# HAVANT BOROUGH COUNCIL PUBLIC SERVICE PLAZA CIVIC CENTRE ROAD HAVANT HAMPSHIRE P09 2AX



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# **CABINET AGENDA**

**Membership:** Councillor Rennie (Chairman)

Councillors Satchwell, Robinson, Pike, Bains (Vice-Chairman), Bowerman and Denton

Meeting: Cabinet

Date: Monday 7 March 2022

*Time:* 5.30 pm

Venue: Hurstwood Room, Public Service Plaza, Civic Centre Road,

**Havant, Hampshire PO9 2AX** 

The business to be transacted is set out below:

Daniel Toohey Monitoring Officer

25 February 2022

Contact Officer: Jenni Harding, 02392 446234

Email: jenni.harding@havant.gov.uk

# PART 1 (Items open for public attendance)

1 Apologies for Absence

To receive and record any apologies for absence.

2 Minutes 1 - 4

To confirm the minutes of the last meeting held on 16 February 2022.

3 Declarations of Interests

To receive and record any declarations of interest.



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5	Recommendations from the Scrutiny Board				
Lead	ler of the Council				
6	Options Appraisal and Business Case for Withdrawal from Joint Management and Shared Staff Arrangements	To Follow			
7	Freeports	To Follow			
	net Lead for Planning, Hayling Seafront Strategy and stal Management				
8	Hayling Island Seafront Strategy - Regeneration Ambition - Update	To Follow			
Cabi	net Lead for Regeneration and Estates				
9	Havant Regeneration & Economy Strategy - A Refreshed Approach	To Follow			
10	Havant Town Centre Regeneration - Priority Projects	To Follow			
Cabi	net Lead for Finance				
11	Council Tax Empty Homes Premium Review	5 - 26			

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**Chairman's Report** 

#### **GENERAL INFORMATION**

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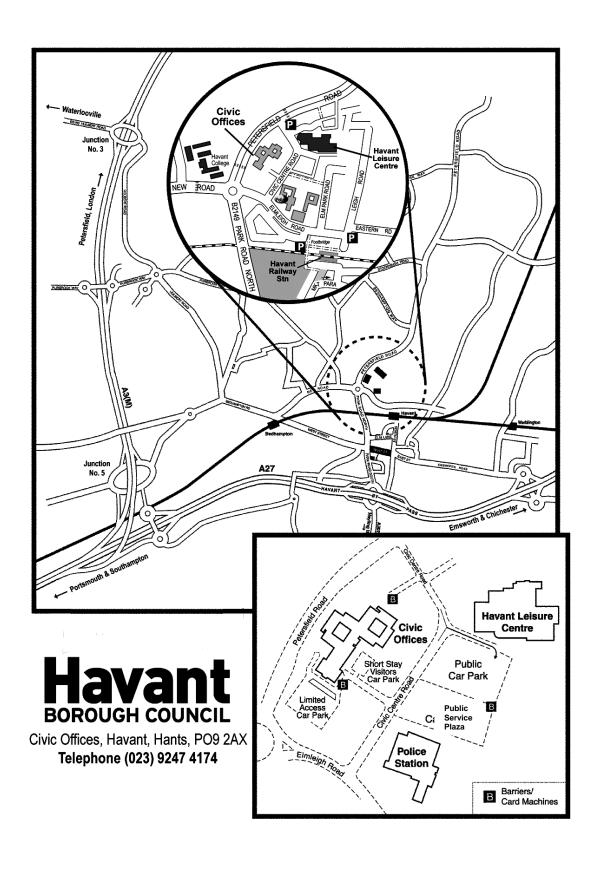
#### PROTOCOL AT MEETINGS - RULES OF DEBATE

