

REPORT TO:		Cabinet	
DATE:		06 February 2019	
PORTFOLIO:		Cllr Joyce Plummer - Resources	
REPORT AUTHOR:		Rachael Walker, Customer Contact Manager	
TITLE OF REPORT:		Council Tax Empty Property Liability	
EXEMPT REPORT (Local Government Act 1972, Schedule 12A)	No	Not applicable	
KEY DECISION:	No	If yes, date of publication:	

1. Purpose of Report

- 1.1 The Report seeks to further the Council's strategy to improve its housing stock and the regeneration of Hyndburn by adopting new Government provisions on premium rates of Council Tax for properties that are left vacant for over two years.

2. Recommendations

- 2.1 That the Council Tax Empty Property Liability Policy attached to this report is approved and that empty property premiums are introduced incrementally from April 2019 to April 2021 as set out in paragraphs 3.10 – 3.12 of this report in accordance with provisions in The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018.

3. Reasons for Recommendations and Background

- 3.1 The national problem of a housing shortage and many existing properties that are empty is well documented. Hyndburn has historically suffered from a higher than normal percentage of empty properties, many are left vacant for long periods and blight their neighbourhoods. The Council has attempted to address the number of empty properties for a considerable time as part of its efforts to regenerate Hyndburn and provide better places to live. The Council welcomed and acted upon the Government's initial introduction of a premium on Council Tax in 2013 for long term empty properties as a means of encouraging their occupation. While the initial Government legislation that took effect in 2013 has helped reduce the number of empty properties, there are still over 1000 empty properties that remain in Hyndburn that cause damage to our housing market and neighbourhoods. The Council is therefore proposing to introduce the new Government rules fully, to further help reduce the overall number of empty properties.
- 3.2 The Local Government Finance Act 2012 granted local authorities greater flexibility over certain Council Tax discounts and exemptions from April 2013. In January 2013, Cabinet approved the Council's proposal to implement changes to empty property discounts and changes were made to the following percentage rates of normal Council Tax liability:

Table 1 – Empty Property Liabilities Implemented in 2013

Properties which are empty and substantially unfurnished		
	Pre-2013	From April 2013
Up to 6 months	0%	50%
From 6 months to 2 years	50%	100%
From 2 years	50%	150%
Properties which are empty and in need of or undergoing major repair		
	Pre-2013	From April 2013
Up to 12 months	0%	50%
From 12 months to 2 years	50%	100%
From 2 years	50%	150%

- 3.3 Owners of properties being actively marketed for sale or rent can apply to have the premium rate reduced to 100% of normal Council Tax liability.
- 3.4 Since 2013, the number of properties in the Borough classified as empty and unfurnished for Council Tax purposes on 1st April each year has reduced as outlined in Table 2 below. It should be noted that these figures represent those dwellings subject to former Class C empty and unfurnished discounts, not all empty dwellings in the Borough. Other empty properties include those undergoing major repairs and those subject to other exemptions.

3.5 Table 2 – Council Tax Empty Properties from 2012/13 to 2018/19

Financial Year	0-6months	6-24 months	24+months	Total
2012/13	746	1275*	-	2021
2013/14	593	751	593	1937
2014/15	596	609	368	1573
2015/16	576	523	357	1456
2016/17	585	399	278	1262
2017/18	437	553	252	1242
2018/19	432	486	276	1194

*24+ month premium category was not introduced until 2013/14 and so this figure is all properties empty for more than 6 months on 1 April 2012.

- 3.6 The measures introduced to incentivise re-occupation or sale of empty property have been combined with other regeneration efforts, the work of the Council’s empty properties officer and work to survey and monitor empty properties each year since 2013.
- 3.7 Overall, the implementation of the Council Tax premium on empty properties can be said to have had a positive impact on the number of empty dwellings in the Borough, has supported our regeneration efforts and helped to increase the Council’s New Homes Bonus allocations.

New Legislation

- 3.8 From April 2019, The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 amends section 11B of the Local Government Finance Act 1992 and grants local authorities the discretion to increase Council Tax premiums on empty dwellings over the course of three financial years from 2019/20 to 2021/22.

3.9 The new legislation provides a ceiling on the applicable premium and incremental implementation as follows:

3.10 **Table 3 Empty Property Charges 2019/20**

Duration	Amount as % of normal liability	
	Pre 2019	From 2019
From 2 years	150%	200%

3.11 **Table 4 Empty Property Charges 2020/21**

Duration	Amount as % of normal liability	
	Pre 2019	From 2020
From 2 years	150%	200%
From 5 years	150%	300%

3.12 **Table 5 Empty Property Charges 2021/22**

Duration	Amount as % of normal liability	
	Pre 2019	From 2021
From 2 years	150%	200%
From 5 years to 10 years	150%	300%
From 10 years	150%	400%

3.13 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 currently empty properties will fall into the increased premium categories immediately.

3.14 Table 6 provides charges for all Council Tax bands based on 2018/19 Council Tax rates if the increased premiums were applied today.

