



Westmorland  
& Furness  
Council

# **Policy for Determining Exceptions to Council Tax Premiums**

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### Change History

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# 1. Purpose

This policy document sets out the factors that Westmorland and Furness Council (the Council) will take into account when determining whether an exception to payment of the Council Tax Premium can be made. This policy applies from 1 April 2025.

The Council Tax Premium that applies to long term empty homes (homes unoccupied and substantially unfurnished for over one year) is:

- a 100% increase on the Council Tax set, making the total charge 200% on properties which have been unoccupied and unfurnished for a period of at least one year
- a 200% increase on the Council Tax set, making the total charge 300% on properties which have been unoccupied and unfurnished for a period of at least five years,
- a 300% increase on the Council Tax set, making the total charge 400% on properties which have been unoccupied and unfurnished for a period of at least ten years.

The Council Tax Premium for periodically used homes, those that are furnished but which are not in use as anyone's sole or main residence (commonly known as second homes), is

- a 100% additional charge from the date that they become classified as such, making a total charge of 200%.

The government has laid regulations stipulating some circumstances in which a Council Tax Premium should not apply for unoccupied homes, and these are as follows:

| Class of exception | Which occupied properties does this apply to? | Definition                                                                                                                                                    |
|--------------------|-----------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Class E            | <b>Both</b> long term empty and second homes  | Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation                            |
| Class F            | <b>Both</b> long term empty and second homes  | Annexes forming part of, or being treated as part of, the main dwelling                                                                                       |
| Class G            | <b>Both</b> long term empty and second homes  | Dwellings being actively marketed for sale (12 months limit)                                                                                                  |
| Class H            | <b>Both</b> long term empty and second homes  | Dwellings being actively marketed for let (12 months limit)                                                                                                   |
| Class I            | <b>Both</b> long term empty and second homes  | Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration) |

| Class of exception | Which occupied properties does this apply to? | Definition                                                                                                                                                                                                        |
|--------------------|-----------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Class J            | <b>Only</b> second homes                      | Job-related dwellings                                                                                                                                                                                             |
| Class K            | <b>Only</b> second homes                      | Occupied caravan pitches and boat moorings                                                                                                                                                                        |
| Class L            | <b>Only</b> second homes                      | Seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or there is a specific planning condition preventing occupancy for more than 28 days continuously |
| Class M            | <b>Only</b> long term empty homes             | Empty properties requiring or undergoing major repairs or structural alterations (12 months limit)                                                                                                                |

The government guidance on the application of the Second Homes Premium states that:

*‘Generally, a dwelling would be classed as a job-related dwelling where it is a dwelling provided by a person’s employer for the purposes of performing their work. The definition of a job-related dwelling for the purposes of this exception is set out in the [Schedule to the Council Tax \(Prescribed Classes of Dwellings\) \(England\) Regulations 2003](#). Examples include headteachers for boarding schools who are required to live in school accommodation, or certain care workers who need to live on site to carry out their role.’*

Full details of the mandatory exceptions are available at [www.westmorlandandfurness.gov.uk](http://www.westmorlandandfurness.gov.uk).

In addition to the mandatory exceptions, outlined above, Westmorland and Furness Council will also consider granting a local exception to the Council Tax Premium, considering each case on its own merits:

- to furnished properties that are occupied periodically by people as tenants who have relocated temporarily (for up to 12 months) to the Westmorland and Furness Council area under an employment contract, including for training purposes, and where permanent relocation is not reasonable.
- to unfurnished properties that are affected by legal or technical difficulties which are preventing the sale or letting of the property. The premium will usually be removed for a period of 12 months and reapplications will be considered should the circumstances continue beyond this period.
- to furnished properties that would otherwise be subject to the premium but where occupation as a main home is not feasible due to their particular use as emergency accommodation or domestic violence refuges,

- to furnished properties that are used by people receiving temporary respite care. Respite care is defined by the NHS as ‘taking a break from caring, while the person you care for is looked after by someone else’,
- In exceptional circumstances, to furnished properties after consideration of the particular circumstances preventing it being used as a permanent home and where it would be unreasonable to apply a premium.

Exceptions will be made for these three, further, categories for as long as the circumstances leading to the exceptions remain in place.

## **2. Claiming an Exception to the Council Tax Premium**

A claim must be made on an application form provided by the Council and must be signed by the owner of the vacant property or their representative. The claimant must include any relevant supporting evidence.

The Council may request any (reasonable) evidence in support of an application, but the applicant will be asked to provide the evidence within one month of such a request although this will be extended in appropriate circumstances.

For local exceptions, applicants will be required to provide full details in support of an application and the Council will consider the reasons given by the applicant as well as the number and proportion of second homes in the particular area in which the dwelling is located and the potential impact on local economies, the local community and on local services.

If the claimant is unable to, or does not provide the required evidence, the Council will still consider the application and will, in any event, take into account any other available evidence including that held at the time on Council Tax records. The Council reserves the right to verify any information or evidence provided by the applicant.

Payment of Council Tax including the premium may not be withheld whilst awaiting the outcome of an application or the review of a previous decision.

## **3. Period of Exception**

In deciding how long an exception will apply, the Council will comply with the Regulations issued by the Secretary of State in relation to any application and have regard to any related national guidance.

Unless otherwise specified, and subject to those circumstances continuing, the Council will decide the length of time for which an exception will be awarded on the basis of the evidence supplied and the facts known.

## 4. Changes of Circumstances

The Council may need to revise the decision to grant an exception to the Premium if it becomes aware that the circumstances of an applicant have materially changed. Individuals must immediately advise the Council of any change in circumstances affecting the decision.

## 5. Notification

The Council will inform the applicant in writing (this includes by email) of the outcome of their application within 28 days of receipt, or as soon as possible thereafter. Where the application is unsuccessful, the Council will set out the reasons why this decision was made and explain the right of review.

## 6. The right to seek review

A refusal to award a mandatory premium exception will be subject to the right of appeal to the Valuation Tribunal for England. Further details on the appeal process are available here [www.valuationtribunal.gov.uk/council-tax-appeals](http://www.valuationtribunal.gov.uk/council-tax-appeals).

However, as the local exceptions to the Premium in this policy are determined by the Council, any decisions regarding those are not subject to the statutory appeals mechanism. The Council will therefore operate its own procedures for dealing with appeals against a refusal to award a local exception to the Premium.

Any applicant (or their appointee or agent) who disagrees with any decision not to award an exception either mandatory or local, should, in the first instance, request a review, in writing, within one calendar month of the written decision being issued.

The Senior Manager, Revenues and Benefits, or the Principal Specialist (Welfare and Income Maximisation) will review all the evidence held and may ask for further clarification to be provided. A decision will be made within two months of the request for a review. The decision will be notified to the claimant in writing (this includes by email), setting out the reasons for the decision.