

## **Council Tax Premium Policy Guidelines for Determining Local Exceptions**

### **1. Purpose**

This document sets out the factors that South Lakeland District Council (The Council) will take into account when deciding if an exception to payment of the Council Tax Premium can be granted.

The Council Tax Premium is a 100% increase on the Council Tax set, making the total charge 200% on properties which have been unoccupied and unfurnished for a period of at least two years.

Each case will be treated strictly on its merits and all applicants will be treated equally and fairly through administration of the scheme.

### **2. Statement of objectives**

The Council will consider waiving the Council Tax Premium for applicants who meet the qualifying criteria as specified in these guidelines. The Council will treat all applications on their individual merits, and will seek through the operation of these guidelines to grant exceptions to liability for the Council Tax Premium:

For those owners who are genuinely attempting to sell or let their property which has been vacant for at least two years

Those owners who are experiencing particular legal or technical issues which is preventing the sale or letting of the property

Those owners who are in negotiation with the Council with a genuine view to letting the property under the Council's scheme(s).

Cases where imposition of the Council Tax Premium would result in hardship and a reasonable person would regard the imposition as unfair.

### **3. Claiming a Local Exception to the Council Tax Premium**

A claim must be made on an application form provided by the Council and signed by the owner of the vacant property or their representative. The claimant must include any relevant supporting evidence.

A Council Officer may make an appointment to visit any applicant who for whatever reason is unable to complete the application form or to confirm the details provided which may necessitate being given access to the premises.

The Council may request any (reasonable) evidence in support of an application but the applicant will be asked to provide the evidence within one month of such a request although this will be extended in appropriate circumstances.

If the claimant is unable to, or does not provide the required evidence, the Council will still consider the application and will in any event take into account any other available evidence including that held at the time on Council Tax records.

The Council reserves the right to verify any information or evidence provided by the applicant.

Payment of Council Tax including the premium may not be withheld whilst awaiting the outcome of an application or the review of a previous decision.

#### **4. Period of Exception**

In all cases, the Council will decide the length of time for which an exception will be awarded on the basis of the evidence supplied and the facts known.

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

The Council will at least annually review the award and request confirmation that the circumstances leading to the award of the exception remain applicable.

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.

#### **5. Awarding an Exception to liability for the Council Tax Premium**

In deciding whether to award an exception to payment of the Council Tax Premium, the Council will take into account the following criteria:

##### **5.1 For those owners who are genuinely attempting to sell or let their property which has been vacant for at least two years:**

Has professional advice and assistance been obtained?

It is expected that when a property has been vacant for two years a professional agent with specialist knowledge of the locality will have been engaged.

Have any offers to purchase or rent the property been received?

If Yes – why were those offers refused?

Written confirmation of the reasons for refusal will be required from a professional agent

Is the sale price or rental in line with recent sale or rental prices for similar properties in the locality?

If no does this property have special features that reasonably warrants a higher value or rent?

Has the property been put up for sale by public auction?

### **5.2 For those owners who are experiencing particular legal or technical issues which is preventing the sale or letting of the property**

Is there a legal difficulty or issue which is preventing the sale or letting of the property?

A Solicitor's or Legal Conveyancer's letter should be produced in evidence detailing the reasons preventing sale or letting.

Is a sale or letting being delayed by the actions of a Public Body?

Full details must be provided

### **5.3 Those owners who are in negotiation with the Council with a genuine view to letting the property under the Council's Management Scheme(s)**

Has there been a genuine expression of interest in transferring management of a property to the Council with a view to letting the property to local people with housing needs?

The Council's Empty Homes Officer will be asked to confirm details of the expression.

The exception would only be applied from the date of signing the approval notice.

### **5.4 Cases where imposition of the Council Tax Premium would result in hardship and a reasonable person would regard the imposition as unfair.**

Will imposition of the Council Tax Premium result in the owner suffering hardship?

Granting an exception under this criterion is likely to be the exception rather than the rule as it is expected the majority of exceptions will have been granted under earlier criteria.

## **6. Changes of Circumstances**

The Council may need to revise the decision to grant an exception to the Premium if it becomes aware that the circumstances of an applicant have materially changed. Individuals must immediately advise the Council of any change in circumstances affecting the decision.

## **7. 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.

## **8. The right to seek a review**

As the exceptions to the Premium in this policy are determined locally any decisions are not subject to a statutory appeals mechanism. The Council will therefore operate its own procedures for dealing with appeals against a refusal to award an exception to the Premium.

An applicant (or their appointee or agent) who disagrees with a decision not to award an exception may dispute the decision. A request for a review must be made in writing to the Revenues and Benefits Manager within one calendar month of the written decision being issued.

The Revenues and Benefits Manager will review all the evidence held and may ask for further clarification to be provided. A decision will be made within 28 days of the request for a review. The decision will be notified to the claimant in writing, setting out the reasons for the decision.

Where the claimant is still not satisfied, they will be entitled to a further review, provided this is delivered in writing within one calendar month of the date on the decision letter giving reasons for the further review sent by the Revenues and Benefits Manager. This review will be carried out by a Director or Assistant Director of the Council. The decision made following the further review will be notified in writing within 28 days of the request for the review.