

Council Tax Property Discounts from 1 April 2015

Report to Council (11 December 2014)

Determinations

The determinations set out below are made by Brighton & Hove City Council (“the Council”) on 11 December 2014. They come into effect on 1 April 2015 for the financial year 1 April 2015 to 31 March 2016 and will remain in force for subsequent years unless revoked. They are made by the Council under its powers in section 11A of the Local Government Finance Act 1992 (“the 1992 Act”) and all other enabling powers. References to the 1992 Act include references to regulations and orders made under that Act; and references to sections are to sections in the 1992 Act.

The concessions specified in paragraphs 1.1(b) and 2.1(b) of the determinations below are made in accordance with section 13A(1)(c).

Classes of dwellings are defined in accordance with regulations made under section 11A(1). For reference only, Classes A to F are defined in full in Schedule 1 of this Appendix.

Any notes expressed in italics are for explanatory purposes only and not part of the determinations.

The Council makes the following determinations in relation to the classes of dwellings set out below:-

1. Discount for dwellings in Class C

1.1 Pursuant to section 11A(4A), the council has determined that in relation to all dwellings of Class C in its area –

- (a) the discount under section 11(2)(a) shall not apply; and
- (b) the following concession shall apply in respect of any such dwelling:-

At the discretion of the Council in circumstances which it deems to be exceptional, the amount of discount in respect of that dwelling shall be 100 percent for a period of up to 4 weeks from the date on which the dwelling first became unoccupied and substantially unfurnished.

Note: this concession is principally intended to be used in cases where the reason for a dwelling being unoccupied is exceptional and not linked to the standard processes of transferring the occupation of a dwelling from one person to another. An example of this could be flood or fire damage, where insurance does not cover the cost of the Council Tax.

1.2 The determination regarding the “Discount for Dwellings in Class C” made by the Council on 12 December 2013 is hereby revoked with effect from 1 April 2015.

2. Discount for dwellings in Class D

2.1 Pursuant to section 11A(4A), the council has determined that in relation to all dwellings of Class D in its area –

- (a) the discount under section 11(2)(a) shall not apply;
- (b) the following concession shall apply in respect of any such dwelling:-

At the discretion of the Council in circumstances which it deems to be exceptional, the amount of discount in respect of that dwelling shall be 100 percent for a period of up to 4 weeks from the date on which the dwelling first became uninhabitable.

Note: this concession is principally intended to be used in cases where the reason for a dwelling being uninhabitable is exceptional and not linked to the standard processes of repairing and refurbishing a property. An example of this could be flood or fire damage, where insurance does not cover the cost of the Council Tax.

2.2 The determination regarding the “Discount for dwellings in Class D” made by the Council on 13 December 2012 is hereby revoked with effect from 1 April 2015.

Schedule 1

Classes of dwellings specified pursuant to section 11A(1) of the Local Government Finance Act 1992

References to regulations are to the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003

Class A (regulation 4)

The class of dwellings described in this regulation ("Class A") comprises every chargeable dwelling in England—

- (a) which is not the sole or main residence of an individual;
- (b) which is furnished; and
- (c) the occupation of which is restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year; except that the class of dwellings described in this regulation shall not include any dwelling which is excluded from that class by virtue of regulation 6 below.

Class B (regulation 5)

The class of dwellings described in this regulation ("Class B") comprises every chargeable dwelling in England—

- (a) which is not the sole or main residence of an individual;
- (b) which is furnished; and
- (c) the occupation of which is not restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year; except that the class of dwellings described in this regulation shall not include any dwelling which is excluded from that class by virtue of regulation 6 below.

Exceptions in relation to Classes A & B (regulation 6)

- (1) Class A and Class B shall not include any dwelling which consists of a pitch occupied by a caravan, or a mooring occupied by a boat.
- (2) Class A and Class B shall not include any dwelling—
 - (a) where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling in England, Wales or Scotland which for him is job-related; or
 - (b) which for a qualifying person is job-related where that person is a qualifying person in relation to another dwelling in England, Wales or Scotland.
- (3) For the purposes of sub-paragraph (a) of paragraph (2), a dwelling is job-related if it falls within the description set out in paragraph 1, 2 or 2A of the Schedule to these Regulations [*not copied in this Appendix*] and for the purposes of sub-paragraph (b) of paragraph (2), a dwelling is job-related if it falls within the description set out in paragraph 1 or 2 of that Schedule [*not copied in this Appendix*].

Class C (regulation 7)

The class of dwellings described in this regulation ("Class C") comprises every chargeable dwelling in England—

- (a) which is unoccupied; and
- (b) which is substantially unfurnished

Class D (regulation 8)

The class of dwellings described in this regulation (“Class D”) comprises every chargeable dwelling in England—

- (a) which satisfies the requirement set out in paragraph (b) unless it has been such a dwelling for a continuous period of twelve months or more ending immediately before the day in question;
- (b) the requirement referred to in paragraph (a) is that the dwelling is vacant and—
 - (i) requires or is undergoing major repair work to render it habitable, or
 - (ii) is undergoing structural alteration; or
 - (iii) has undergone major repair work to render it habitable, if less than six months have elapsed since the date on which the alteration was substantially completed and the dwelling has continuously remained vacant since that date;
- (c) for the purposes of paragraph (b) above “major repair work” includes structural repair work.

Class E (regulation 9)

- (1) The class of dwellings described in this regulation (“Class E”) comprises every chargeable dwelling in England which—
 - (a) is the sole or main residence of an individual where that individual is a qualifying person in relation to another dwelling provided by the Secretary of State for Defence for the purposes of armed forces accommodation, and which for that individual is job-related; or
 - (b) would be the sole or main residence of an individual if that individual were not a qualifying person in relation to another dwelling provided by the Secretary of State for Defence for the purposes of armed forces accommodation, and which for that individual is job-related.
- (2) For the purposes of paragraph (1) a dwelling is job-related if it falls within the description set out in paragraph 1 of the Schedule to these Regulations [*not copied in this Appendix*].

Class F (regulation 10)

- (1) The class of dwellings described in this regulation (“Class F”) comprises every chargeable dwelling in England—
 - (a) which forms part of a single property which includes at least one other dwelling; and
 - (b) which is being used by a resident of that other dwelling, or as the case may be, one of those other dwellings, as part of their sole or main residence.
- (2) For the purposes of paragraph (1) “single property” means property which would apart from the Council Tax (Chargeable Dwellings) Order 1992 be one dwelling within the meaning of section 3 of the Act.