

ISLE OF ANGLESEY COUNTY COUNCIL	
REPORT TO:	EXECUTIVE COMMITTEE
DATE:	24 FEBRUARY 2026
SUBJECT:	COUNCIL TAX DISCRETIONARY RELIEF POLICY -INTRODUCE A 100% DISCOUNT FOR HOUSEHOLDS WITH A TERMINALLY ILL OCCUPANT
PORTFOLIO HOLDER(S):	CLLR ROBIN WILLIAMS – DEPUTY LEADER & PORTFOLIO HOLDER – FINANCE & CORPORATE BUSINESS AND CUSTOMER EXPERIENCE
HEAD OF SERVICE / DIRECTOR:	MARC JONES – DIRECTOR OF FUNCTION (RESOURCES) / SECTION 151 OFFICER
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Local Members:	n/a
A – Recommendation/s and reason/s	
<p>Recommendations</p> <p>The Executive to recommend to the Council the following:-</p> <ol style="list-style-type: none"> 1. Approve the amendment to the Council Tax Discretionary Relief Policy, to introduce a 100% discount for households with a terminally ill occupant, in accordance with Section 13A of the Local Government Finance Act 1992. 2. Implement the policy from 1 April 2026, ensuring application processes and supporting documentation (including SR1 certification) are in place. 3. Delegate authority to the Revenues & Benefits Service Manager to administer the scheme and make any minor operational adjustments required. 4. Monitor and review the impact of the policy after 12 months and report findings to the Executive Committee. 	
B – What other options did you consider and why did you reject them and/or opt for this option?	
n/a	
C – Why is this a decision for the Executive?	
<p>The current policy was agreed by the Executive in February 2022 and voted on by the full Council in March 2022. Therefore, amendments to the current policy must be agreed by the Executive and voted on by full Council.</p>	
CH – Is this decision consistent with policy approved by the full Council?	
Not applicable	
D – Is this decision within the budget approved by the Council?	
<p>The change will result in a reduction in the income raised through Council Tax but, at this stage it is not possible to quantify the cost because it is dependent on the number of applications received, the band of the property to which the exemption would apply, whether the applicant is in receipt of any other exemption or discount or qualifies for help through the Council Tax Reduction Scheme.</p>	

DD – Assessing the potential impact (if relevant):		
1	How does this decision impact on our long term needs as an Island?	The amendments to the policy may increase the number of applications under the discretionary relief policy. However, it demonstrates a commitment to supporting vulnerable residents. This aligns with our long term goal of creating a compassionate, inclusive community and strengthens trust in local services.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	This could potentially prevent costs. By reducing financial stress for terminally ill residents and their families, the policy may reduce reliance on crisis support services and prevent escalation into debt recovery processes, which are costly for the Authority.
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom	No, however, an increasing number of local authorities in England are already providing 100% discount to individuals with a long term illness. Marie Curie has been campaigning for this change to ensure no one faces poverty at end of life.
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	No.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	Positive impact: The policy supports individuals with serious health conditions (disability) and their families, reducing financial inequality and promoting fairness. No adverse impact identified.
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	Significant positive impact: Terminal illness often leads to reduced income and increased costs. Offering a 100% discount alleviates financial hardship for households already vulnerable to socio-economic disadvantage.
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	All application forms, guidance and communication will be available in Welsh and English. The policy will uphold the principle of treating Welsh no less favourably, ensuring residents can engage in their preferred language.
E - Who did you consult?		What did they say?
1	Chief Executive / Leadership Team (LT) (mandatory)	
2	Finance / Section 151 (mandatory)	Bethan H Owen, Accountancy Services Manager, deputising on behalf of Marc Jones, Director of Function (Resources) / Section 151 Officer
3	Legal / Monitoring Officer (mandatory)	The Monitoring Officer is a member of the LT.

4	Human Resources (HR)	Not applicable
5	Property	Not applicable
6	Information Communication Technology (ICT)	Not applicable
7	Scrutiny	
8	Local Members	
9	Any external bodies / other/s	
F - Appendices:		
FF - Background papers (please contact the author of the Report for any further information):		

1. Purpose

- 1.1** The purpose of this report is to seek approval for an amendment to the Council Tax Discretionary Relief Policy, under Section 13A of the Local Government Finance Act 1992. The proposed change introduces a 100% Council Tax discount for households where a terminally ill individual resides as their sole or main residence. This measure aims to provide compassionate financial support to residents during end-of-life care, reduce hardship and align the Council with best practice adopted by other progressive authorities.

