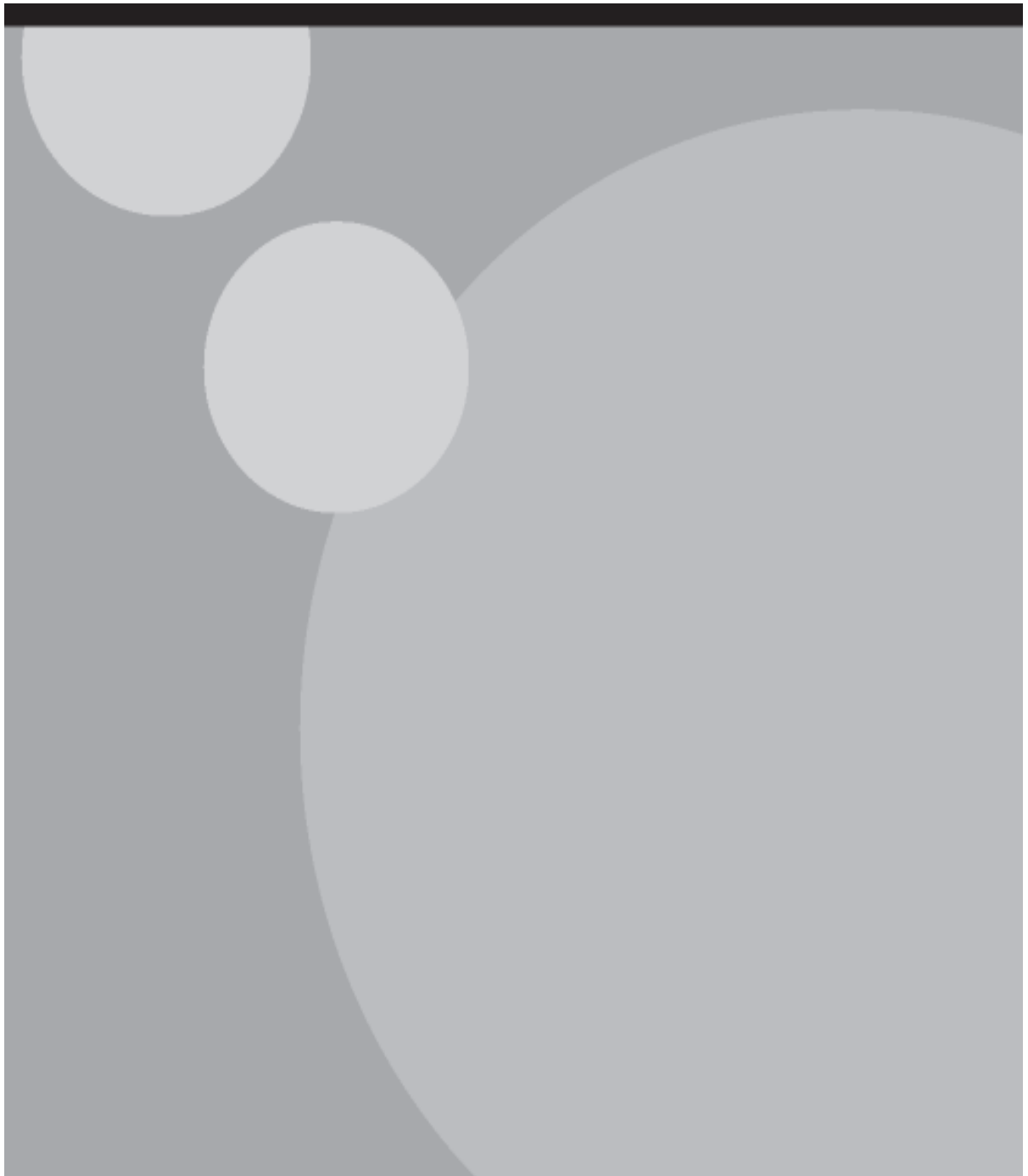




Technical Reform to Council Tax

Summary of Responses Report





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May 2012
Department for Communities and Local Government

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May 2012

ISBN: 978-1-4098- 3470-0

Contents

1. Introduction	1
2. Government's Policy Response	3
3. Summary of Responses.....	11
Proposals on second homes	11
Proposals on Class A exemption.....	12
Proposals on Class C exemption.....	13
Class L exemption.....	14
Long Term Empty Dwellings	14
The definition of "relevant person"	16
Payment by instalments	16
Information to be supplied with demand notices	16
"Rent a Roof" solar PV installations on domestic properties	17
Annexes to dwellings	18