#### **Rules of Debate**

- Councillors must always address each other as "Councillor ..." and must always address the meeting through the Chairman;
- A motion must relate to the business included on the agenda or accepted by the meeting as urgent business
- A motion must be proposed and seconded before it is debated until it is either accepted or rejected by a vote;
- An amendment can be proposed to the original motion and this must be seconded before it is debated;
- An amendment cannot be considered if it is inconsistent with an amendment previously adopted or repeats an amendment previously rejected;
- The mover of an original motion may, with the consent of the mover of an amendment, incorporate an amendment into the motion;
- Only one amendment may be moved at a time. No further amendments can be moved until the previous amendment has been dealt with;
- Each amendment must be voted on separately;
- If an amendment is carried, the amended motion becomes the substantive motion to which further amendments may be moved;
- If an amendment is lost, other amendments may be moved to the original motion.
- The mover may withdraw an amendment at any time
- After an amendment has been carried, the Chairman will read out the amended (substantive) motion, before accepting any further amendment, or if there are none, put it to the vote.

#### Voting

- Voting may be by a show of hands or by a ballot at the discretion of the Chairman;
- Councillors may not vote unless they are present for the full duration of the item.
- Where there is an equality of votes, the Chairman may exercise a second (casting) vote;
- Two Councillors may request, before a vote is taken, that the names of those voting be recorded in the minutes
- A recorded vote will always be taken in respect of approval of the Annual Budget
- Councillors may not vote unless they are in the meeting for the full debate on any particular item
- A Councillor may request that his/her vote be recorded in the minutes





. Cabinet 16 February 2022

#### HAVANT BOROUGH COUNCIL

At a meeting of the Cabinet held on 16 February 2022

Present

Councillor Rennie (Chairman)

Councillors Satchwell, Robinson, Pike, Bains (Vice-Chairman), Bowerman and Denton

#### 42 Apologies for Absence

There were no apologies of absence.

#### 43 Minutes

The minutes of the previous meeting held on 26 January 2022 were agreed as a correct record.

#### 44 Declarations of Interests

There were no declarations of interest.

#### 45 Chairman's Report

The Leader thanked Ms Brooks of the Havant Climate Alliance and Ms Buckley of the Havant Borough Residents' Alliance for taking the time to submit questions for Cabinet's consideration and confirmed a written response would be supplied. A full list of questions and answers will be attached to the minutes as Appendix A.

The Leader further welcomed Ms Kim Sawyer to the meeting as the new Chief Executive.

#### 46 Cabinet Lead Delegated Decisions, Minutes from Meetings etc.

RESOLVED that the following Delegated Decisions be NOTED:

- (1) 13/12/21 High Lawn Way
- (2) 16/12/21 Pepper Close / Church Road
- (3) 13/12/21 Ellisfield Road / Blackdown Crescent

RESOLVED that the following Minutes of Meetings be NOTED:

(1) Portchester Crematorium Joint Committee on Monday, 13 December, 2021

### 47 Recommendations from the Scrutiny Board

There were no formal recommendation from the Overview & Scrutiny Committee.

# 48 2022/23 Revenue Budget, Capital Budget, Reserves and Balances, Capital Strategy, Treasury Management Strategy and Medium-Term Financial Plan (MTFP)

Councillor Denton introduced the item and proposed the recommendations.

The Leader, on behalf of the Chair of Overview & Scrutiny committee, provided some key points that were raised at the Overview and Scrutiny Committee meeting of 09 February when the budget was considered.

The recommendation was duly seconded by Councillor Bowerman.

The Leader proposed an amendment to the motion as set out in Appendix N, which was published as a supplementary paper.

The amendment to the recommendation was duly seconded by Councillor Robinson and following a debate the amendment was CARRIED.

Cabinet returned to debate the substantive motion and the Leader highlighted some areas of note in relation to the budget and the ongoing priorities of the Council. The Leader thanked officers and the Cabinet Lead for their work in producing a balanced budget.