2. Background

- 2.1** Currently, the Council Tax Discretionary Relief Policy offers limited relief for exceptional circumstances, primarily through hardship provisions. Residents diagnosed with a terminal illness often experience significant financial and emotional challenges, including reduced income and increased care costs. These factors can lead to arrears and enforcement action, adding further distress during an already difficult time.
- 2.2** Under Section 13A of the Local Government Finance Act 1992, local authorities have the discretion to reduce or remit Council Tax liability for individuals or classes of taxpayers. Several councils across England have introduced similar schemes, offering up to 100% Council Tax discount for terminally ill residents. This approach is widely regarded as best practice and supported by national advocacy groups such as Marie Curie, which highlight the importance of reducing financial stress during end-of-life care.
- 2.3** The proposed policy change will apply to households where a terminally ill individual occupies the property as their sole or main residence. Eligibility will be confirmed through an SR1 medical certificate, and the discount will remain in place until two months after the date of death, unless this exceeds 12 months.

3. Financial Impact

- 3.1** 'In Wales, an estimated 36,054 people died in 2023 and, of those, approximately 32,449 individuals - equivalent to around 90% - were considered in need of palliative or end-of-life care in that year. That gives a clear picture: each year, around 32,000 people in Wales reach the end of life and require specialized care and support'. (Key facts and statistics - Updated 10 July 2025 - Marie Curie).
- 3.2** 32,449 people represent approximately 1.04% of the population of Wales (based on an estimated population of 3,107,500). Applying the same proportion to Anglesey's population of around 70,000 suggests that, roughly, 728 individuals on the Island are likely to be at the end of life annually.
- 3.3** It is challenging to quantify the financial implications of granting a 100% Council Tax discount to individuals at the end of life. This is because circumstances vary significantly: some individuals may already be receiving existing discounts or exemptions, and many will be entitled to Council Tax Reduction Scheme (CTRS) support. These overlapping factors make it difficult to calculate an accurate overall cost impact without detailed case-level analysis.
- 3.4** The financial impact of this policy will depend on the number of eligible applications. The cost may be absorbed within the existing discretionary budget allocation, and the policy could help reduce future costs associated with debt recovery and enforcement for vulnerable households. A monitoring framework will be implemented to track uptake and financial implications, with a formal review scheduled after 12 months.

4. Proposed Policy Changes.

- 4.1** The proposed changes to the Council Tax policy aim to provide additional support for residents diagnosed as terminally ill. These changes are detailed in Appendix A, within the highlighted section, illustrating how eligibility criteria and discount application would be implemented.

COUNCIL TAX DISCRETIONARY RELIEF POLICY

Background

Section 13A, subsections (1) (c); (6) and (7), of the Local Government Finance Act (LGFA) 1992 (as inserted by Section 10 of the Local Government Act 2012) gives power to a billing authority to reduce the amount of tax payable as follows:-

- (1)(c) In any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit;
- (6) The power under subsection (1) (c) includes power to reduce an amount to nil; and
- (7) The power under subsection (1) (c) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.

This means that the Isle of Anglesey County Council can apply a discretionary relief in respect of any amount of council tax liability, even if the Council has already awarded a reduction under its Council Tax Reduction Scheme by virtue of Section 13A (1) (b).

This policy sets out how the Isle of Anglesey County Council will consider and apply relief under Section 13A (1) (c).

Purpose of the policy

- a) Section 1 of the policy detailing classes of cases which may be entitled to a reduction in accordance with Section 13A (1) (c);
- b) Section 2 of the policy outlining the conditions that should be satisfied in order for the Council to consider relief under Section 13A (1) (c) for all other cases not covered in Section 1.

The policy is intended ultimately to enable the Council to provide relief in respect of Council Tax costs.

The Council already provides a Council Tax Reduction Scheme in accordance with Section 13A (1) (b) of the LGFA 1992. The Council's Council Tax Reduction Scheme can be downloaded at:-

<https://www.anglesey.gov.uk/en/Residents/Council-tax/Reductions-and-exemptions/Council-Tax-Reduction-Scheme.aspx>

This discretionary relief policy is separate and independent of the Council's Council Tax Reduction Scheme.

