the property remains empty, there will be no change to empty property liability. This means that for properties which have been empty for more than one year, the premium rate may be payable by the new owners.
- 4.2 New owners or liable parties will be granted the remainder of the 50% discount up to the end of the relevant six month period if the property has been empty for less than six months on the date it changes ownership or liability changes.

### **5. Re-occupation**

- 5.1 Once a property becomes occupied, it is no longer considered 'empty and substantially unfurnished' and normal Council Tax liability will be applied. Properties which become empty again after a period of 42 or more days of continuous occupation will have a new empty date applied and will be eligible for the 50% liability discount again.
- 5.2 Properties which are occupied for a period of less than 42 days will not have a new empty date applied. Council Tax empty property liability will continue to be applied from the original empty date and progression to the next stage of empty property liability will not be delayed by the period of occupation. For the duration of occupation, the liable taxpayer(s) will be billed according to the daily charge for an occupied property.

## 6. Empty property liability for tenants and landlords

- 6.1 A standard assured shorthold tenancy gives a tenant an overriding material interest in a property up to the end of the fixed shorthold period of a tenancy. Commonly this is six or 12 months.
- 6.2 In the case of unfurnished properties, if a tenant signs a tenancy for a property but does not move in to the property on the same date, the property will be classed as empty and unfurnished until the date they occupy or furnish the property. In this case the tenant(s) will be made liable from the date the tenancy begins rather than the date they move in.
- 6.3 If a tenant vacates the property and the property once again becomes unfurnished and the assured shorthold tenancy is still within a fixed period (whether the initial period or a renewed fixed period), the tenant will remain liable for the property until the end of the fixed period of the tenancy or until another taxpayer becomes liable as a result of a new tenancy, whichever date is first.
- 6.4 Once an assured short hold tenancy is outside of the initial fixed period and the fixed period is not renewed, the tenancy normally becomes subject to a 'rolling monthly contract'. If the tenant vacates the property while in a 'rolling monthly contract', the tenant's Council Tax liability will end on their last day of occupation and any empty period and/or further charges will become the liability of the landlord until a new tenant or owner becomes liable.
- 6.5 It is important to note that Council Tax liability cannot be circumvented by a tenancy agreement and all liability applied by Hyndburn Borough Council is in accordance with legislation. Contractual obligation to pay rent up to the end of a notice period does not mean that a tenant remains liable for Council Tax to the end of their notice period. Access to a property for the duration of a notice period or a delay in returning keys to a landlord does not mean that a tenant will remain liable for Council Tax beyond their occupation of the property.
- 6.6 Any disputes between landlords and tenants over liability dates will be dealt with on a case-by-case basis. Commonly, we will ask for evidence to support any liability claims such as copies of a tenancy agreement or evidence of Council Tax liability elsewhere if not within Hyndburn.

## 7. Exceptions to Council Tax premiums

- 7.1 From April 2025, the Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 amends section 11B and 11D of the Local Government Finance Act 1992 and

prescribes the classes of dwelling which may not be made subject to a council tax premium.

7.2 Exceptions may apply in succession where the dwelling meets the necessary criteria.

7.3 The new legislation provides that the exceptions to council tax premiums as follows. These exceptions only exclude these dwellings from premiums, these do not affect the standard rate of council tax they may be liable for:

**Table 6 - Classes of exceptions to council tax premium**

Class of dwelling	Application	Definition
<b>Class E would be armed</b>	<b>Long-term empty homes and second homes</b>	<b>Dwelling which is or someone's sole or main residence if they were not residing in job-related forces accommodation</b>
<b>Class F or the</b>	<b>Long-term empty homes and second homes</b>	<b>Annexes forming part of, being treated as part of, main dwelling</b>
<b>Class G month</b>	<b>Long-term empty homes and second homes</b>	<b>Dwellings being actively marketed for sale (12 month limit)</b>
<b>Class H</b>	<b>Long-term empty homes and second homes</b>	<b>Dwellings being actively marketed for let (12 month limit)</b>
<b>Class I which and recently grant</b>	<b>Long-term empty homes and second homes</b>	<b>Unoccupied dwellings feel within exempt Class F where probate has been granted (12 months from of probate/letters of administration)</b>
<b>Class J</b>	<b>Second Homes only</b>	<b>Job-related dwellings</b>

<b>Class K and</b>	<b>Second Homes only</b>	<b>Occupied caravan pitches boat moorings</b>
<b>Class L year- occupation is us as preventing 28</b>	<b>Second Homes only</b>	<b>Seasonal homes where a round permanent prohibited, specified for holiday accommodation or planning condition occupancy for more than days continuously.</b>
<b>Class M or or month</b>	<b>Long-term empty homes only</b>	<b>Empty dwellings requiring undergoing major repairs structural alterations (12 limit)</b>

## Annexes and military accommodation (Class E and Class F)

Two mandatory exceptions from the empty home premium already exist:

- a dwelling which is or would be the sole or main residence of a member of the armed services, who has been provided with a dwelling as a result of such service
- a dwelling which forms part of a single property with one or more other dwellings that is being used by a resident of one of the other dwellings as part of their sole or main residence

These exceptions will continue to apply for empty homes and will also be applied in the case of the second homes premium.

