

Summary of the Council Tax Technical changes from 1st April 2013.

From April 2013 billing authorities have greater discretion over the reliefs from council tax available in respect of second homes and some empty properties.

CLASS A Empty Uninhabitable/Major works. This is currently a 100% Exemption available for up to 12 months in respect of a vacant property which requires, is undergoing, or has recently undergone major repair work to render it habitable, or structural alteration. From 1 April 2013 the 100% exemption will be replaced with a 50% discount

CLASS C – Empty, Unoccupied and Unfurnished 100% is currently given for 6 months after a dwelling becomes vacant. From 1 April 2013 the 100% exemption will be replaced with the following discounts:

- 50% discount for 0-6 months
- 25% discount 6-24 months
- Full charge plus 25% premium (125% charge) from 24 months*

*Following the sale of a property when the new owner would usually be charged a 25% premium and if the property is actively being marketed for sale, in line with average prices in the local area, the premium of 25% would not be charged for a maximum period of 6 months from the date the property is marketed for sale.

SECOND HOMES – these are homes that are empty but that remain furnished where the home owner has their main home elsewhere. There is currently a 50% discount. From 1 April 2013 there will be no discount so there will be a full Council Tax charge for anyone with a second home in Chorley.

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