Section 1

A. Section 13A (1) (c) discretionary relief for class of persons

1. Eligible person(s) - care leavers – (THIS RELIEF APPLIES FOR PERIODS PRIOR TO 1 APRIL 2019 ONLY)

The Council may reduce to nil the council tax liability of care leavers who satisfy all of the following criteria:-

- ☐ The person is a former relevant care leaver and is a category 3 young person as defined by the Social Services and Well-being (Wales) Act 2014;
- ☐ The person is someone for whom the Isle of Anglesey County Council has acted previously as a corporate parent;
- ☐ The person has left care and is aged between 18 and 24 or under. The person resides in the Isle of Anglesey County Council area and is liable to pay council tax to the Isle of Anglesey County Council.

Where the care leaver is liable for more than one dwelling the discretionary relief will be awarded in respect of only one property – that being the person's sole or main residence.

Where the care leaver is the sole resident at a dwelling and is over 18 years of age, the council tax liability on the dwelling will be reduced to nil.

Where the care leaver resides with another person at the property but, by virtue of Section 6 (2) of the LGFA 1992 "hierarchy of liability", the care leaver is solely responsible for payment of the council tax (and joint and several liability does not apply), a 25% reduction will apply to the council tax liability on the dwelling.

Where the care leaver is jointly and severally liable with another care leaver, as husband or wife or as a partner, for a dwelling (and they are the only occupants 18 years of age or over), the council tax liability on the dwelling will be reduced to nil.

Where the care leaver is jointly and severally liable with a husband or wife or partner who is not a care leaver (and they are the only occupants 18 years of age or over), a 25% reduction will apply to the council tax liability on the dwelling.

Where a care leaver has a joint tenancy with another tenant (who is not a care leaver) and they are the only occupants 18 years of age or over, a 25% reduction will apply to the council tax liability on the dwelling.

Where a care leaver has a joint tenancy with another tenant (who is a care leaver) and they are the only occupants 18 years of age or over, the council tax liability on the dwelling will be reduced to nil.

Requesting relief

Requests for a reduction will normally be made by the Council's Children's Service. In which case, requests will:-

- ☐ Be submitted by email to the council tax team;
- ☐ Confirm that the care leaver has been informed of the intention to submit the request on their behalf and that information will be shared with the council tax team for this purpose and the care leaver has not objected to this;
- ☐ Confirm that the care leaver satisfies the requirements of entitlement;
- ☐ Confirm the care leaver's name, address and date of birth.

Eligible care leavers may submit requests in writing directly to the council tax team. Requests should include supporting evidence from the Council's Children's Service that the care leaver satisfies the requirements. Alternatively, requests should confirm the applicant's consent for the council tax team to obtain information directly from the Children's Service.

When making the decision the following will be assessed:-

- ☐ Whether the care leaver has applied for any national reliefs, exemptions or discounts they would be entitled to. These must be assessed before Care Leaver discretionary relief is awarded;
- ☐ Whether the care leaver applied for any Council Tax Reduction they would be entitled to. This should be assessed before Care Leaver relief is awarded;
- ☐ The date of the day before the care leaver's 25th birthday determines the last day of the period of award;
- ☐ Whether the Council's Children's Service or other public body or professional organisation have confirmed that the care leaver was in the care (being 'looked after');
- ☐ Which Council is the council tax billing authority to whom the care leaver is liable to make council tax payments?

The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. "Decision making and appeals"** later on in this policy.

2. Eligible person(s) – foster carers

The Council will apply a 50% discount to designated foster carers' council tax liability. This discount is included in the fostering package for local authority foster carers and applies **only** to foster carers on the Council's register. The discount will be applied under the following circumstances:-

- ☐ The names and addresses of the foster carers are on the Council's register;
- ☐ The Council's Children and Families Services have confirmed that this is the case ;
- ☐ The Council's Children and Families Services will also advise of any amendments to the Register, providing the name and address and the effective date of the change;
- ☐ The discount will apply from 1 April 2019 onwards until it is amended or revoked;
- ☐ The 50% discount will apply **after** statutory exemptions/discounts have been applied and where relevant, the calculation of a Council Tax Reduction;
- ☐ Any balance owed will then be reduced by 50% under this class of eligible persons. If no balance is owed due to statutory exemptions/discounts or calculation of the Council Tax Reduction no foster carers discount can apply;
- ☐ The discount will apply to one property only for which the foster carer(s) is liable to pay the Council Tax to the Isle of Anglesey County Council i.e. the property address shown on the Council's register of foster carers and that property is also the sole or main residence of the foster carer(s).

Annually, in February, Council's Children and Families Services will submit a confirmation of the name and addresses currently on the Council's foster carers register and the Revenue Section will compare this to Council Tax records. Any discrepancies will then be resolved between both services.

The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. "Decision making and appeals"** later on in this policy.