1. Introduction

1. The Local Government Resource Review encompassed three potential areas of reform to local government finance:
 - the local retention of business rates
 - the replacement of council tax benefit by provision for local council tax support
 - technical reforms of councils tax.
2. The Government has consulted separately about each of these areas. The consultation on technical reforms was launched on 31 October 2011 and closed on 29 December 2011. Section 2 of this document sets out the conclusions the Government has reached having regard to the contributions it received to the consultation; and Section 3 is a summary of the 398 contributions received.
3. For some of the policy ideas discussed in *Technical Reforms of Council Tax*, the Government was clear about how it was minded to proceed: but it wished to gauge reaction to its proposals before finally committing to them. Giving new flexibilities about council tax on second homes and empty dwellings fell into this category, as did several initiatives to resolve technical issues within the system (for example, on some photovoltaic solar panels).
4. In other areas, however, the consultation sought input on the basis that the Government envisaged several plausible ways forward (including “do nothing”) and had no strong inclination between them.

2. Government's Policy Response

Second Homes

5. Government declared it was minded to extend the range of discount available to billing authorities to allow them to levy up to full council tax on second homes, thereby placing them on the same basis as normal homes for council tax purposes. The consultation asked whether respondents agreed; and also explored the problem issue of second homes identification if the lack of any discount removed the incentive for taxpayers to let billing authorities know the status of such dwellings. The proposal did not affect the current job-related dwelling concession for second homes.
6. The overall balance of responses was strongly in favour of the Government's proposal. Local authorities were overwhelmingly supportive. Some members of the public argued that it is wrong to charge second home owners full tax when they are unlikely to make as much use of local services as full-time residents. Some respondents argued that a statutory duty should be placed on owners to declare that a dwelling is a second home; others, while recognising that second home owners paying full council tax would have no incentive to volunteer further information, had no solution to offer (and some felt that the issue may become unimportant when the new system allowing business rates retention is implemented).
7. The Government's response to the consultation is to confirm its intention to amend secondary legislation to allow billing authorities to levy up to full council tax on second homes. It intends to make this change in time for authorities to make an effective determination for the year 2013-14.
8. The Government does not intend to impose a new duty on the taxpayer to declare that a dwelling is a second home. Of course, authorities that continue to offer a discount on second homes will be entitled (as now) to seek information supporting a claim for discount; and taxpayers will continue to be obliged to inform authorities if they later cease to qualify for a discount that has been given.

Empty dwellings undergoing major repair

9. While acknowledging that it is reasonable that council tax payers should get some relief in respect of vacant dwellings that are, for a time, uninhabitable for one good reason or another, the Government observed that there is currently no scope for billing authorities to use discretion about what is reasonable in terms of foregoing council tax in respect of such properties. In pursuit of the broader goals of localism, Government declared that it is minded to abolish "Class A exemption", but replace it with a discount which billing authorities have discretion to set at 100%, or any lower percentage which seems reasonable to them having regard to local circumstances.
10. Consultation responses to this proposition predictably reflected the interests of the respondents. Members of the public, landlords and others likely to see an increase in their tax liabilities strongly opposed the measure; local authorities, on the other hand, overwhelmingly supported it.

11. The consultation explored two subsidiary issues which must be resolved if the fundamental proposition is adopted: that is, the period of time for which this type of discount should be available, and the extent to which billing authorities should be able to give different levels of discount for different cases. The vast majority of responses addressing these questions came from local authorities, or bodies representing them. A recurring theme was that the scope for authorities to exercise discretion about the details of their discount schemes should be maximised.
12. The Government's response to the consultation is to confirm its intention to abolish Class A exemption, and instead to empower billing authorities to give a discount which they may set at 100%, or any lower percentage which seems reasonable to them having regard to local circumstances, in respect of dwellings which currently fall within Class A exemption. An enabling measure has been included as Clause 9 of the Local Government Finance Bill, and if enacted will amend section 11A of the Local Government Finance Act 1992. This is needed so that the Secretary of State may define a class of dwelling in respect of which an authority may determine a discount in the range 0% to 100%.
13. Authorities will have discretion (akin to that they already have under section 11A) to make determinations in relation to all dwellings of that class in their areas, or in relation to such description of dwellings of that class as they may specify in the determination. The Government is not however persuaded that the maximum period for which the discount should be available should be a matter for local discretion; and intends that it should be one year. A dwelling undergoing major repair or structural alteration or other such activity will therefore attract whatever discount the billing authority has determined, for as long as it remains in that state, or for one year (whichever is the lesser time). After this time, an authority can set a discount of between 0% and 50%.
14. For the avoidance of doubt, the Government confirms that the discretion authorities currently have to determine discounts under section 13A of the 1992 Act (which will be re-enacted in the Local Government Finance Bill) will not be inhibited by this new measure.