## **Job related dwellings and caravan pitches/boat moorings (Class K and Class L)**

The council tax system already contains provisions which ensure that in certain circumstances these dwellings receive a 50% council tax discount. The government does not intend to change the discounts which these dwellings receive. The exceptions mirror the provisions of these discounts to ensure these dwellings continue to receive these discounts.

Generally, a dwelling would be classed as a job-related dwelling where it is a dwelling provided by a person's employer for the purposes of performing their work. The definition of a job-related dwelling for the purposes of this exception is set out in the Schedule to the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003. Examples include headteachers for boarding schools who are required to live in school accommodation, or certain care workers who need to live on site to carry out their role.

Certain households may fall outside the definition of a job-related dwelling; however, the council may determine that it would still not be appropriate for the premium to apply. Councils have the discretionary power to exclude any dwellings from the premium where they consider this appropriate.

## **Probate (Class I)**

There is an existing Class F council tax exemption for dwellings undergoing probate.

When a dwelling has been left empty following the death of its owner or occupant, it is exempt from council tax for as long as it remains unoccupied and until probate is granted. Following a grant of probate (or the issue of letters of administration), a further 6 months exemption is possible, so long as the dwelling remains unoccupied and has not been transferred by the executors or administrators to the beneficiaries or sold to anyone else.

Following a grant of probate the owners of the dwelling may require further time to decide how they will manage the home or sell it. The Regulations provide for a 12-month exception to the premium for both second and empty homes. The 12-month period begins from the point probate is granted or letters of administration have been issued. This runs concurrently with the 6-month exemption.

This exception will run for 12 months or until the dwelling has changed owner by being sold. Councils may wish to consider the specific circumstances of the dwelling's owners at the end of the period and whether to use their discretionary power to extend this exception.

## **Actively marketed for sale or let (Class G and Class H)**

The government has been clear that its intention is not to penalise those who are genuinely trying to bring their dwelling back into use as a sole/main residence.

This exception can apply for up to 12 months from the point from which the dwelling has first been marketed for sale or let. The exception will end either when the 12-month period has ended, when the dwelling has been sold or let or when the dwelling is no longer actively marketed for sale or let. The following conditions will apply to this exception:

- the same owner may only make use of the exception for a particular dwelling marketed for sale once
- the exception may be used again for the same dwelling if it has been sold and has a new owner
- the same owner may make use of the exception for dwellings marketed for let multiple times, however, only after the dwellings has been let for a continuous period of at least 6 months since the exception last applied

There are a number of factors which councils may take into consideration when assessing whether a dwelling is being actively marketed for sale or let. These may include:

- whether the dwelling is clearly advertised for sale or let
- whether the dwelling is being marketed at a fair market value
- whether there are any artificial barriers on the dwelling preventing sale/let
- whether the dwelling has an Energy Performance Certificate (EPC)
- whether the owner is taking any other reasonable steps to market the dwelling for sale or let

When considering whether a second or empty home is actively marketed, councils should consider these factors holistically. Whether a home may not meet one of the described factors it may still overall be considered to be actively marketed. Councils may wish to consider further factors in determining whether a dwelling is actively marketed for sale or let.

At the end of the 12-month period, councils may wish to consider the specific circumstances of the owners and whether to use their discretionary powers to extend the exception.

## **Major repairs (Class M)**

The government appreciates in some cases a dwelling may require major repair work before it can be occupied. Where a dwelling requires or is undergoing major repairs or is undergoing structural alteration it may be excepted from the empty home premium for up to 12 months. Where major repairs are completed in less than 12 months, the exception will still apply to the dwelling for up to 6 months or until the end of the 12 months whichever is sooner.

This exception only applies on empty homes. This exception cannot apply again unless the dwelling has been sold. If the dwelling is substantially furnished and becomes a second home without a resident, then this exception will end.

Councils may wish to consider the specific circumstances of the dwelling at the end of this 12 months and whether to use their discretionary power to extend this exception in certain scenarios.