3. Eligible person(s) - terminally ill individuals

Isle of Anglesey County Council has determined that it will provide a **100% discount on Council Tax** to households where a resident is terminally ill and living within the county. This support aims to ease financial pressures for terminally ill residents and their families, allowing them to focus on care without the stress of Council Tax obligations. The policy reflects the Council's commitment to fairness, compassion and supporting vulnerable residents.

Qualifying Criteria

- A terminally ill individual is defined as a person diagnosed by a registered medical practitioner with an illness or condition that:-
 - Cannot be cured; and
 - Is likely to lead to death.
- The discount applies from the date an **SR1 form** is issued, but not before the official start date of the scheme (**1 April 2026**), and continues until **two months after the date of death** or 12 months (whichever occurs first). The discretionary discount will apply for up to 12 months.

Discount Scheme

- The scheme starts **1 April 2026**; applications can be made from this date onwards.
- The discount applies to:-
 - Properties within the **Isle of Anglesey County Council area**.
 - Properties where the terminally ill resident occupies as their **sole and main residence**, or occupied prior to receiving care in a hospital / care setting.
- The discount will be **100% of Council Tax liability** after other national reliefs, exemptions or discounts (e.g., Single Person Discount) have been applied.
- If liability changes (e.g. another discount is awarded), the terminally ill discount will be adjusted so it does not exceed the total liability.
- The discount remains in force until:-
 - Two months after the death of the terminally ill resident; or
 - 12 months (whichever occurs first).
- The taxpayer must inform the Council of any change in circumstances.
- A revised Council Tax bill will be issued showing the discount. If refused, the applicant will be notified with reasons.

Making an Application

- Applications must be made **via e-mail** to revenue@ynysmon.llyw.cymru or through the **Council's Citizen's Portal** on the website.
- Evidence required:-
 - Both front and back of the **SR1 form**.
 - This can be provided by the applicant / caregiver or, in exceptional circumstances, with consent, the Council can request a copy from the medical practitioner / GP.
- A declaration confirming the terminally ill resident occupies the property as their **sole and main residence** is required.
- The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. "Decision making and appeals"** later on in this policy.

B. Section 13a (1) (c) discretionary relief for class of dwelling

1. Eligible dwelling(s) – unoccupied long term dwellings that are undergoing major repair or structural work to render them habitable

The Council may not charge the Council Tax premium (as determined for the relevant period by the Council) for designated dwellings who meet the following criteria:-

1. If a property is undergoing major repairs or structural work to render it habitable, the dwelling is to be treated as an Exempt Class A dwelling under The Council Tax (Exempt Dwelling) Order 1992 SI 558 as amended by The Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2000 SI 1025 (W.61), from the agreed date.
2. At the end of the 12 month period, when the Class A exemption comes to an end, the taxpayer may be granted a further exemption from paying the empty property premium for a further period of up to 12 months, provided that:-
 - a. The major repair work / structural work is on-going and progressing;
 - b. The property is still considered to be subject to major repair work / undergoing structural work to render it habitable. (If the work on the property has been completed but the property still remains empty, the premium would then be applicable from the date of the completion of the work, provided that no other exemption is applicable.)

Please see Appendix A for examples of how such exemption may be applied.

3. If a first time buyer* with a local connection** purchases an unoccupied long-term dwelling, with the intention of renovating the property to make it their sole or main residence once all work is completed, they may request to be granted exemption from paying the Council Tax on the property for the first 12 months from the date of purchase (as per Class A) and a further exemption from the empty property premium for up to a further 24 months provided that the work is ongoing, progressing and has not been completed. (Conditions apply for the Class A exemption to be awarded)

Definitions

- **Applicants must be absolute first time buyers***

(Absolute first time buyer(s) are people who have never owned a property in the past, either on their own or as a couple.)

- **Applicants must have a local connection****

Local connection means that the applicant, or at least one of the applicants has:-

- Lived or worked in Anglesey for a continuous period of five years or more immediately before submitting the application or
- Lived on Anglesey for a continuous period of five years or more at some time in the past.

Requesting relief

The owner of the designated dwelling may submit a request in writing directly to the council tax team. Requests should include supporting evidence of major repairs/ structural repair work that is being undertaken to render the dwelling habitable. The council tax team will carry out an inspection of the property to verify the current state of the property and the work being undertaken confirming whether it is structural in nature or not.

The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. “Decision making and appeals”** later on in this policy.