3.15 **Table 6 – Illustration of Increased Premiums**

Band	100% liability	150% liability	200% liability	300% liability	400% liability
A	£1,186.91	£1,780.37	£2,373.82	£3,560.73	£4,747.64
B	£1,384.73	£2,077.10	£2,769.46	£4,154.19	£5,538.92
C	£1,582.55	£2,373.83	£3,165.10	£4,747.65	£6,330.20
D	£1,780.35	£2,670.53	£3,560.70	£5,341.05	£7,121.40
E	£2,176.00	£3,264.00	£4,352.00	£6,528.00	£8,704.00
F	£2,571.63	£3,857.45	£5,143.26	£7,714.89	£10,286.52
G	£2,967.26	£4,450.89	£5,934.52	£8,901.78	£11,869.04
H	£3,560.70	£5,341.05	£7,121.40	£10,682.10	£14,242.80

3.16 At the time of writing, there are 237 properties subject to the 150% Council Tax premium. Of those, 173 have been empty since 2015 which if they remain unoccupied will be subject to a maximum 300% Council Tax liability in 2020/21 if these measures are introduced. 142 (83%) are in Band A with 16 properties in Band B and 15 in Bands C – G.

3.17 Currently there are 64 properties which have been empty since 2011, which if they remain unoccupied will be subject to a maximum 400% Council Tax liability in 2021 if these measures are introduced. Of these properties 54 (84%) are in Band A with 10 properties in Bands B – G.

Implementation

- 3.18 Should these measures be implemented, the Council is required to publish its intentions in at least one local newspaper at least 21 days prior to implementation.
- 3.19 Should the premiums be increased, it is the service's intention to write to all owners of empty properties to inform them of the increased premiums and the timescale for implementation, allowing them the opportunity to sell or occupy any empty properties they may have prior to any further premiums being applied.

4. Alternative Options considered and Reasons for Rejection

4.1 Do nothing

The new legislation provides local authorities with the discretionary power to apply premiums to empty properties and there remains the option to retain the premium levels we currently apply or delay the implementation of further premiums.

4.2 Alternative premium levels

The new legislation allows local authorities to apply premiums up to the maximum levels outlined in tables 3 to 5 and lower premiums within these limits can be applied.

- 4.3 Having considered the positive contribution that the existing premium has made towards bringing empty properties back in to use, this report recommends that the new premium structure is applied in full up to the maximum levels. Provisions remain within existing policy and legislation to lower the premiums if properties are being actively marketed for sale or rent as well as discretionary powers to remit Council Tax liabilities in extenuating circumstances.

5. Consultations

- 5.1 Public consultation was conducted in 2013 as part of the implementation of the existing premium structure. This is not a legislative requirement and the responses demonstrated little support from owners of empty properties but more support from the wider community. Similar consultations conducted by the Council for Selective Licensing demonstrated public approval for bringing empty properties back in to use and as such no further public consultation is intended for this policy.
- 5.2 Consultation has taken place with colleagues in Regeneration, Selective Licensing and Legal Services.

6. Implications

Financial implications (including any future financial commitments for the Council)	The implementation of Council Tax premiums is intended to have a financial impact on owners of empty properties in order to incentivise regeneration. There are provisions to remit the premium in extenuating circumstances and provisions to support efforts to reoccupy during advertising periods. Other Council Tax discounts may be available such as when properties are being
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	<p>renovated and owners of empty properties will be given prior notice of increased premiums coming into force from 2019.</p> <p>The premiums will increase the Council's net collectible debit for Council Tax and the proportionately large amounts have potential to affect the collection rates we are working towards. However the majority of taxpayers subject to current premiums are making their payments and the amount collected from Council Tax is likely to increase as a result.</p>
<p>Legal and human rights implications</p>	<p>The administration of Council Tax is done within legislative frameworks and guidance. Any and all legal and human rights implications have been considered and balanced against the rights of the individual and the obligations placed on the authority for the collection of local taxes. The protection of vulnerable groups and individuals has been considered extensively as have the rights of our residents and customers. Legal implications and human rights have been considered at each stage and the policy intentions within this report are considered proportionate and justifiable when balanced against the rights of the individual.</p>
<p>Assessment of risk</p>	<p>Analysis to date demonstrates that the current premium structure has had a positive impact on the number of empty dwellings in the Borough and the intention of this policy is to further reduce these figures bringing positive impacts to areas blighted by empty properties. Not implementing premiums increases the risk to neighbourhoods with empty properties.</p>
<p>Equality and diversity implications <i>A Customer First Analysis should be completed in relation to policy decisions and should be attached as an appendix to the report.</i></p>	<p>The Council is subject to the public sector equality duty introduced by the Equality Act 2010. When making a decision in respect of the recommendations in this report Cabinet must have regard to the need to:</p> <ul style="list-style-type: none"> • eliminate unlawful discrimination, harassment and victimisation; and • advance equality of opportunity

	<p>between those who share a relevant protected characteristic and those who don't; and</p> <ul style="list-style-type: none"> • foster good relations between those who share a relevant protected characteristic and those who don't. <p>For these purposes the relevant protected characteristics are: age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. To assist the Cabinet in this regard a Customer First Analysis has been carried out and is presented with this report. Cabinet is advised to consider the Customer First Analysis and associated obligations in respect of the public sector equality duty when making a decision in respect of the recommendations contained in this report.</p>
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**7. Local Government (Access to Information) Act 1985:
List of Background Papers**

7.1 Technical Reforms of Council Tax – Empty Dwellings and Second Homes, Cabinet report, January 2013. **Available from Member Services on request.**

Appendices

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



Council Tax Empty Property Liability

April 2019

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 have been given further discretion to increase the premium applied to long term empty homes.