## **Seasonal homes (Class L)**

The government recognises in some cases certain dwellings may have restrictions on them which means that the dwelling could not reasonably be occupied as a permanent residence. The government's position is that it is right that these dwellings should not be subject to a premium when these dwellings could not be used as a permanent residence.

In applying this exception, councils should consider whether there are any planning restrictions which explicitly set out that the dwelling cannot be used as a main residence. For example, where this is purpose-built holiday accommodation which can only be used as holiday accommodation.

In addition, this exception provides for dwellings which have planning restrictions whereby they cannot be occupied for at least 28 continuous days in a year. In some cases, a council may assess a dwelling with this restriction as being a person's sole or main residence. Where this is the case, the dwelling would not be liable for the premium since this cannot apply to a main residence.

7.4 The Council reserves the right to request any relevant supporting evidence in order prior to applying the relevant exception from the council tax premium. For example, by contacting local agents and searching for the property on property websites. We may visit properties and may assess the average house price (for sale and/or rent) and the average amount of time to sell or rent a property for the area.

## **8. Second Homes**

8.1 A second home is a property which is not the sole or main residence of any individual for Council Tax purposes. If a property is empty but

furnished and is not available to someone else to occupy, it may be classed as a second home.

- 8.2 For the purposes of Council Tax, no discount is available for second homes in Hyndburn and 100% of the Council Tax liability will be billed for the duration of the property's designation as a second home. If the property becomes unfurnished at any point, we may consider it newly 'empty and substantially unfurnished' and if so may apply the empty property liability starting at 50% liability for six months
- 8.3 From April 2024, the Levelling Up and Regeneration Act 2023 inserts section 11C of the Local Government Finance Act 1992 (dwellings periodically occupied) to apply a premium of not more than 100% to property classed as a Second Home.
- 8.4 A billing authority must allow at least one year before the beginning of the financial year to which it relates. As such the first financial year for which the premium can be applied to property classed as a second home is effective from 01 April 2026.

## **9. Properties exempt from empty property liability**

- 9.1 When devolving discretion for empty property charges to local authorities, the Government made two exceptions to the empty property liability charges:
  - i. Properties which are empty due to the occupant living in armed forces accommodation or a residence provided for the residents for job-related purposes,
  - ii. Annexes being used as part of the main property.

## **10. Properties undergoing or in need of major repair**

- 10.1 Properties which are empty and in need of, or undergoing major repair may have a 50% discount applied for up to 12 months. For the purposes of this discount, the property must be uninhabitable in its current condition e.g. no bathroom or working kitchen, no electricity or running water, structural damage or open to the elements.
- 10.2 Properties being renovated while occupied are not eligible for this discount. Properties which are being renovated or modernised not involving major repairs are not normally eligible for this discount.

- 10.3 The application form at appendix 2 can be used to apply for this discount. Alternatively, this can be applied over the phone or by email.
- 10.4 This discount is applied to the property and not to the taxpayer's liability. If a property is purchased and it has already had this discount applied to it, it will not normally be applied again for the new owner.
- 10.5 If this discount has been applied to the property previously, it may be applied again if the property has been repaired but then damaged or has again fallen derelict within a reasonable amount of time. What is considered to be a reasonable amount of time will vary and each application will be assessed on a case-by-case basis.
- 10.6 This discount does not affect, delay or postpone the application of the standard empty property liability. If at the end of this discount, the property remains empty and substantially unfurnished, the original empty date will be applied and Council Tax will be billed based on the total empty period. This means that a property which has been empty for more than one year may have a 50% discount applied to it for 12 months (if applicable) but may then at the end of the 12 months be charged at relevant premium rate.

## **11. Appeals against empty property liability**

- 11.1 If a taxpayer thinks that an empty property liability period has been applied incorrectly, they are encouraged to contact us so that the account can be reviewed and amended if appropriate.
- 11.2 If, following a review of the account, the taxpayer wishes to dispute the empty property liability charge applied, they can contact the Valuation Tribunal who will assess and make an independent decision on the Council's application of Council Tax liability.

## **12. Other Council Tax discounts and exemption**

- 12.1 Local discretion for empty property discounts and premiums do not affect any other statutory Council Tax exemption or discount.

