

The Vale of Glamorgan Council

Cabinet Meeting: 4 December, 2017

Report of Leader

Council Tax Unoccupied Dwellings: 2018-19

Purpose of the Report

1. To seek approval for a policy to be adopted for Council Tax on unoccupied dwellings for 2018-19.

Recommendations

1. That 50% discount be allowed in 2018-19 in respect of class A, B and C dwellings.
2. That the policy be reviewed and a further report be brought to Cabinet.

Reasons for the Recommendations

- 1-2 The Council is required to determine its policy on discount on unoccupied dwellings each year.

Background

2. A billing authority may decide to give a discount of between 10% and 50% on unoccupied, furnished dwellings.
3. The regulations allow authorities to reduce or discontinue the 50% discount on dwellings which are unoccupied and substantially unfurnished and have been for more than six months.
4. The Welsh Regulations prescribe three classes of dwellings for which Welsh Local Authorities will have discretion to consider the discounts allowable: -

Unoccupied furnished dwellings

The regulations prescribe two classes of unoccupied and furnished dwellings for which Welsh Local Authorities will have discretion to consider the discounts allowable of between 10% and 50% -:

- Class A relates to dwellings with a restriction on occupancy by law which prohibits their use for a period of at least 28 consecutive days in any 12 month period;
- Class B relates to dwellings that have no such restriction on occupancy.

Unoccupied unfurnished dwellings

The regulations prescribe a class of unoccupied and unfurnished dwelling for which Welsh Local Authorities will have discretion to consider the discounts allowable up to a maximum of 50% -:

- Class C relates to long term (more than 6 months) unoccupied and substantially unfurnished dwellings.

Relevant Issues and Options

5. The Council's current policy is to allow 50% discount on unoccupied dwellings (classes A, B and C). It is proposed to continue for 2018-19 but review the policy for 2019/20.

Resource Implications (Financial and Employment)

6. The discounts allowed are reflected in the Council Tax Base, which is used by the Welsh Government in determining the Revenue Support Grant Settlement.

Legal Implications (to Include Human Rights Implications)

7. The Council is obliged to collect Council Tax in line with the regulations.

Crime and Disorder Implications

8. There are no crime and disorder implications as a direct result of this report.

Equal Opportunities Implications (to include Welsh Language issues)

9. There are no equal opportunity implications as a direct result of this report.

Corporate/Service Objectives

10. The setting of the determination of discounts on unoccupied dwellings supports the Corporate Priority of managing the Council's money efficiently and effectively in order to maximise its ability to achieve service aims and the service objective of providing sound financial management.

Policy Framework and Budget

11. The matter is for Executive Decision by Cabinet.

Consultation (including Ward Member Consultation)

12. No change has been proposed and the matter has not been subject to consultation.

Relevant Scrutiny Committee

13. Corporate Performance and Resources

Background Papers

None

Contact Officer

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Officers Consulted

Exchequer Manager

Responsible Officer

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Head of Finance