RESOLVED that Cabinet recommend to Full Council:

- a) The proposed Revenue and Capital budgets for 2022-23 including a Council Tax rate of £219.48 at Band D, representing a £5 increase on the current charge;
- b) The proposed Medium Term Financial Strategy, Capital Strategy, Treasury Management Strategy and Prudential Indicators.
- c) The Fees & Charges schedule for 2022-23.
- d) The Council Tax Resolution
- e) that Council consider the Cabinet Response (App N to the Budget Report Agenda Item 7) to the CFO Statement (App F) and the Council engage with and agree proposals for a 'credible plan' which will entail:
  - The restructure of the senior management team for the start of the new civic year

- ii) The setting up of a Budget Working Group, supported by an officer working group with a view to delivering a balanced budget for the MTFS by October 2022
- iii) That the Budget Working Group have the terms of reference to make proposals to Cabinet to consider for referral to Council for decision based upon the following measures:
  - a. Review the CIPFA report and the future sustainability of the Council
  - b. Review of future costs of the Shaping Our Future Programme and the continuation of transformation within the Council
  - c. To undertake service reviews based upon information obtained from the Shaping Our Future Programme
  - d. To review its contractual management arrangements and decide if they provide value for money
- iv) To further all opportunities for funding by enhancing local partnerships and through Government policy initiatives to support the continued improvement of the Havant BC area

# 49 Corporate Strategy 2022 - 2025

The Client Relationship Director introduced the item, outlined points of note in the Corporate Strategy and responded to questions from Members.

The Leader encouraged residents to read the strategy that includes ambitious plans that the Council has for the Borough.

Proposed by Councillor Rennie, seconded by Councillor Bains, following debate, it was RESOLVED that Cabinet APPROVED the Draft Corporate Strategy 2022 – 2025 and refer the final version of the Corporate Strategy to Full Council for adoption.

#### 50 Shaping our Future - Quarterly Update

The Leader confirmed that due to the recent withdrawal of the joint management and shared staff arrangements that have impacted on the Shaping our Future Programme, a limited report was before Cabinet today.

RESOLVED that the report is NOTED.

The meeting commenced at 5.31 pm and concluded at 6.19 pm
Chairman



# Agenda Item 11

#### **NON-EXEMPT**

# HAVANT BOROUGH COUNCIL

CABINET 7th March 2022

# **Council Tax – Empty Homes Premium review**

#### FOR DECISION

Portfolio Holder: Cllr Tony Denton

Key Decision: No

Report Number: HBC/031/2022

#### 1. Purpose

1.1. This paper is submitted to Cabinet, prior to Full Council:

For policy decision

#### 2. Recommendation

- 2.1. Cabinet is requested to recommend to Full Council to approve:
- 2.2. The introduction of a Premium Deferral process to the existing Council Tax Empty
  Homes Premium scheme as detailed in Appendix C

# 3. Executive Summary

- 3.1. This report is recommending amendments to the current policy which came into force 1<sup>st</sup> April 2020.
- 3.2. The amendments seek to introduce a deferral of the premium in certain circumstances, where applying the premium can be seen as unfair and possibly against the aims of the scheme ie to bring empty homes back into use.

- 3.3. The Empty Homes Premium supports both the Homelessness and Empty Homes Strategies. This report has been shared with the Environmental Health Service Manager and the Head of Housing and Community Engagement.
- 3.4. There are no additional resources implications.
- 3.5. Appendix A contains the current policy.
- 3.6. Appendix B provides relevant statistics.
- 3.7. Appendix C details the recommended amendments to the scheme.

### 4. Additional Budgetary Implications

4.1. None

# 5. Background and relationship to Corporate Strategy and/or Business Plans

- 5.1. The current Council Tax Empty Homes Premium can be found in appendix A.
- 5.2. The scheme is administered as part of our Council Tax billing, collection, and recovery arrangements.
- 5.3. The Council Tax Empty Homes Premium scheme supports the Councils Empty Homes and Homelessness strategies by encouraging owners, through a financial levy (premium) to bring their dwellings back into use.
- 5.4. In 2020, when the scheme was introduced, it was always envisaged that a review would be conducted to ensure that the scheme met the objectives of reducing empty dwellings within the borough / district and identify any areas within the scheme that require amendment.
- 5.5. It should be acknowledged, that any findings from the review, need to be looked at in the context of the pandemic and central governments changes to Stamp Duty, which was designed to stimulate the housing market.
- 5.6. Appendix B contains statistics showing the number of empty dwellings from 2016 to 2021 there is also a breakdown of the type of Council Tax payers who are being charged the premium.

