

Changes to Council Tax Exemptions/Discounts

From 1 April 2013 The Local Government Act 2012 has introduced greater flexibility for councils to determine discounts on Council Tax charges for empty and unoccupied properties. This Council has decided to implement certain changes and this information sheet explains how this will affect your liability for Council Tax and enable you to make provision for the increased charge. The Council Tax bill you will receive in March 2013, and payable from 1 April 2013, will reflect these changes.

Properties that are currently exempt under the following classes will be affected:

Class A exemption

Unoccupied and unfurnished properties which are uninhabitable and require or are undergoing structural repairs are currently exempt for up to six months after completion of works. Exemption is for a maximum of 12 months from the date the exemption first applied.

Class A changes from 1 April 2013

No discount will be given in the above circumstances. The Council Taxpayer will have to pay 100% of the Council Tax charge. All current exemptions under this class will cease on 31 March 2013.

Class C exemption

Unoccupied and unfurnished properties are currently exempt for up to six months. The exemption is applicable to the property and not individual accounts. After the six month exemption no further discount is given and the Council Taxpayer has to pay 100% of the Council Tax charge.

Class C changes from 1 April 2013

No Council Tax will be payable in the above circumstances for the first 28 days after the property becomes empty. No further discount will be given after this period. The Council Taxpayer will have to pay 100% of the Council Tax charge after the first 28 days.

Long term empty and unoccupied properties from 1 April 2013

A 50% Council Tax premium is to be charged on properties that have been empty for more than two years. The Council Taxpayer will have to pay 150% of the Council Tax charge.

Second home discount

Currently if a property is occupied as a second home, a 10% discount may be granted. The Council Taxpayer has to pay 90% of the Council Tax charge.

Changes to second home discount from 1 April 2013

It has been agreed that no discount will be given for second homes from the 1st April 2013..

For owners who are interested in letting properties, please contact the Council's Housing team on 01737 276790 who will be able to give advice and assistance on how this can be achieved.

E-mail: council.tax@reigate-banstead.gov.uk Tel: Council Tax section on 01737 276779