

**Summary of the Council Tax Technical changes from 1<sup>st</sup> 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 mths
- 25% discount 6-24 mths
- Full charge plus 25% premium (125% charge) from 24 months

**CLASS L** – Exemption where a property has been re-possessed. This is currently given a 100% Exemption and this has been removed from 1 April 2013. If a property is repossessed but remains empty and unfurnished, the owner will be granted a class C discount.

**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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