- 5.7. The direction of travel is an overall reduction in empty properties. The reduction cannot with any certainty be attributed to this scheme, however, when you take into account conversations with Council Tax payers who are facing the Premium charge, this scheme does encourage owners to bring empty properties back into use.
- 5.8. Whilst administering the scheme a number of cases have been identified, where the scheme perhaps unfairly penalises companies or individuals, ie when a dwelling has occupation restrictions, such as on a retirement complex, or when a property development company takes on a property to bring back into use, but is presented with a premium charge as the dwelling has already been empty for longer than two years, whilst owned by the previous owner.
- 5.9. It is therefore recommended that the scheme is amended by introducing a deferral process to enable the review of these charges in specific circumstances. This would give clarity to both owners and officers. The recommended Deferral process can be found in Appendix C.
- 5.10. It should be noted that the Council Tax Empty Homes Scheme is only one enabler for encouraging empty homes back into use. The Environmental Health Team work closely with the Council Tax team to identify these dwellings, where a more direct approach is appropriate to engage with the owner to understand what challenges need to be overcome to bring the property back into use.

#### 6. Options considered

- 6.1. Option 1 Do nothing continue with the scheme as is the downward trend in the number of long-term empty properties, would support the continuation of the scheme. Continuation of the scheme would also support the Council's Empty Homes and Homelessness Strategies. Where cases as detailed in Section 5.8 above arise going forward, extra work, correspondence, and customer dissatisfaction will continue.
- 6.2. Option 2 Reduce or withdraw the Premium the downward trend in the number of long-term empty properties, would not support the reduction or withdrawal of the Premium. This option would not support the Council's Empty Homes and

Homelessness Strategies. This option would remove or reduce the cases detailed in Section 5.8 and therefore extra work, correspondence, and customer dissatisfaction.

6.3. Option 3 – Retain existing scheme but introduce a deferral process as detailed in appendix C - the downward trend in the number of long-term empty properties, would support the continuation of the scheme. Continuation of the scheme would also support the Council's Empty Homes and Homelessness Strategies. By introducing a deferral process, this recognises that there are cases where a premium is unfair and ensures that prospective developers are not deterred from purchasing a dilapidated dwelling.

# 7. Resource Implications

- 7.1. Financial Implications
- 7.2. The changes recommended by this report should reduce the time taken to answer customer correspondence and queries, as a clear process can be followed.
- 7.3. The scheme is not intended to generate additional Council Tax, but to encourage dwellings back into use. Therefore, although there is currently additional income, this should reduce over time and should not be relied upon.
- 7.4. For clarity, there are no budgetary implications.

#### **Section 151 Officer comments**

Date: 31st January 2022

No further financial comments as very clear in the report

- 7.5. Human Resources Implications
- 7.6. There are no Human Resources implications.
- 7.7. Information Governance Implications
- 7.8. There are no Information Governance implications

- 7.9. Links to Shaping our Future Programme
- 7.10. The Empty Homes Scheme supports the Council's Empty Homes and Homelessness Strategies. Reducing homelessness and or providing suitable accommodation for its residents is seen as a high priority for the Council.

# **Shaping our Future Lead comments/sign-off**

Date: 31 January 2022

I have nothing further to add to the comments above – Kim Sawyer

- 7.11. Other resource implications
- 7.12. Training any changes to the existing scheme will be communicated to the relevant staff and training delivered as appropriate.

#### 8. Legal Implications

- 8.1. The Council exercised its powers, permitted by section 11B Local Government Finance Act 1992 as amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, to introduce the Empty Homes Premium (Levy), effective from 1st April 2020.
- 8.2. This report is recommending an amendment to the current scheme under the above legislation.