## **13. Billing, collection and recovery**

- 13.1 Standard billing, collection and recovery of Council Tax will be applied to all accounts during any period of empty property liability. Details of our

collection and recovery policy can be found at  
[www.hyndburnbc.gov.uk/counciltax](http://www.hyndburnbc.gov.uk/counciltax)

## **14. Complaints**

14.1 Complaints about the handling of any account will be dealt with in accordance the Councils' Complaint Policy

## **15. Equality and diversity**

15.1 A Customer First Analysis accompanies this policy at appendix 3. No adverse impact has been identified that may discriminate against any group with a protected characteristic as defined by the Equality Act 2010 and outlined in the Public Sector Equality Duty.

## **16. Review / approval**

16.1 This policy will be reviewed annually and updated if required. This policy will also be reviewed in accordance with any changes to legislation.

16.2 The policy will also be reviewed in line with any guidance issued by the Secretary of State

## **17. Data Protection**

17.1 Details of our data privacy notice can be found at  
[www.hyndburnbc.gov.uk/privacy-notice](http://www.hyndburnbc.gov.uk/privacy-notice)

## **18. Appendices**

1. Council Tax Empty Premium Reduction Application form
2. Council Tax 'Major repairs' Application form
3. Customer First Analysis



## Council Tax Premium Reduction Application Form

Council Tax Reference

Account holder's name (s)

Address of the empty property

Your home address

Telephone number

Email Address

Would you like to receive your bill by secure email?

Yes  No

Name of estate agent(s)

Names of any previous agents used

Date the property went on the market

Current asking price

£

Original asking price if different

£

Dates of any price reductions

Is the property advertised online, if so where?

Does the property have a 'for sale' or 'to let' sign?

Number of viewings so far

Have you made any renovations or updated the property? If so please provide details.

Have you considered renting the property? If not, why not?

Have you taken any other steps to market or sell this property?

### Your declaration

I declare that the information I have provided in this form is correct and I will inform Hyndburn Borough Council of any change which may affect this discount within 21 days of the change.

Signed

Date

Information about our data policy can be found at [www.hyndburnbc.gov.uk/privacy-notice](http://www.hyndburnbc.gov.uk/privacy-notice)



### About this reduction

If a property you own is currently subject to a Council Tax premium as it has been empty and unfurnished for more than two years, we may be able to reduce the amount you pay to 100% if the property is actively being marketed for sale or rent.

Not all properties which are up for sale or rent will be considered to be actively marketed, for example if the property has an unrealistic asking price, is not being advertised or has been on the market for a long time without any changes to its asking price or advertising. We will make checks and may visit properties which you tell us are on the market and if satisfied that you are trying to sell or rent the property, we may reduce the Council Tax bill.

### Where to send this form

This form can be sent to us at:

Hyndburn Borough Council  
Broadway Offices  
Accrington Town Hall  
Broadway  
Accrington  
Lancashire  
BB5 1EZ

You can also drop this form in our secure post box at our Broadway Offices.

You can email this form to us at [enquiries@hyndburnbc.gov.uk](mailto:enquiries@hyndburnbc.gov.uk)

### Contact Us

01254 388 111 (Monday to Friday 9-5, Wednesdays from 10am) -  
[enquiries@hyndburnbc.gov.uk](mailto:enquiries@hyndburnbc.gov.uk)

Register to view and manage your Council Tax online at [www.hyndburnbc.gov.uk/counciltax](http://www.hyndburnbc.gov.uk/counciltax)

## Appendix 3



### Council Tax Discount Application Form Major Structural Repairs

Council Tax Reference

Account holder's name (s)

Address of property undergoing repairs

Account holder's current address

Telephone number

Email Address

Would you like to receive your bill by secure email?

Yes  No

When did the work begin?

How long do you expect the work to last?

What is the estimated cost of repairs?

£

Please outline the work being undertaken –  
please see reverse for guidance.

Your declaration

I declare that the information I have provided in this form is correct and I will inform Hyndburn Borough Council of any change which may affect this discount within 21 days of the change. I understand that my property may be visited in order to verify the information I have provided.

Signed

Date

If you have completed this form for someone else,  
please provide your name.

What is your relationship to the applicant?

Your address, if different to the applicant's

Information about our data policy can be found at [www.hyndburnbc.gov.uk/privacy-notice](http://www.hyndburnbc.gov.uk/privacy-notice)



# HYNDBURN

The place to be  
an excellent council

## Council Tax Discount Application Form Major Structural Repairs

### About this discount

If your property is unfurnished and is undergoing structural or major repairs and nobody lives in it, you may be entitled to a Council Tax discount of 50% for up to 12 months.

To qualify for this discount:

- The property must require, or be undergoing, major repair work to make it habitable, or,
- The property must be undergoing structural repair

Structural repairs include new roofs, floors or dangerous subsidence. Cosmetic repairs are not included in this discount. The property must be uninhabitable e.g. no electricity or plumbing, no kitchen or bathroom facilities during the major repairs.

