



RHONDDA CYNON TAF COUNTY BOROUGH COUNCIL

MUNICIPAL YEAR 2018-2019

COUNCIL

24th OCTOBER 2018

COUNCIL TAX DISCOUNTS – PRESCRIBED CLASS OF DWELLINGS

REPORT OF THE GROUP DIRECTOR, CORPORATE & FRONTLINE 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 BACKGROUND

COUNCIL TAX - PRESCRIBED CLASS OF DWELLING

3.1 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 prohibited by law for a continuous period of at least 28 days in 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.*

- 3.2 The Council has determined not to allow a discount in respect of Class A and Class B properties.
- 3.3 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.

- 3.4 The Council has determined not to allow a discount on Class C properties.

4.0 FINANCIAL IMPLICATIONS

- 4.1 The implications of the above arrangements will be taken into account as part of determining the Council Tax Base calculations for the financial year 2019/20.

5.0 EQUALITY AND DIVERSITY IMPLICATIONS

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

6.0 CONCLUSION

- 6.1 This report recommends that Council reaffirm the current arrangements with regard to Council Tax discounts.