# **Monitoring Officer comments**

Date: 28 Jan 2022

There are no further comments to add to the legal implications comments above.

9. Risks

9.1. Making amendments, introduce a potential to reduce the effectiveness of the

scheme. However, if the appropriate checks are conducted and evidence

provided, this risk can be mitigated.

9.2. Currently there is a risk that the Scheme could deter new owners from purchasing

a dwelling in need of refurbishment due to the Premium being levied. Especially if

the dwelling has been left vacant over five years.

10. Consultation

10.1. The Empty Homes Premium supports both the Homelessness and Empty Homes

Strategies. This report has been shared with the Environmental Health Service

Manager and the Head of Housing and Community Engagement.

11. Communication

11.1. Any changes to the scheme will be communicated to the Revenues Team and the

appropriate changes will be made to the Council's website.

12. Appendices

12.1. Appendix A – Current Empty Homes Scheme

12.2 Appendix B – Statistics relating to Empty Dwellings

12.3 Appendix C – Recommended amendments to current scheme

13. Background papers

13.1. None

Agreed and signed off by:

Portfolio Holder: Cllr Tony Denton – 11th February 2022

Director: Lydia Morrison – 20th December 2021

Monitoring Officer: Daniel Toohey – 28<sup>th</sup> January 2022

Section 151 Officer: Matthew Tiller – 31st January 2022

#### **Contact Officer**

Name: Brian Wood

Job Title: Head of Customer Services

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#### NON EXEMPT

#### HAVANT BOROUGH COUNCIL

Cabinet 18th December 2019

#### **Council Tax Empty Homes Premium**

Brian Wood - Head of Customer Services

#### FOR RECOMMENDATION TO COUNCIL

Portfolio: Cabinet Lead for People and Communications – Cllr Lulu

Bowerman

Head of Service: Brian Wood, Head of Customer Services

**Key Decision: No** 

#### 1.0 Purpose of Report

- 1.1 The purpose of this report is to consider adopting new premiums for residential properties empty and unfurnished for two years or more under new powers provided by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 which come into force from April 2019.
- 1.2 Currently, Long Term Empty properties (empty more than two years) attract a Premium of 50% thus paying 150% Council Tax.
- 1.3 These measures support the Council's 'Empty Property Strategy' to encourage the occupation of long-term empties that have been empty for over two years.

#### 2.0 Recommendation

2.1 That Cabinet recommends to Council:

That the level of Empty Homes Premium on dwellings that have been unoccupied for more than two years, be applied as follows:

- 1) From 1 April 2020, 100% premium in addition to the full council tax charge for each dwelling unoccupied and unfurnished between two and five years, and 200% premium for dwellings unoccupied for more than five years; and
- 2) From 1 April 2021, 100% premium in addition to the full council tax charge for each dwelling unoccupied and unfurnished between two and five years, 200% for dwellings unoccupied between five and ten years, and 300% for properties unoccupied for more than ten years.

3) That in co-ordination with the Private Sector Housing Team, owners of dwellings that would be affected by the above changes are contacted during 2020, to encourage occupation and are informed of the changes to the level of premium.

#### 3.0 Executive Summary

- 3.1 Section 12 of the Local Government Finance Act 2012 introduced a new Section 11B into the original 1992 Act giving local authorities the power to levy extra council tax of not more that 50% on long-term empty homes, known as the empty homes premium. The Council has used this power since April 2013 and imposed the maximum premium of 50% over and above the charge which would apply if the domestic property was occupied.
- 3.2 For the empty home premium to apply, properties must have been empty and substantially unfurnished for at least two years, excluding any occupation for less than six weeks. The government can prescribe classes of properties where the premium should not apply and has prescribed an exemption for occupants serving in the Armed Forces absent for job-related purposes. Liability for the empty homes premium is determined by the length of time that the property has been empty, irrespective of any change in ownership, and includes any period the property may be in probate
- 3.3 The Rating (Property in Common occupation) and Council Tax (Empty Dwellings) Act 2018 provided for the premium to be increased from 1st April 2019 as follows

