

COUNCIL TAX EMPTY PROPERTY POLICY

The Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012, The Council Tax (Exempt Dwellings) Order 1992, The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003, The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 allow for Council Tax discounts and exemptions to be awarded for empty properties. The statutory exemptions are:

- Property owned by charity (maximum 6 months)
- Property where the liable person has died and awaiting probate/transfer to beneficiaries
- Property where occupation is prohibited by law (e.g. Planning/Housing/Environmental health reasons)
- Property that is held empty for minister of religion to take up residence
- Property that is left unoccupied by a student
- Property where the mortgagee is in possession
- Property that has been left empty by a bankrupt
- Property where the unoccupied annexe cannot be let separately due to planning restrictions
- Property left empty by a person in prison
- Property left empty by a person living in a hospital/care home
- Property left empty by a person who needs personal care elsewhere
- Property left empty by a person who is providing care elsewhere
- An empty caravan pitch or empty boat
- A dwelling left empty because an individual is living in another dwelling provided for the purposes of armed forces accommodation

In addition to the above exemptions, the Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 amended discretionary discounts for unoccupied properties

1. Where a property becomes unoccupied and substantially unfurnished
2. Where a property is requiring or undergoing major repairs or structural alterations to render it habitable

In the case of 1, any discount is applicable for a maximum continuous period of 6 months. The billing authority may set the discount of between 100% and 0%.

In the case of 2, any discount is applicable for a maximum continuous period of 12 months. The billing authority may set the discount of between 100% and 0%.

Maidstone Borough Council has decided the discount for properties in 1 and 2 will be 0% effective from 1 April 2017.

Maidstone Borough Council will only consider a discount where a property is uninhabitable because of a natural disaster such as flooding, or malicious damage which can be substantiated by a police report number.

Appeal rights

If a person feels they have not been awarded an exemption or discount to which they should be entitled, there is a right of appeal.

In the first instance an appeal should be made to the council for the decision to be reconsidered.

If the original decision is not changed, the council will advise you of how to appeal to an independent Valuation Tribunal