

Council Tax Premium
Report to Council (13 December 2018)
Determinations

The determinations and decisions set out below are made by Brighton & Hove City Council (“the Council”) on 13 December 2018. They come into effect on 1 April 2019 for the financial year 1 April 2019 to 31 March 2020 and will remain in force for subsequent years unless revoked. They are made by the Council under its powers in sections 11, 11A, 11B and 13A(1)(c) 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 determination below is made in accordance with section 13A(1)(c) of the 1992 Act.

Classes of dwellings are defined in accordance with regulations made under section 11A(1) of the 1992 Act. For reference only, Classes A to F are defined in full in Schedule 1 of this Appendix.

The notes are explanatory and are not part of the determinations and decisions.

Higher amount for long-term empty dwellings

The Council determines that if on any day a dwelling in the Council’s area is a long-term empty dwelling as defined in section 11B of the 1992 Act:-

- (a) The discount under section 11(2)(a) of 1992 Act shall not apply; and
- (b) For the financial year starting on 1 April 2019 the amount of council tax payable in respect of that dwelling and that day shall be increased by 100 percent, meaning that Council Tax will be payable at 200%.
- (b) For the financial year starting on 1 April 2020 the amount of council tax payable in respect of that dwelling and that day shall be increased by:
 - (i) 100 percent for any dwelling defined as long-term empty that is empty for less than 5 years, meaning that Council Tax will be paid at 200%;
 - (ii) 200 percent for any dwelling defined as long-term empty that is empty for at least 5 years meaning that Council Tax will be paid at 300%.
- (c) For the financial year starting on 1 April 2021 the amount of council tax payable in respect of that dwelling and that day shall be increased by:
 - (i) 100 percent for any dwelling defined as long-term empty that is empty for less than 5 years, meaning that Council Tax will be paid at 200%;
 - (ii) 200 percent for any dwelling defined as long-term empty that is empty for at least 5 years but less than 10 years, meaning that Council Tax

will be paid at 300%;

- (iii) 300 percent for any dwelling defined as long-term empty that is empty for at least 10 years, meaning that Council Tax will be paid at 400%.

This determination shall not apply to any dwelling prescribed by the Secretary of State as being in a class in relation to which the Council may not make a determination under section 11B of the 1992 Act.

[Note:- The effect of this is to increase council tax from 100 percent to 200 percent for dwellings which have been unoccupied and substantially unfurnished for at least 2 years rising to 300 percent in 2020/21 for those at least 5 years and 400 percent in 2021/22 for those at least 10 years. The Secretary of State has already prescribed two classes of dwelling which are exempt from the above determination: Class E (dwellings of service personnel posted away from home) and Class F (dwellings which form annexes in a property which are being used as part of the main residence).]

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.