Length of	Current	From April	From April	From April
time empty		2019	2020	2021
2 years + to	50%	100%	100%	100%
5 years				
5 years + to	50%	100%	200%	200%
10 years				
10 years +	50%	100%	200%	300%

- 3.4 Since the introduction of the Empty Homes Premium the number of properties in Havant empty for more than two years has reduced from approx. 300 at 1 April 2013 to 101 as at August 2019.
- 3.5 The breakdown of properties in Havant, empty for more than two years at August 2019 is:

Between 2 – 5 years	73
Over 5 and up to 10 years	22
Over 10 years	6
Total	101

Band	Α	В	С	D	E	F	G	Н	total
Number	21	25	22	16	13	4	0	0	101

3.6 Based on the 101 properties and the Council Tax level for 2019/20 increasing the premium would increase Council Tax income approximately as follows:

Financial Year	2020/21	2021/22
Overall Increase	£119,272	£128,484
HBC element 11.95%	£14,253	£15,353

- 3.7 It should be noted when considering the extra revenue raised, that should this legislation have the desired effect, i.e. the number of properties empty for more than two years reduces, therefore any extra revenue raised will eventually reduce. Based on the experience since the introduction of the empty homes premium in 2013 it is expected that this outcome will be likely.
- 3.8 This report is specifically mentioned in the Empty Homes Strategy (section 12) as an enabler to meet the strategies objectives.

#### 4.0 Additional Budgetary Implications

4.1. The Billing, Collection and Recovery of any extra Council Tax will be absorbed within the current Capita contract.

# 5.0 Background and relationship to the Corporate Strategy and Directorate Business Plan/s

5.1 This report supports the Business Plan to develop and introduce policy around the Management of Empty Properties, led by the Private Sector Housing Manager.

#### 6.0 Options considered and reasons for the recommendation

- 6.1 Option 1 To leave the empty Homes Premium at 50%. This does not provide any further incentive for property owners to bring properties back into use but would reduce the risks outlined in 9.0.
- 6.2 Option 2 To increase the premium to 100% from 2020/21 onwards. Although this would provide a short-term incentive to encourage properties to be brought back into use, it does not differentiate between empty properties that have been vacant for more than 5 or 10 years.
- 6.3 Option 3 To apply all three of the increased premiums. This is the recommended option. It will not solve the issue of empty homes on its own but provides an important part of an Empty Home strategy that also includes incentives and enforcement. At the very least it provides a relatively small amount of increased revenue for the council.

#### 7.0 Resource Implications

- 7.1 Financial Implications The potential additional revenue is set out within the report. If the legislation has the desired effect the number of properties empty over two years will reduce so the potential additional revenue received because of increasing the empty homes premium will eventually be reduced.
- 7.2 Initial dialogue with Capita to introduce any changes to Council Tax premiums indicate that the Billing, Collection and Recovery of any extra Council Tax will be absorbed within the current contract price.
- 7.3 Human Resources Implications None
- 7.4 Information Governance Implications None
- 7.5 Other Resource Implication Additional communications focusing on changes to The Empty Rate Premium.

# 8.0 Legal Implications

8.1 Section 11B of the Local Government Finance Act 1992 has been amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 to allow for the maximum percentage by which Council Tax may be increased to change to 100% from the financial year beginning 1st April 2019 and then to be further increased each financial year up to 2021 to a maximum of 300% as described in the main body of the report.

#### 9.0 Risks

- 9.1 There is a risk that raising additional charges on empty properties could lead to an increase in tax avoidance tactics. This could include the creation of fictitious tenancies, increased claims for single person discount and claims for exemption from premium payments. Although steps can be taken to mitigate the risks through on-site inspections it not always possible to establish if a property is empty. Please see 11.1 Partnership Working.
- 9.2 There are instances where the Premium has made it difficult for chargepayers to pay their arrears, especially if they are paying a full Council Tax on another property. The debt recovery arising from the Premium places a demand on staff time.