Section 2

C. Section 13a (1) (c) discretionary relief for persons or class of dwelling other than those designated in Section 1 of this policy

1. Discretionary relief scheme

Section 13A (1) (c) allows the Council the discretion to provide assistance to council taxpayers where either the existing legislation does not provide a discount, exemption or reduction or in such circumstances where the Council feels that the level of discount, exemption or reduction is insufficient given the circumstances. When deciding on whether to grant a discretionary award, the Council will consider each application on its merits (apart from persons or dwelling meeting the criteria set out in Section 1 of this policy). Principles of reasonableness will apply in all cases with the Authority deciding each case on relevant merits.

Any decision made will be without reference to any budgetary considerations notwithstanding the fact that any awards must be balanced against the needs of local taxpayers who will, ultimately, pay for a reduction in Council Tax income. Likewise the period of any reduced liability will be considered in conjunction with the circumstances of the Council Taxpayer or dwelling. For the purposes of administration, the Council proposes that the discretionary power to grant any reduction in liability for Council Tax shall be considered within the following categories:-

a) Exceptional financial hardship

In accordance with Section 13A (1) (b) of the LGFA 1992, this Council has a Council Tax Reduction Scheme which provides support, through a reduction, to those who need assistance to meet their Council Tax costs. The scheme is designed to take account of the financial and specific circumstances of individuals through the use of applicable amounts, premiums and income disregards.

All taxpayers can apply but, initially, the Council will normally expect a taxpayer to ascertain if eligibility for a Council Tax Reduction will apply.

As part of the process of applying for a discretionary reduction in Council Tax, all applicants must be willing to undertake **all** of the following:-

- ☐ Make a separate application for assistance;
- ☐ Provide full details of their income and expenditure (a form will be provided for the purpose);
- ☐ The taxpayer is able to satisfy the Council that they are not able to meet their full council tax liability or part of their liability;
- ☐ Identify potential changes in payment methods and arrangements to assist the applicant;
- ☐ The taxpayer to assist the Council to minimise his/her liability by ensuring that all discounts, exemptions and reductions are properly been applied and granted; and
- ☐ The taxpayer has no access to assets that could be realised and used to pay the Council Tax.

The taxpayer should read the Council's Privacy Policy prior to making an application for discretionary relief due to exceptional financial hardship.

The following factors will be considered when assessing the application under this policy:-

- ☐ Current household composition and specific circumstances including disability or caring responsibilities;
- ☐ Current financial circumstances;
- ☐ Determine what action(s) the applicant has taken to alleviate the situation;
- ☐ Consider alternative means of support that may be available to the applicant by:-
 - i. Re-profiling council tax debts or other debts;
 - ii. Applying for a Discretionary Housing Payment to meet rent costs (if applicable);
 - iii. Maximising other benefits (by referring to welfare advice);
 - iv. Determining whether, in the opinion of the decision maker, the spending priorities of the applicant should be re-arranged, having regard that Council Tax is a priority debt.

The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. "Decision making and appeals"** later on in this policy.

b) Crisis – flood, fire etc.

The Council will consider requests for assistance from council taxpayers who, through no fault of their own, have experienced a crisis or event that has made their dwelling uninhabitable e.g. due to fire or flooding, where they remain liable to pay council tax and for which they have no recourse for compensation nor have recourse to any statutory exemptions or discounts.

All such requests must be made in writing detailing the **exact** circumstances of any reduction in the liability required and specifying when the situation is expected to be resolved.

The Council will consider applications on a case by case basis in consultation with other services or organisations as appropriate. Any reduction will be applied where they remain liable to pay council tax and for which they have no recourse for compensation not to any statutory exemptions or discounts or where the crisis or event is not covered by any insurance policy. The Council will not consider requests from taxpayers where devolved government guidance or policy provides for a reduction in liability in specific circumstances, for example flood relief schemes.

c) Other circumstances

The Council will consider requests from Council Taxpayers for a reduction in their liability based on other circumstances not specifically mentioned within this policy. However, the Council must be of the opinion that the circumstances relating to the application warrant further reduction in their liability for Council Tax having regard to the effect on other Council Taxpayers.

No reduction in liability will be granted where a statutory exemption or discount could be granted. No reduction in liability will be granted where it would conflict with any resolution, core priority or objective of the Council.

CH. Changes in circumstances

The Council may revise any discretionary reduction in liability granted under Section 1 and Section 2 where the applicant's circumstances have changed.