Vacant dwellings

15. Dwellings which become empty and unfurnished are currently exempt from council tax for up to six months. This is Class C exemption. In parallel with the abolition of Class A exemption, the Government declared that it is minded to -
 - abolish Class C exemption, replacing it with a discount which billing authorities have discretion to set at 100%, or any lower percentage which seems reasonable to them having regard to local circumstances.
 - make provision to ensure that any extra revenue generated if billing authorities set a discount of less than 100% is retained and does not affect the distribution of central Government grant.
16. The Government's view was that there is no compelling reason why the first six months should be treated so generously. The consultation therefore sought views on whether a change towards giving billing authorities discretion to have

regard to local circumstances is reasonable, and if so, what degrees of discretion should be provided to billing authorities.

17. As for dwellings undergoing major repairs etc, consultation responses to this proposition reflected the interests of the respondents. Those likely to see an increase in their tax liabilities strongly opposed the measure; whereas local authorities and their representative bodies overwhelmingly supported it.
18. The main argument against the measure came from landlords, who felt that it was unfair that they should instantly become liable for council tax when a tenancy ended; and that it would inhibit the rental market. The Government notes this, but is satisfied that it is a matter which it is in the interests of local authorities to take into account (not least because they are responsible for housing in their areas); and that the powers available to authorities will enable them to do so.
19. The Government response to the consultation is to confirm its intention to abolish Class C exemption, and instead to empower billing authorities to give a discount which they may set at 100%, or any lower percentage which seems reasonable to them having regard to local circumstances, in respect of dwellings which currently fall within Class C.
20. Clause 9 of the Local Government Finance Bill will enable the new arrangements for dwellings becoming vacant to be put in place via regulations, as described above.

Liability of Mortgagees in Possession

21. Mortgagees – usually banks or building societies – do not currently become liable for council tax when they take possession of a dwelling under the mortgage; and the owner is exempt under Class L of the The Council Tax (Exempt Dwellings) Order 1992 (as amended). The consultation sought views on whether such mortgagees should be made liable where there is no resident in the dwelling.
22. Numerically, a large majority of those responding on this issue were mildly in favour of it, although many recognised that there would be collection and other practical problems. The minority opposing the measure included the two bodies representing the lenders – the Building Societies Association, and the Council of Mortgage lenders. They raised a number of principled objections: for example that lenders can only take possession of a property as a last resort; that it is not fair or reasonable to make mortgagees liable in this way, but not other creditors; that costs would inevitably be passed to the customer base one way or another; that the rules under which these institutions operate require them to dispose of properties as soon as possible, and a liability to council tax will not speed it up etc.
23. They also raised practical issues about the billing and payment of tax in these circumstances, For example

- how the local authority will be made aware that the lender is now liable for council tax; and in particular whether the lender themselves will be required to notify the local authority or vice versa;
 - at which point in the process the lender actually would become liable;
 - the position where a mortgagor abandons the dwelling and walks away voluntarily from a financial liability;
 - how the billing arrangements could be managed without creating burdensome and expensive arrangements for the institutions and authorities, for the sake of a relatively small increase in council tax revenue.
24. This is clearly a complex issue. On balance, the Government's response to the consultation is to continue to develop the proposals as set out in the consultation. Along with a commitment that the measure will not be commenced without detailed discussion with the mortgage lenders sector about these issues, leading to satisfactory and workable administrative arrangements.
25. The fundamental measure seeking to make mortgagees in possession liable for council tax is Clause 11 of the Local Government Finance Bill. Liability will only arise in respect of empty dwellings, and the provisions relating to discounts for such properties will apply to them, as will the discretion of billing authorities under section 13A to apply additional discounts where they think it appropriate.