We may need to visit your property to confirm the details you have provided.

If this property has already had this discount, it may not be granted and we will contact you if this is the case.

### Where to send this form

This form can be sent to us at:

Hyndburn Borough Council  
Broadway Offices  
Accrington Town Hall  
Broadway  
Accrington  
Lancashire  
BB5 1EZ

You can also drop this form in our secure post box at our Broadway Offices.

You can email this form to us at [enquiries@hyndburnbc.gov.uk](mailto:enquiries@hyndburnbc.gov.uk)

### Contact Us

01254 388 111 (Monday to Friday 9-5, Wednesdays from 10am) -  
[enquiries@hyndburnbc.gov.uk](mailto:enquiries@hyndburnbc.gov.uk)

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## Appendix 4

# Council Tax Empty Property Liability Customer First Analysis

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The Council's response to the public sector equality duty is a compressive Customer First Analysis which has been adapted here to encompass this policy.

### 1. Purpose

- What are you trying to achieve with the policy / service / function?

The fair, reasonable and consistent administration of the Council Tax Empty Property Liability policy.

- Who defines and manages it?

The Council manages and defines this scheme. The provision of a scheme nationally is defined through various pieces of legislation including the Local Government Finance Act (1992) as amended, the Local Government Finance Act 2012, the Levelling Up and Regeneration Act 2023, and the Council Tax (Administration and Enforcement) Regulations 1992

- Who do you intend to benefit from it and how?

Taxpayers liable for empty properties will benefit from the equitable administration of the policy

- What could prevent people from getting the most out of the policy / service / function?

Lack of awareness of the existence of any applicable discounts.

### 2. Evidence

- How will you get your customers involved in the analysis and how will you tell people about it?

Discount applications will be made. The empty property premiums a levied in part to support the Council's efforts to reduce the number of empty properties in Hyndburn – a reduction in empty properties would benefit the borough in general

- How will you know if the policy delivers its intended outcome / benefits?]

Eligible households will benefit from a rebate payment either issued to them directly, or as a credit to the Council Tax liability.

- How satisfied are your customers and how do you know?

Very few applications for reconsiderations are made, fair and consistent decisions are evident.

- What existing data do you have on the people that use the service and the wider population?

We hold extensive and detailed data about our current Council Tax customer base.

Data we hold includes household composition, income (including other benefits claimed), employment status and disability (based on benefits claimed, not medical information)

- What other information would it be useful to have? How could you get this?

We could request details of protected characteristics as part of our application process, however we do not hold this data on our Council Tax base at large as it is not needed to the administration of Council Tax.

- Are you breaking down data by equality groups where relevant (such as by gender, age, disability, ethnicity, sexual orientation, marital status, religion and belief, pregnancy and maternity)?

Not relevant to this scheme, as the scheme is based on property details.

- Are you using partners, stakeholders, and councillors to get information and feedback?

The Council's priorities include regeneration and bringing empty properties into use – this policy has been formed in light of these priorities and regard has been paid to input from members and other services.

### **3. Impact**

- Are some people benefiting more – or less - than others? If so, why might this be?

Landlords liable for Council Tax on long term empty properties (empty for more than one year) may have a premium applied to their Council Tax. This policy includes provision to waive this premium in order to encourage reoccupation or the sale of the property and to take into account exceptional personal circumstances.

#### 4. Actions

- If the evidence suggests that the policy / service / function benefits a particular group – or disadvantages another - is there a justifiable reason for this and if so, what is it?

No particular group has an advantage or disadvantage as a result of this policy.

- Is it discriminatory in any way?

No

- Is there a possible impact in relationships or perceptions between different parts of the community?

Long term empty properties can impact the immediate environment and community and it is intended that this policy will reduce the number of empty properties and as such reduce any associated neighbourhood issues.

- What measures can you put in place to reduce disadvantages?

Discretionary exemptions are available to lower or waive Council Tax empty property premiums

- Do you need to consult further?

No.

- Have you identified any potential improvements to customer service?

Streamlining the administration of this scheme as well as the application is intrinsic to this service and improvement to customer services remain a priority...

- Who should you tell about the outcomes of this analysis?

This analysis will form part of our published policy and will be publically available.

- Have you built the actions into your Business Plan with a clear timescale?  
n/a

- When will this assessment need to be repeated?

As and when this policy is updated.

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**Service Area:** Benefits, Revenues and Customer Contact

**Dated:** April 2025