The taxpayer agrees that he/she must inform the Council immediately either by telephone, email or in writing about any changes in their circumstances which might affect the claim under this policy. Failure to do so may result in the withdrawal of the reduction granted for the year and the requirement to repay any outstanding amount to the Council. All changes in circumstances should be notified within 21 days.

D. Duties of the applicant and the applicant's household

A person claiming any discretionary reduction in liability must:-

- Provide the Council with such information as it may require to make a decision;
- Tell the Council of any changes in circumstances that may be relevant to their ongoing claim; and
- Provide the Council with such other information as it may require in connection with their claim
- Continue to make payments as per statutory obligation until a final decision has been made with regards to assistance under the discretionary relief policy.

DD. The award and duration of the reduction in liability

Both the amount and the duration of the award will be determined at the discretion of the Council and will be done so on the basis of the evidence supplied and the circumstances of the claim.

E. Payment

In line with legislation, any award shall be granted as a reduction in the liability of the Council Taxpayer and shown on their bill, thereby reducing the amount of Council Tax payable.

F. Reductions in Council Tax liability granted in error or incorrectly

Where a reduction in liability has been granted incorrectly or in error, either due to a failure to provide the correct information to the Council or inaccurate information being provided or some other circumstances, the amount will be recovered from the Council Taxpayer's account in the normal way.

FF. Notification of a reduction in liability

The Council will notify the outcome of each application in writing. The notification will include the reason for the decision and advise the applicant of their appeal rights.

G. Responsibility for decision making and appeals

Any relief granted in accordance Section 1 of this policy will be approved by an officer of Team Leader grade or above within Council Tax.

Taxpayers can request that the Council reviews a decision in respect of a discretionary relief. Requests for reconsideration should be made in writing within 21 days of notification of the original decision and should detail the reasons for the request.

Upon receipt of a request for reconsideration, decisions made with regard to Section 1 of the policy will be reviewed by a more senior officer within Council Tax/Resources. For decisions made with regard to Section 2 of the policy, dependant on who made the decision, this can be reviewed by the Head of Function (Resources)/Section 151 Officer or by any one of the Assistant Chief Executives. The Council will notify the taxpayer of its decision within 21 days of the request for reconsideration.

The Valuation Tribunal does not have jurisdiction to investigate a Council's decision in respect of Section 13A discretionary relief decisions under Section 2 of the policy in respect of individual cases. In such instances, the Valuation Tribunal's opinion is that the council taxpayer should make an application before the High Court for a judicial review.

Where the council taxpayer is aggrieved by the Council's refusal to abide by its own resolution to award a reduction regarding specific classes, further appeal may be made to a Valuation Tribunal.

Section 3

NG. Policy Review

This policy will be reviewed on a regular basis and updated as appropriate to ensure it remains fit for purpose. However, a review may take place sooner should there be any significant changes in legislation.

Review Date - January 2026

Appendix A

B. Section 13a (1) (c) discretionary relief for class of dwelling

1. Eligible dwelling(s) – unoccupied long-term dwellings that are undergoing structural work to render them habitable

Example 1

A property is purchased by a new owner who then decides to undertake major work – Class A is granted for the first 12 months and then the exemption from the premium is granted for up to a further 12 months, provided that the work is ongoing and progressing.

Example 2

A property is subject to a Class A exemption and is then sold to a new owner before the period of the Class A exemption ends. The new owner will benefit from the Class A exemption to the end of the 12 month period and then will receive an exemption from the premium for a further 12 months, provided that the work is ongoing and progressing. The end of the exemption from the premium would expire 2 years after the date of granting the original Class A exemption, and not 2 years from the date of purchase.

Example 3

A property is subject to a Class A exemption but this has subsequently expired. Work is not ongoing on the property and, as a result, the property is subject to the empty property premium. The property is then sold and the new owner applies for a Class A exemption. The exemption is refused on the grounds that the property has not been occupied for a period of 42 days since the original Class A has expired, but an exemption from the empty property premium is granted for a period of up to 12 months from the date of purchase, provided that the work is ongoing, progressing and has not been completed.

Example 4

A property is subject to a Class A exemption but this has subsequently expired. Work is ongoing at the property and an exemption from the empty property premium has been granted. The property is sold prior to the end of the exemption from the empty property premium. The new owner is granted the continuation of the exemption from the empty property premium to the end of the 12 months from when it was granted to the previous owner, provided that the work is ongoing, progressing and has not been completed. This may reduce the time that the new owner has to complete the work before the exemption ends, but the exemption is property based and not taxpayer based and has still allowed a period of 2 years for the work to be completed, even if that is for 2 different owners.