Empty Homes Premium

26. Government sought views on whether the billing authorities should be given the option to levy an "empty homes premium" on the council tax payable in respect of dwellings that have been left empty for a long time (two years or more, for example).
27. The consultation sought to explore whether enabling local authorities to levy an empty homes premium on council tax would have a significant impact on the number of homes being left empty; what the maximum permitted premium should be; how long a dwelling should have remained empty before the empty homes premium might be applied in respect of it; whether constraints should be placed on the purposes to which the additional tax revenue generated from an empty homes premium may be devoted; what circumstances if any should be defined as being inappropriate for levying the empty homes premium; and the practical issues that would have to be addressed if the premium were to be implemented.
28. Responses on this issue came very largely from local authorities. The balance of their views tended strongly towards supporting the proposal. A large majority felt that it would help bring long term empty properties back into use. Relatively few gave an opinion about the maximum premium, but those that did suggested 100% or even 200%. The overwhelming majority flatly opposed constraining the use of revenues generated by such a premium. The majority of respondents felt that two years was the right period of vacancy before a dwelling should give rise to a liability to a premium. The responses on the question about exceptions were not very helpful, either suggesting that billing authorities should have

discretion, or displaying some confusion about the idea by saying that dwellings that are exempt from council tax should be excepted (Government did not contemplate levying tax on exempt dwellings).

29. The Government's response to the consultation is to seek the necessary primary legislation to implement the empty homes premium, and this has been included as Clause 10 of the Local Government Finance Bill. The premium will not become payable until a dwelling has been empty and unfurnished for at least two years, and the maximum premium which an authority will be able to adopt will be 50%.

Consequential issues for empty homes

30. The proposals confirmed in this Government Response, taken with provisions already in place, mean that the council tax regime for empty dwellings falls into three distinct phases.
 - (a) First phase: a period during which a dwelling will attract the discount of between 0% and 100% determined by the billing authority (as a result of the measures outlined in this document). If the dwelling remains empty and substantially unfurnished, this period will last for 6 months (12 months if the dwelling is undergoing major repairs etc).
 - (b) Second phase: a period during which the discount attracted will be between 0% and 50%. The rules for this phase are unchanged, and result from section 11A as currently enacted. The second phase will last indefinitely unless the billing authority has made a determination implementing the empty homes premium.
 - (c) Third phase: an indefinite period starting when the dwelling has been empty for two years. In this phase, the liability will be up to 150% of the council tax which would be payable if the dwelling were occupied, and the single person discount did not apply.
31. A question which will have to be carefully addressed is: when is an owner to be entitled to a fresh start? The Government is inclined to follow the precedent of the Council Tax (Exempt Dwellings) Order 1992, which provides that, for the purpose of determining the last occupation day, any period of less than 6 weeks within which the dwelling concerned was occupied shall be disregarded. This policy is reflected, so far as Phase 3 is concerned, in the Local Government Finance Bill, clause 10 of which seeks to insert a new section 11B into the 1992 Act; and subsection 11B(9) would then provide that "*in determining for the purposes of this section whether a dwelling has been unoccupied for any period, no account is to be taken of any one or more periods of not more than 6 weeks, or such longer period as the Secretary of State may by regulations specify, during which it was occupied*". It would clearly make sense for this rule to be applied consistently to Phases 1 and 2 as well, and the Government intends to look at the options for ensuring this consistency when it reviews the Prescribed Classes of Dwelling regulations as part of putting the new arrangements in place.

Other Technical Changes

The definition of “relevant person”

32. The Government proposed a specific amendment of section 66(2C)(a) of the Local Government Finance Act 1988 to close a loophole left by a drafting error, and invited comment in its consultation. Out of 206 responses received on this question, 205 agreed with the Government’s proposal.
33. The Government’s response to the consultation is therefore to go ahead with the amendment. Although this could have been accomplished in secondary legislation, it has proved more convenient to include the required measure in the Local Government Finance Bill (Clause 6).