#### 10.0 Consultation

10.1There is no statutory requirement to consult on these proposals. However, The Empty Homes Team welcome additional measures to support bringing empty properties back in to use.

10.2 The Housing Team will be integral to enabling the 'Empty Homes Strategy' therefore this report has been shared with Tracey Wood, Head of Housing and Community Engagement.

#### 11.0 Partnership Working

11.1 The subject of empty homes is one that spans multiple teams across the local authority, as well as other partner organisations. The Private Sector Housing Team will be assisting with verification of information provided to Council Tax and in the interests of enabling the 'Empty Homes Strategy' the council is committed to sharing information between relevant council departments and on occasion external partners where appropriate and in line with data protection legislation.

#### 12.0 Communication

12.1 If Council approves the recommendation the Revenues team will contact all council tax payers at annual billing stage likely to be subject to the premium from April 2020 to advise them of the change.

Appendices: None

**Background Papers:** 

Link to legislation -

http://www.legislation.gov.uk/ukpga/2018/25/section/2/enacted

Agreed and signed off by:

Monitoring Officer: (30<sup>th</sup> September) David Brown S151 Officer: (30<sup>th</sup> September) Lydia Morrison Director: (30<sup>th</sup> September) Lydia Morrison

Portfolio Holder: (30<sup>th</sup> September) Lulu Bowerman

**Contact Officer:** Brian Wood

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#### **Havant BC**

September	Total Dwellings	Empty – no discount	Empty over 2 years
2016	54401	618	49
2017	54902	443	43
2018	55159	317	90
2019	55405	313	99
2020	55639	287	92
2021	55994	211	90

# Breakdown of Empty over 2 Years

Council Taxpayer	Number
Investment Companies	1
Landlords – Property Companies	7
Executors of Estate	14
Housing Assoc – LA's	11
Property Development Company	1
Mixed domestic – commercial	7
Companies	0
Individuals	49
Total	90



# Appendix C – Empty Homes Premium Scheme – Deferral Scheme

#### **Deferring the Council Tax Empty Premium Charge**

The Council accepts that there are certain circumstances where it is reasonable to consider deferring the Premium. These are as follows:-

- Change of ownership only where the new owner has taken genuine action to return the property to occupation within a period of up to 12 months from taking ownership and can provide evidence to the Council's satisfaction which supports this action.
- Inherited Properties in need of renovation only where the new owner has taken genuine action to return the property to occupation within a period of up to 12 months from taking ownership and can provide evidence to the Council's satisfaction which supports this action.
- Legal or official actions causing a delay only where action to return the property to occupation has been delayed by legal action or by the actions of any official body with powers to take such action, eg: the Council, solicitors or a utility company, etc. The Owner must have taken action to return the property to occupation within a period of up to 12 months from the date the official action ended and can provide evidence to the Council's satisfaction which supports this action.
- Properties with a restrictive covenant that affects occupation only where the owner is genuinely seeking to sell or rent the property and can provide evidence to the Council's satisfaction which supports this action

Any deferral of the Premium agreed by the Council will not apply for any period prior to 1st April 2021.

Where the Council agrees to defer the Premium, this will mean that the Owner of the Property will remain liable only for the standard Council Tax charge for the applicable property for the agreed period of deferral.

It is expected that the property will have been brought back into occupation by the end of the period of deferral. Where this is the case, the Premium will no longer apply. Where that is not the case, and the Property remains empty, the Premium will be charged retrospectively from the first day that the Property became empty. This is regardless of whether a period of deferral had been allowed.

The Council will not defer the Premium where evidence shows that the Owner:-

- a) hasn't taken all reasonable steps to return the property to occupation;
- b) has caused any delay in works being started within the six month period from the date of their taking ownership.
- c) is responsible for the delay in completing works even if the works were started within the six month period after a change in ownership.

Each application for a deferral of the Council Tax Empty Homes Premium will be considered on its own merits and in accordance with these Policy guidelines.

