

Briefing Note on Revenues work on Empty Properties

Prior to April 2013, the council were able to award the following types of exemptions for empty properties: (numbers in brackets show number of properties as at Oct 2013 which fall into the relevant category)

- Class A – vacant dwelling where works are required, underway or recently completed to make it habitable. (Up to 12 months exemption)
- Class B – empty dwellings owned by charities (up to 6 months) (204)
- Class C – dwellings left empty and unfurnished (up to 6 months exemption)
- Class D – dwellings left empty by prisoners (2)
- Class E – dwellings left empty by patients in care homes or hospitals (73)
- Class F – dwellings left empty by deceased persons (6 months from grant of probate) (184)
- Class G – dwellings which are empty and are unfit for habitation (140)
- Class H – empty clergy dwellings (4)
- Class I – dwellings left empty by people receiving care (7)
- Class J – dwellings left empty by people providing care (7)
- Class K – dwellings left empty by students (0)
- Class L – unoccupied repossessed dwellings (30)
- Class Q – dwellings left empty by bankrupts (0)
- Class R – empty pitches and moorings (2)
- Class T – unoccupied annexes (10)

From April 2013, the legislation changed to allow Councils the discretion over whether to award Class A and C exemptions, and the period of that award. Following consultation with the public during the development of our new Council Tax Support scheme, it was decided by Cabinet to remove the Class A and C exemptions, so these are no longer awarded. In October 2012, the Council were awarding 105 Class A exemptions, and 733 Class C exemptions, which formed the vast majority of the empty property exemptions which were awarded.

As the Class A and C exemptions are no longer awarded, the Revenues Service does not obtain accurate information with regard to empty properties; taxpayers pay 100% council tax and no longer have an incentive to inform the Council that the property is empty.

In the summer of 2013, the Revenues Service began a review of all properties which were previously entitled to a Class A or C exemption to establish whether it was still empty. This information is vitally important for the calculation of new homes bonus. The review was performed by sending out paper review forms, and then working in conjunction with the Housing Department to visit all properties where the review form was not returned or there were queries regarding the property. This review will be completed every August and February.

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