Payment by instalments

34. The Government indicated that it was minded to amend the statutory instalment scheme to allow the taxpayer the choice of paying their council tax by either 10 or 12 instalments, and asked whether respondents agreed 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).
35. The responses from local authorities and their representative bodies strongly opposed the idea, and there were few supportive comments from other contributors. The case put against the change was most cogently set out by the Institute of Revenues Rating and Valuation. In summary:
- the change will affect council’s cash flow, as there will be a related loss of interest on income received in the collection fund during the year.
 - Taxpayers particularly like the ‘two free months’ (as they deem it in February and March) which gives them an opportunity to pay off debts at the end of the financial year (which may have been accrued in the run up to Christmas) without the worry of having to pay the Council Tax.
 - There would also be various issues around the payment of monies to precepting authorities; with greater uncertainty about the accuracy of declaring surpluses / deficits on the collection fund to precepting authorities at the end of December.
36. The Government has carefully considered the views of respondents and is of the view that while, following consultation, the default should remain at ten months it does believe that the case for a legal right to pay council tax in 12 instalments is compelling. This approach would allow council tax payers greater flexibility to manage their finances, and may be particularly helpful to those on fixed incomes such as pensioners. The loss to councils’ cash flow needs to be balanced with the interest of taxpayers, and the beneficial effects to taxpayers’ cash flow from more flexible payments. The Government’s response to the consultation is therefore to take forward its proposal to grant council tax payers a legal right to pay by 12 instalment, and to ensure that they are informed of that right. Balanced against this, the default position will remain at ten months.

Information to be supplied with demand notices

37. Government proposed 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. There was very strong agreement with this proposal, and Government's response to the consultation is therefore to take it forward. An appropriate measure has been included in the Local Government Finance Bill as Clause 12.

"Rent a Roof" solar photovoltaic installations on domestic properties

38. Government proposed to amend legislation so that domestic scale solar photovoltaic installations on domestic properties under the paramount control of a third party provider will be treated as part of those properties, and therefore not be liable to non-domestic rates. This would prevent an administrative nonsense in which such installations would have to be identified and separately assessed for business rates. Respondents overwhelmingly supported this. Consequently, the Government's response to the consultation is to adopt the policy it proposed.
39. Similarly, the proposal to adopt a capacity limit of 10 kW as the definition of a "domestic" installation was strongly endorsed, although a few respondents felt it to be somewhat high. The Government is content to adopt this as the upper limit.

Annexes to dwellings

40. Parts of a hereditament that have been constructed or adapted for separate occupation must be separately banded for council tax. This rule is the basis for the banding of many flatlets, but it takes no account of the facts of occupation. The Government sought to explore in its consultation whether the outcome might be unfair in some circumstances – for example, where part of a house has been physically adapted as a "granny annexe", and been separately banded for council tax purposes as a consequence, but is no longer occupied as a separate unit of accommodation.
41. Nearly half the respondents did not recognize that there is a problem, and a clear majority were against changing the rules. However a substantial minority felt that the example given by the consultation paper did represent a problem.
42. This is a complex area of law and practice. The Government is to undertake a broader review of how annexes for family homes can be supported. As well as reviewing existing council tax practices, we will also consider the potential benefits to housing supply and supporting extended families by encouraging the provision of family annexes.

3. Summary of Responses

Respondents

43. A full list of the respondents to this consultation is given in the Annex. A few of them chose to contact their MP, on the basis that they had heard about the proposals, but not seen the consultation paper. Where the MP concerned passed such comments on to the Secretary of State, the constituent's comments have been treated as a consultation response.
44. There were 398 responses to the consultation. The analysis presented in this section categorised them as follows:

	<u>Number of respondents</u>
Mortgage Lenders and associated organisations	5
Property related businesses	5
Organisations representing the property industry	7
Charities	5
Local Authorities	205
Organisations representing local authorities	13
Town and parish councils	12
MPs and MEPs	5
Political Parties	1
Public, including individual landlords	137
Other	3

The following paragraphs summarise the responses received to each consultation question.

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%?

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	0	3	3
Charities	0	2	2
Local Authorities	8	190	198
Organisations representing local authorities	1	10	11
Property industry organisations	1	2	3
Public, including individual landlords	51	25	76
Town and Parish Councils	0	11	11
MPs and MEP	0	2	2
Total	61	246	307

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?

Of the 92 contributors offering substantive comments on this question (77 of which were local authorities), 43 suggested that a legal onus should be placed on taxpayers

to declare that a dwelling is a second home; and 17 suggested the question would become irrelevant in the context of the incoming system of retained business rates. Others suggested that the problem could be handled by the use of other data held by local authorities, or by inspection.

