



Cyngor Bwrdeistref Sirol

Blaenau Gwent

County Borough Council

Empty Property and 2nd Home Premium Policy

1. Introduction

1.1 The policy outlines how the Council will levy premiums on property that it classes as a Long Term Empty(LTE) or 2nd Home property.

1.2 The Housing(Wales) Act 2014 gives Council's discretionary powers to charge a premium on top of the standard rate of council tax on long term empty properties (properties unoccupied and substantially unfurnished longer than 12months) and second homes(no-ones sole or main residence, which is substantially furnished).

1.3 The discretion to charge premiums have been introduced by Welsh Government to encourage home owners to allow occupation of these dwellings and not leave them vacant in the long term.

1.4 In exercising its functions under this section, a billing authority must have regard to any guidance and exceptions issued by the Welsh Ministers. The guidance can be accessed at

[Annex a: guidance on implementation, administration and enforcement \[HTML\] | GOV.WALES](#)

Exceptions to the implementation of premiums are identified in Annex 1 to this policy.

2. Long Term Empty Property Premium

2.1 The amount of premium to be levied on a dwelling that is classed as a long term empty property will be determined by Full Council.

2.2 In determining whether a dwelling has been empty for one year, no account is to be taken of any period before the 1st April 2024.

2.3 In order for consistency within Council Tax legislation, the occupation of a dwelling for one or more periods of six weeks or less during the year will not affect its status as a long-term empty dwelling. In other words, a person cannot alter a dwelling's status as a long-term empty dwelling by taking up residence for a short period.

2.4 The council will notify council tax payers of any imposition/change of a long term empty property premium 6 months prior to it coming into effect.

2.5 In determining whether an Empty Property Premium is to be levied, the Council will consider the current exceptions in relation to Empty Property Premiums issued by Welsh Government (Annex 1), along with any local exceptions that the Council has resolved to allow.

3. 2nd Home Property Premium

3.1 The amount of premium to be levied on a dwelling that is classed as a 2nd home property will be determined by Full Council.

3.2 The council will notify council tax payers of any imposition/change of a long term empty property premium a minimum of 12 months prior to it coming into effect. No account is to be taken of any period before the 1st April 2024.

3.3 In determining whether a 2nd Home Premium is to be levied, the Council will consider the current exceptions in relation to 2nd Home Premium issued by Welsh Government (Annex 1), along with any local exceptions that the Council has resolved to allow.

4. Appeals

4.1 Any appeal against the imposition of a council tax premium must be made in writing, along with accompanying evidence of the reason for the appeal.

4.2 **Stage 1** – the initial appeal will initially be considered by Council Tax Premium Officer.

4.3 Stage 2 - If the initial appeal cannot be resolved at stage 1, the appeal will be referred to the Council's Premiums Appeal panel, consisting of the s151 Officer, Leader of the Council and Leader of the largest Opposition group.

4.4 Once the appeal has been considered by the Premiums Appeal panel, the appellant will be notified in writing of the outcome.

4.5 **Stage 3** - where the taxpayer is still aggrieved or the Council has not provided a decision within the required timescale (i.e 2 months), a further appeal can be made to the Valuation Tribunal of Wales in accordance with section 16 of the Local Government Finance Act 1992.

4.6 There may be circumstances where the implementation of a premium may cause exceptional hardship to a council tax payer. In such cases, the Council will consider applications for a reduction in liability under its section 13A – Discretionary Relief Policy.

This will require a financial assessment to be undertaken.

5. **Fraud**

5.1 The Council is responsible and committed to ensuring that premiums are charged correctly and to protecting the public funds.

5.2 Any council tax payer who falsely declares their circumstances, and/or provides false statements or evidence to support their case may have committed an offence under the Fraud Act 2006.

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Annex 1 – Exemptions to Council Tax Premiums

The 7 classes of dwellings excepted from premium as per Wales Government guidelines are:-

Empty Properties & 2nd Homes

Class 1 – dwellings being marketed for sale, or where an offer to buy the dwelling has been accepted (time limited for 1 year).

Class 2 – dwellings being marketed for let, or where an offer to rent has been accepted (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.

2nd Homes Only

Class 5 – occupied caravan pitches and boat moorings.

Class 6 – dwellings where by virtue of a planning condition, year round or permanent occupation is prohibited or has been specified for use as a holiday accommodation only or prevents occupancy as a person's sole or main residence.

Class 7 – job related dwellings.

In addition the Council has determined that the following local exceptions will be introduced:-

New Purchaser – excepted for 6 - 12 months from completion of sale to allow works to occupy.

Individual awaiting empty property grant / loan outcome – excepted for up to 12 months from grant decision.

Instances where there are complex legal issues (requiring confirmation by solicitor).

Where Planning Permission is awaited.

Composite Assessments –A composite hereditament is a dwelling which has both domestic and non-domestic parts, an exception will be awarded where there is no independent access to the dwelling element.