



RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2022/23

COUNCIL

19TH OCTOBER 2022

COUNCIL TAX DISCOUNTS – PRESCRIBED CLASS OF DWELLINGS

REPORT OF: THE DIRECTOR OF FINANCE AND DIGITAL SERVICES

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1.0 PURPOSE OF THE REPORT

1.1 This report satisfies the requirement for Council to annually review and reaffirm (or amend) the level of discount for prescribed classes of dwellings.

2.0 RECOMMENDATIONS

2.1 It is recommended that Council:

- i) Agrees the continuation of no Council Tax discount in respect of Class A, B and C properties.

3.0 REASON FOR RECOMMENDATION

3.1 To satisfy the requirement for Council to annually review and reaffirm (or amend) the level of discount for prescribed classes of dwellings.

4.0 BACKGROUND

COUNCIL TAX - PRESCRIBED CLASS OF DWELLING

4.1 In the case of a dwelling as defined in the Council Tax (Prescribed Class of Dwelling) (Wales) Regulations 1998, as amended, the Council has discretion to award up to 50% discount in respect of the two following prescribed classes of dwellings (usually described as second homes and holiday homes), i.e. Class A and Class B.

Class A

- (a) *which is not the sole or main residence of an individual;*
- (b) *which is furnished; and*
- (c) *the occupation of which is is prohibited by law for a continuous period of at least 28 days in the relevant year.*

Class B

- (a) *which is not the sole or main residence of an individual;*
- (b) *which is furnished; and*
- (c) *the occupation of which is not prohibited by law for a continuous period of at least 28 days in the relevant year.*

4.2 The Council has previously determined not to allow a discount in respect of Class A and Class B properties.

4.3 The Council also has discretion to grant up to 50% discount on unoccupied and substantially unfurnished chargeable dwellings beyond the statutory 6 month exemption period, i.e. Class C.

Class C

- (a) *Unoccupied and unfurnished beyond a six month exempt period.*

4.4 The Council has previously determined not to allow a discount on Class C properties.

5.0 EQUALITY AND DIVERSITY IMPLICATIONS / SOCIO-ECONOMIC DUTY

5.1 A full Equality Impact Assessment is not required at this time as there is no change proposed to the existing arrangements.

6.0 CONSULTATION

6.1 There are no consultation requirements as there is no change proposed to the existing arrangements.

7.0 FINANCIAL IMPLICATION(S)

7.1 The implications of the above arrangements, if agreed, will be taken into account as part of determining the Council Tax Base calculations for the financial year 2023/24.

8.0 LEGAL IMPLICATIONS OR LEGISLATION CONSIDERED

8.1 The relevant legislation is referenced at paragraph 4 of this report.

9.0 LINKS TO CORPORATE AND NATIONAL PRIORITIES AND THE WELL-BEING OF FUTURE GENERATIONS ACT

- 9.1 The recommendation for the continuation of no Council Tax discount in respect of Class A, B and C properties supports the Council's work in delivering its Empty Homes Strategy and in doing so contributes to the delivery of Corporate Plan priorities and well-being goals as set out in the Well-being of Future Generations Act.

10.0 CONCLUSION

- 10.1 This report recommends that Council reaffirm the current arrangements with regard to Council Tax discounts for Class A, B and C dwellings.

LOCAL GOVERNMENT ACT 1972

AS AMENDED BY

THE LOCAL GOVERNMENT (ACCESS TO INFORMATION) ACT 1985

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Item: **COUNCIL TAX DISCOUNTS – PRESCRIBED CLASS OF DWELLINGS**

Background Papers

None.

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