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%?

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	0	2	2
Charities	0	3	3
Local Authorities	21	171	192
Organisations representing local authorities	0	12	12
Party	0	0	0
Property industry organisations	3	2	5
Public, including individual landlords	44	10	54
Town and Parish Councils	0	7	7
MPs and MEP	0	1	1
Other	0	1	1
Total	68	210	278

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?

	months	3	6	9	12	24	Discretion	Total
Mortgage Lenders and associated organisations		0	0	0	0	1	0	1
Property related businesses		0	1	0	0	0	1	2
Charities		0	0	0	2	0	0	2
Local Authorities		1	18	1	59	1	99	179
Organisations representing local authorities		0	1	0	3	0	6	10
Property industry organisations		0	0	0	3	0	0	3
Public, including individual landlords		0	1	0	3	0	1	5
Town and Parish Councils		0	0	0	2	0	1	3
MPs and MEP		0	0	0	1	0	0	1
Other		0	0	0	0	0	0	0
Total		1	21	1	73	2	108	206

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?

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	1	1	2
Charities	0	2	2
Local Authorities	63	110	173

Organisations representing local authorities	1	10	11
Property industry organisations	1	3	4
Public, including individual landlords	2	3	5
Town and Parish Councils	0	5	5
MPs and MEP	0	1	1
Total	68	136	204

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%?

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	3	2	5
Charities	0	3	3
Local Authorities	25	169	194
Organisations representing local authorities	0	12	12
Property industry organisations	4	2	6
Public, including individual landlords	59	11	70
Town and Parish Councils	1	6	7
MPs and MEP	0	1	1
Total	92	207	299

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?

	months			No Discretion	Discretion	Total
	3	6	12			
Mortgage Lenders and associated organisations	1	0	0	0	0	1
Property related businesses	0	2	0	0	1	3
Charities	0	1	0	0	0	1
Local Authorities	16	42	1	2	92	153
Organisations representing local authorities	0	2	0	0	8	10
Property industry organisations	1	2	0	0	0	3
Public, including individual landlords	0	5	0	0	2	7
Town and Parish Councils	0	1	0	0	0	1
MPs and MEP	1	0	0	0	0	1
Total	19	55	1	2	103	180

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?

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	1	1	2
Charities	1	1	2
Local Authorities	77	116	193

Organisations representing local authorities	3	8	11
Property industry organisations	2	3	5
Public, including individual landlords	5	4	9
Town and Parish Councils	2	3	5
MPs and MEP	0	1	1
Total	91	138	229

Class L exemption

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

	No	Yes	Total
Mortgage Lenders and associated organisations	5	0	5
Property related businesses	1	1	2
Charities	0	1	1
Local Authorities	18	175	193
Organisations representing local authorities	0	12	12
Property industry organisations	2	3	5
Public, including individual landlords	1	7	8
Town and Parish Councils	0	5	5
MPs and MEP	0	1	1
Other	0	1	1
Total	27	206	233

Long Term Empty Dwellings

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

	No	Yes		Total	
Property related businesses	0	1	1	0	2
Charities	0	0	2	0	2
Local Authorities	2	40	123	0	165
Organisations representing local authorities	0	2	8	0	10
Party	0	0	0	0	0
Property industry organisations	0	2	1	0	3
Public, including individual landlords	0	7	4	0	11
Town and Parish Councils	0	1	9	0	10
MPs and MEP	0	0	1	0	1
Other	0	0	1	0	1
Total	2	53	150	0	205

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

%	10	20	25	50	75	100	150	200	Discretion	Total
Property related businesses	0	0	0	0	0	0	0	1	0	1
Local Authorities	1	1	2	7	1	36	1	17	3	69
Organisations representing local	0	0	0	1	0	1	0	0	0	2

authorities										
Property industry organisations	0	0	0	1	0	1	0	1	0	3
Public, including individual landlords	0	0	0	0	1	0	0	0	0	1
Town and Parish Councils	0	0	0	2	0	1	0	0	0	3
MPs and MEP	0	0	0	0	0	0	0	0	0	0
Total	1	1	2	11	2	39	1	19	3	79