2. Empty Property Liability

- 2.1 From April 2019, The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 amends section 11B of the Local Government Finance Act 1992 to allow 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 from 2013 - 2019

Duration	Amount
Up to 6 months	50% of normal liability
From 6 months to 24 months	100% of normal liability
From 24 months	150% of normal liability

- 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 2019 - 2020

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

- 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 2020-2021

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

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

Table 4 – empty property charges from 2021

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

- 2.6 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.
- 2.7 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.

How liability is applied

- 2.8 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.
- 2.9 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.

Relevant dates

- 2.10 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 two years, the premium rate may be payable by the new owners.
- 2.11 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.

Re-occupation

- 2.12 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.
- 2.13 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.

Empty property liability for tenants and landlords

- 2.14 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.
- 2.15 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.
- 2.16 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.
- 2.17 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.
- 2.18 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.
- 2.19 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.

Properties being marketed for sale or rent

- 2.20 Hyndburn Borough Council may consider reducing the relevant premium applied to a property which has been empty for more than two years down to 100% of Council Tax liability if the property is being actively marketed for sale or rent.
- 2.21 To apply for this discretionary reduction, the application form at appendix 1 should be completed and returned to us.

- 2.22 We may consider a temporary reduction in the empty property premium if it is evident that the property is being actively and reasonably marketed for sale or rent. This means that a property should be priced reasonably, be advertised regularly and measures such as reducing the asking price or changing estate agents will be applied or considered if the property has not sold or rented within a reasonable time.
- 2.23 When assessing this discretionary discount, we will make enquiries about the property 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.
- 2.24 Discretionary reductions in the empty property premium will be applied for up to six months at a time and will be reassessed based on the same criteria if the property has not sold within that time.

Second homes

- 2.25 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.
- 2.26 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.

Properties exempt from empty property liability

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

Properties undergoing or in need of major repair

- 2.28 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.
- 2.29 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.
- 2.30 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.
- 2.31 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.

- 2.32 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.
- 2.33 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 two years 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.

Appeals against empty property liability

- 2.34 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.
- 2.35 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.

Other Council Tax discounts and exemptions

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

Billing, collection and recovery

- 2.37 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

3. Complaints

- 3.1 Complaints about the handling of any account will be dealt with in accordance with the Council's general complaint policy.

4. Equality and diversity

- 4.1 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.

5. Review/approval

- 5.1 This policy will be reviewed annually and updated if required.

6. Data protection

Details of our data privacy notice can be found at www.hyndburnbc.gov.uk/privacy-notice

7. Appendices

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



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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 <input type="checkbox"/> No <input type="checkbox"/>
1. Name of estate agent(s)	_____
2. Names of any previous agents used	_____
3. Date the property went on the market	_____
4. Current asking price	£ _____
5. Original asking price if different	£ _____
6. Dates of any price reductions	_____
7. Is the property advertised online, if so where?	_____
8. Does the property have a 'for sale' or 'to let' sign?	_____
9. Number of viewings so far	_____
10. Have you made any renovations or updated the property? If so please provide details.	_____
11. Have you considered renting the property? If not, why not?	_____
12. Have you taken any other steps to market or sell this property?	_____

Your declaration

13. **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



Council Tax Premium Reduction Application Form

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

Contact Us

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

Register to view and manage your Council Tax online at www.hyndburnbc.gov.uk/counciltax



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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 <input type="checkbox"/> No <input type="checkbox"/>
1. When did the work begin?	_____
2. How long do you expect the work to last?	_____
3. What is the estimated cost of repairs?	£ _____
4. Please outline the work being undertaken – please see reverse for guidance.	_____ _____ _____

Your declaration

5. **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



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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

Contact Us

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

Register to view and manage your Council Tax online at www.hyndburnbc.gov.uk/counciltax

Appendix 3: Customer First Analysis

Council Tax Empty Property Liability

The Council's response to the public sector equality duty is a comprehensive Customer First Analysis which has been adapted here to encompass this large project:

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 the 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 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 a policy.

- **What could prevent people from getting the most out of the scheme?**

Lack of awareness of the existence of any applicable discounts

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

No public consultation is intended for this policy.

Evidence

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

Discount applications will be made. The empty property premiums are 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 satisfied are your customers and how do you know?**

Very few applications for reconsideration are made, fair 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 forms however we do not hold this data on our Council Tax base at large as it is not needed for 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 as part of the application process.

- **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.

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 two years) may have a premium applied to their Council Tax. The policy includes discretionary provision to waive this premium in order to encourage reoccupation or sale of the property and to take account of exceptional personal circumstances.

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 the scheme as well as the application is intrinsic to this service and improvements 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 available publically.

- **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.