

Council tax exemptions and discounts

Recommendation

That the Council be recommended

- (a) That in accordance with the Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012) and the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (as amended)
 - (i) from 1 April 2013 the council tax discount to be applied on second homes (Classes A and B in the Regulations) be reduced from ten per cent to nil
 - (ii) from 1 April 2013 (subject to (iii) below) the council tax discount to be applied on unoccupied and unfurnished dwellings (Class C in the Regulations) be 25 per cent for up to six months and zero per cent thereafter
 - (iii) from 1 April 2013 where the unoccupied and unfurnished dwelling is requiring or undergoing structural repair (Class D in the Regulations) the discount to be applied be 50 per cent for up to 12 months and zero per cent thereafter
 - (iv) from 1 April 2013 a premium of 50 per cent (on top of the 100 per cent currently payable) be applied to long term empty dwellings where they have been unoccupied and unfurnished continuously for at least two years (except those falling within Classes E and F in the Regulations where no premium will apply)

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