

**Council Tax Property Discounts from 1 April 2014**

**Report to Council (12 December 2013)**

**Determinations**

The determinations set out below are made by Brighton & Hove City Council (“the Council”) on 12 December 2013. They come into effect on 1 April 2014 for the financial year 1 April 2014 to 31 March 2015 and will remain in force for subsequent years unless revoked. They are made by the Council under its powers in sections 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 notes are explanatory and are not part of the determinations. For information, Classes A to F are set out in full at the end of this Appendix.

1. Discount for dwellings in Class C

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

(1) All dwellings within Class C

- if on any day such a dwelling is within Class C prescribed under section 11A(4A):-

- (a) the discount under section 11(2)(a) shall not apply and
- (b) for a period of up to 4 weeks from the date on which the dwelling first became unoccupied and substantially unfurnished the amount of discount in respect of that dwelling shall be 100 percent.

The following concessions shall also apply in respect of any such dwelling:-

- (a) If during any such 4 week period there is a change in the identity of the person (or all persons if more than one) who would be liable to pay council tax in respect of the dwelling if the 100 percent discount did not apply, the period of 4 weeks will begin again on the date of the change.
- (b) At the discretion of the Council in circumstances which it deems to be exceptional, the period of 4 weeks may be extended, but not beyond a maximum of 8 weeks from the date of commencement of the initial 4 week period. This concession is principally intended to be used in cases where dwellings require much more substantial repairs than usual between lettings, for example through flood or fire damage, but the circumstances fall short of entitlement to the separately available discount for uninhabitable properties (known as the Class D discount).

- (c) The determination regarding the “Discount for Dwellings in Class C” made by the council at its meeting on the 13/12/12 is hereby revoked with effect from 1/4/14.

## 2. Discount for “furnished let” properties

The Council makes the following determinations in relation to the descriptions of dwellings within Class A or B, as prescribed under Section 11A(4):

- 1) If on any day a dwelling in the Council’s area is within Class A or B prescribed under section 11A(4), the discount under section 11(2)(a) shall not apply.

(NOTE: The effect of this is to remove the “furnished let” discount; members decided in December 2012 to remove the second homes discount).

(GENERAL NOTE: Determinations on discounts made by the council under Sections 11A and 11B of the 1992 Act do not preclude the council from making such reductions as it might see fit in the amount of council tax a person is liable to pay in respect of a chargeable dwelling under powers contained in Section 13A of the 1992 Act).

## **Classes A to F (for information)**

### **Regulation 4. Class A**

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.

### **Regulation 5. Class B**

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.

**Regulation 6.— Exceptions (in relation to Classes A & B)**

(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*].

**Regulation 7. Class C**

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

**Regulation 8.— Class D**

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.

**Regulation 9.— Class E**

(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*].

**Regulation 10.— Class F**

(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.