Council Tax Premiums for long term empty properties and second homes.

Blaenau Gwent County Council's Cabinet has agreed to undertake a consultation exercise to seek your views about charging a council tax premium for long-term empty properties and second homes in the county.

The Housing waiting list across Blaenau Gwent is significant and the Council also experiences high levels of homelessness requiring costly short term emergency accommodation to be provided.

To help address these issues, the Council's Empty Property Strategy aims to bring vacant properties back into use by considering all the options available for tackling the problem of empty properties and to ensure that where vacant properties are identified every effort is made to renovate them to a good standard.

Under section 12A and 12B of the Local Government Finance Act 1992, with effect from the 1st April 2023 premiums of up to 300% can be charged on these properties.

Depending on the outcome of the consultation exercise the Council may consider introducing premiums for these classes of properties in the future.

A **long-term empty property** is defined as a dwelling which is both unoccupied and substantially unfurnished for a continuous period of at least one year.

A **second home** is defined as a dwelling which is not a person's sole or main home and is substantially furnished.

The consultation exercise will run until the 30th September 2023.

i) Long Term Empty Propertiesii) Second Homes	Yes / No Yes / No	
Comments:		

2. What do you feel is an appropriate amount of premium to be charged on?:-

1. Should the Council use it's discretionary powers to charge a premium on :-

	50%	100%	150%	200%	300%	Other
i. Long Term Empty Properties						
ii. Second Homes						
Comments:						

Properties that would be exempt from any Council Tax Premium

Council tax legislaton already provides a number of specific exemptions from council tax. There are a number of exemptions in place for unoccupied dwellings, such as, for example:

- · where the resident is in long-term residential care or hospital,
- · where a dwelling is being structurally repaired (for up to one year),
- where the resident has died (for up to six months after grant of probate or letters of administration).

A dwelling that is exempt from council tax is not liable for a premium

There are also a number of exemption classes which specifically apply to long-term empty properties and/or second homes. Where a property falls into one of these classes the council is not able to charge a council tax premium.

Classes of Dwellings	Definition	Applies to	
Class1	Dwellings being marketed for sale – time limited for 1 year.	Long-Term Empty Properties and Second Homes	
Class 2	Dwellings being marketed for let – time limited for 1 year		
Class 3	Annexes forming part of, or being treated as part of the main dwelling		
Class 4	Dwellings which would be someone's sole or main residence if they were not residing in armed forces accommodation		
Class 5	Occupied caravan pitches and boat moorings		
Class 6	Seasonal homes where year-round occupation is prohibited	Second Homes	
Class 7	Job-related dwellings		