

Current exemptions from council tax - Class Description

- A** - Vacant dwellings where major repair works or structural alterations are required or under way or recently completed (up to twelve months).
- B** - Unoccupied dwellings owned by a charity (up to six months).
- C** - A vacant dwelling (i.e. empty and substantially unfurnished) (up to six months).
- D** - A dwelling left unoccupied by people who are in prison.
- E** - An unoccupied dwelling that was previously the sole or main residence of a person who has moved into a hospital or care home.
- F** - Dwellings left empty by deceased persons.
- G** - An unoccupied dwelling where the occupation is prohibited by law.
- H** - Unoccupied clergy dwellings.
- I** - An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and has moved to receive personal care.
- J** - An unoccupied dwelling which was previously the sole or main residence of a person who is the owner or tenant and who has moved in order to provide personal care to another person.
- K** - An unoccupied dwelling where the owner is a student who last lived in the dwelling as their main home.
- L** - An unoccupied dwelling which has been taken into possession by a mortgage lender.
- M** - A hall of residence provided predominantly for the accommodation of students.
- N** - A dwelling which is occupied only by students, the foreign spouses of students, or school and college leavers.
- O** - Armed forces' accommodation.
- P** - A dwelling where at least one person who would otherwise be liable has a relevant association with a Visiting Force.
- Q** - An unoccupied dwelling where the person who would otherwise be liable is a trustee in bankruptcy.
- R** - Empty caravan pitches and boat moorings.
- S** - A dwelling occupied only by a person, or persons, aged less than 18.

T - A dwelling which forms part of a single property which includes another dwelling and may not be let separately from that dwelling, without a breach of planning control.

U - A dwelling occupied only by a person, or persons, who is or are severely mentally impaired who would otherwise be liable to pay the council tax or only by one or more severely mentally impaired person.

V - A dwelling in which at least one person who would otherwise be liable is a diplomat.

W - A dwelling which forms part of a single property, including at least one or other dwelling, and which is the sole or main residence of a dependent relative of a person who is resident in the other dwelling.

List of consultation questions

We welcome your views on the proposals outlined in this consultation. In particular we would welcome responses to the following questions:

Proposals on second homes

Question 1 Do you agree with the Government's proposal to extend the range of discount available to billing authorities in respect of second homes to 0 to 50 per cent?

Question 2 How might authorities choosing not to offer any discount on second homes identify them in order to report second homes as necessary for formula grant purposes?

Proposals on Class A exemption

Question 3 Do you agree with the Government's proposal to abolish Class A exemption and replace it with a discount which billing authorities may set in the range 0 to 100 per cent?

Question 4 If Class A exemption is replaced by a discount, for what period should the new discount apply before such properties are treated as long term empties? Should the one-year time limit continue to apply, or should billing authorities have any discretion about it?

Question 5 If Class A exemption is replaced by a discount should billing authorities be empowered to give different levels of discount for different cases?

Proposals on Class C exemption

Question 6 Do you agree with the Government's proposal to abolish Class C exemption and replace it with a discount which billing authorities may set in the range 0 to 100 per cent?

Question 7 If Class C exemption is replaced by a discount, for what period should the new discount apply before such properties are treated as long term empties? Should the six month time limit continue to apply, or should billing authorities have any discretion about it?

Question 8 If Class C exemption is replaced by a discount should billing authorities be empowered to give different levels of discount for different cases?

Class L exemption

Question 9 Should Government seek to make mortgagees in possession of empty dwellings liable to council tax?

Long Term Empty Dwellings

Question 10 By enabling local authorities to levy an empty homes premium on council tax have a significant impact on the number of homes being left empty?

Question 11 In terms of a percentage of normal council tax, what should the maximum permitted premium be?

Question 12 How long should a dwelling have remained empty before the empty homes premium might be applied in respect of it?

Question 13 Should constraints be placed on the purposes to which the additional tax revenue generated from an empty homes premium may be devoted?

Question 14 What circumstances if any should be defined as being inappropriate for levying the empty homes premium, and why?

Question 15 What practical issues would have to be addressed if the premium was to be implemented (for example in the consistent identification of empty homes) and how should they be resolved?

The definition of 'relevant person'

Question 16 Do you agree that Section 66(2C)(a) should be amended along the lines suggested?

Payment by instalments

Question 17 Do you agree that the default pattern of council tax bill instalments should be payment by 12 monthly instalments (with other arrangements to be reached by agreement between taxpayer and billing authority)?

Information to be supplied with demand notices

Question 18 Do you agree that billing authorities should be able to discharge their duty to provide the information that must currently be supplied with demand notices by publishing it online (with the exception of information relating to penalty charges, and subject to the right of any resident to require hard copy)?

'Rent a Roof' solar PV installations on domestic properties

Question 19 Do you agree that domestic scale solar photovoltaic installed on dwellings should be treated as part of those properties?

Question 20 Do you agree that domestic scale solar photovoltaic should be defined as installations having a maximum generating capacity of 10 kW?

Annexes to dwellings

Question 21 In what circumstances if any do the rules requiring the separate banding of self contained units of accommodation within a hereditament give rise to injustice?

Question 22 Should the Government seek to make changes to these rules, and if so, what changes?