

NORTH DEVON COUNCIL

COUNCIL: 7 APRIL 2021

RECOMMENDATION OF THE STRATEGY AND RESOURCES COMMITTEE HELD ON 1 MARCH 2021

Minute 272: Council Tax Discounts

RECOMMENDED that Council makes the following determinations in relation to the classes of dwellings set out below for the financial year commencing 1 April 2021:

(a) Class A and Class B Unoccupied and furnished properties Set a 0% discount, therefore levying full council tax.

(b) Classes A and B do not include any dwelling

(i) Which consists of a pitch occupied by a caravan or a mooring occupied by a boat.
(ii) Where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling in England, Wales or Scotland which is job related. (iii) Which for a qualifying person is job related where that person is a qualifying person in relation to another dwelling in England, Wales or Scotland.

(c) Class C Unoccupied and substantially unfurnished properties
Set a discount of 100%, for up to three months.

(d) For the purpose of Class C, in considering whether a dwelling has been unoccupied for any period, any one period, not exceeding six weeks, during which it was occupied shall be disregarded.

(e) Properties which have been unoccupied and substantially unfurnished for over two years, levy the empty home premium of 200% of the normal liability.

(f) Properties which have been unoccupied and substantially unfurnished for over five years, levy the empty home premium of 300% of the normal liability.

(g) Properties which been unoccupied and substantially unfurnished for over ten years, levy the empty home premium of 400% of the normal liability.