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

	months	3	6	12	18	24	36	Discretion	Total
Property related businesses		0	0	1	0	0	0	0	1
Local Authorities		1	7	15	2	40	1	9	75
Organisations representing local authorities		0	0	0	0	2	0	0	2
Property industry organisations		0	1	0	0	2	0	0	3
Public, including individual landlords		0	1	0	0	0	0	0	1
Town and Parish Councils		0	0	0	0	3	0	0	3
Total		1	9	16	2	47	1	9	85

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

	Housing	No	Total
Mortgage Lenders and associated organisations	1	0	1
Property related businesses	0	2	2
Charities	1	0	1
Local Authorities	6	176	182
Organisations representing local authorities	3	6	9
Property industry organisations	4	0	4
Public, including individual landlords	1	2	3
Town and Parish Councils	1	3	4
MPs and MEP	0	1	1
Other	1	0	1
Total	18	190	208

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

Subject to Parliamentary approval, the Local Government Finance Bill will enable the Secretary of State to prescribe one or more classes of dwelling for which an empty homes premium cannot be applied. The Government will consult on this issue as needed.

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

The Government will consider what guidance, if any, will be necessary.

The definition of “relevant person”

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

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	0	2	2
Local Authorities	0	180	180
Organisations representing local authorities	0	10	10
Property industry organisations	1	2	3
Public, including individual landlords	0	4	4
Town and Parish Councils	0	4	4
MPs and MEP	0	1	1
Total	1	204	205

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)?

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	2	0	2
Local Authorities	171	24	195
Organisations representing local authorities	9	3	12
Property industry organisations	1	2	3
Public, including individual landlords	2	6	8
Town and Parish Councils	1	8	9
MPs and MEP	1	0	1
Total	187	44	231

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)?

	No	Yes	Total
Mortgage Lenders and associated organisations	0	1	1
Property related businesses	0	2	2
Local Authorities	2	188	190
Organisations representing local authorities	0	11	11
Property industry organisations	0	3	3
Public, including individual landlords	1	3	4
Town and Parish Councils	1	8	9
MPs and MEP	0	1	1

Total	4	217	221
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“Rent a Roof” solar PV installations on domestic properties

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

	No	Yes	Total
Mortgage Lenders and associated organisations	0	3	3
Property related businesses	0	2	2
Charities	0	1	1
Local Authorities	1	180	181
Organisations representing local authorities	0	10	10
Property industry organisations	0	4	4
Public, including individual landlords	0	4	4
Town and Parish Councils	0	5	5
MPs and MEP	0	1	1
Total	1	210	211

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

	1	2	Yes		Total
Mortgage Lenders and associated organisations	0	0	1	0	1
Property related businesses	0	1	1	0	2
Charities	0	0	1	0	1
Local Authorities	2	11	153	0	166
Organisations representing local authorities	0	1	8	0	9
Property industry organisations	0	0	3	0	3
Public, including individual landlords	0	0	4	0	4
Town and Parish Councils	1	0	4	0	5
MPs and MEP	0	0	1	0	1
Total	3	13	176	0	192

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?

<i>Code</i>	0	1	2	3	4	5	6	7	Total
Property related businesses	1	0	0	0	0	0	0	0	1
Local Authorities	83	58	6	3	5	1	6	4	166
Organisations representing local authorities	3	3	0	0	1	0	1	1	9
Party	1	0	0	0	0	0	0	0	1
Property industry organisations	2	0	0	0	0	0	1	0	3
Public, including individual landlords	3	2	0	1	0	0	1	0	7
Town and Parish Councils	1	1	0	0	0	0	2	0	4
MPs and MEP	0	1	0	0	0	0	0	0	1
Total	94	65	6	4	6	1	11	5	192

0 - Does not give rise to injustice; 1 - annex no longer used separately; 2 – annex left empty due to death of occupier
 3 - Occupation by family relative 4 - Annex becomes unoccupied 5 - When an unoccupied annex is not covered by Exemption Class T; 6 - Unclear / issue misunderstood; 7 - Planning issues

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

	No	Yes		Total
Property related businesses	2	0	0	2
Local Authorities	88	51	0	139
Organisations representing local authorities	4	5	0	9
Property industry organisations	1	0	0	1
Public, including individual landlords	3	9	0	12
Town and Parish Councils	2	1	0	3
MPs and MEP	0	1	0	1
Total	100	67	0	167