#### **Period of Deferral**

The Council will decide the length of time for which the Premium will be deferred. As indicated above, this will be on basis of the evidence supplied and the facts known.

The maximum period for deferring the Premium will be 12 months.

The Council will only allow one period of deferral (lasting individually or cumulatively for 12 months) per Property (regardless of a change in Ownership).

The period of deferral will normally start from the date an application and supporting evidence is received by the Council. The Council must be satisfied that the circumstances supporting the deferral existed at the time of the application. The deferral will continue for a period of up to 12 months so long as those circumstances remain unchanged.

The Council reserves the right to make routine inspections of the property during the period of the deferral and may review the award to satisfy itself that the circumstances of the deferral remain applicable.

The start date for deferring will normally be the date the application is received by the Council providing the Council is satisfied the reasons for the deferral existed at that time and the deferral will continue for a period of twelve months subject to those circumstances continuing.

The Council will comply with any Regulations issued by the Secretary of State in relation to any application and have regard to any related national policy guidance.

# Claiming a deferral of the Council Tax Empty Homes Premium

All applications under these policy guidelines to defer the Premium must be made using the Council's application form and be signed by the owner of the empty property or their representative. Applications should be made via the Council's Website.

The Council may arrange an appointment to visit any applicant who is unable to complete the application form or to verify the details provided which may require access to the empty premises.

The applicant must include all relevant supporting evidence when submitting their application. The Council may reasonably request additional evidence in support of an application. This must be provided within one month of such a request. If the additional evidence is not provided within this timescale the application will be determined on the evidence submitted but may fail due to insufficient evidence.

The Council reserves the right to verify any information or evidence provided by the Applicant with third parties where appropriate.

Payment of Council Tax and the Empty Homes Premium should not be withheld whilst awaiting the outcome of an application or the review of a previous decision.

#### **Changes of Circumstances**

The Council may need to withdraw the deferral of the premium if the circumstances relating to the empty property have materially changed. The applicant must notify the Council of any change in circumstances affecting the deferral within 21 days. Failure to do so may result in the deferral being revoked in full.

A deferral will be withdrawn effective from the date on which the change in circumstances occurred. From that date the premium will be due.

#### **Notification**

The Council will inform the applicant in writing of the outcome of their application within 28 days of receipt, or as soon as possible after. Where the application is unsuccessful, the Council will set out the reasons why this decision was made and explain the right of review.

# The Right to Seek a Review of the Council's Decision

As there is no statutory appeals mechanism the Council will operate its own appeals procedure. This will apply where a decision not to defer the premium has been made and an applicant disagrees with that decision and requests a review.

A request for a review must be made in writing to the Head of Customer Services within one calendar month of the written decision being issued. The Head of Customer Services will review all the evidence held and may ask for further clarification to be provided.

A decision on the review will be made within 20 working days of the request. The decision will be notified to the applicant in writing, setting out the reasons for the decision and this will be final with no further right of appeal.

#### **Example**

#### **Property Details**

No 10 Acacia Avenue has been empty and unfurnished since 1 April 2012. Under the proposed policy, from 1 April 2021 this property will attract a Council Tax Empty Homes Premium of 200%.

Mr A buys No 10 Acacia Avenue on 1 October 2021 and intends to renovate the property for re-letting. Mr A applies and is granted a deferral of the Premium from 1 October 2021 for a period of up to 12 months.

#### Scenario 1

Mr A completes renovation of the property on 1 March 2022 and the property is let on 1 April 2022.

No premium is payable.

#### Scenario 2

Mr A completes renovation of the property on 1 March 2022 but is unable to let the property within 12 months of acquiring the property.

No premium is payable from 1 October 2021 to 30 September 2022, but a premium is chargeable from 1 October 2022 (the rate of premium chargeable is based on the time expired since the property first became empty and is irrespective of changes of ownership).

#### Scenario 3

Mr A does not complete the renovation of the property within 12 months of acquiring the property meaning it is not capable of being re-let (and reoccupied) within the 12 months since the property was acquired.

The premium is payable as though no deferral had been granted.

