

## **APPEALS PANEL 2**

**FRIDAY 20 NOVEMBER 2020 AT 2.00PM**

**PRESENT:** Councillors McNulty (Chair), Allison and Mrs Bowman.

**ALSO**

**PRESENT:** Complainant

**OFFICERS:** Revenues and Benefits Manager  
Empty Homes Officer  
Assistant Solicitor

### **AP2.17/20 APOLOGIES FOR ABSENCE**

No apologies for absence was submitted.

### **AP2.18/20 DECLARATIONS OF INTEREST**

There were no declarations of interest in respect of the complaint.

### **AP2.19/20 PUBLIC AND PRESS**

RESOLVED - That in accordance with Section 100A(4) of the Local Government Act 1972, the Public and Press were excluded from the meeting during consideration of the following item of business on the grounds that it involved the likely disclosure of exempt information, as defined in Paragraph Number 3 of Part 1 of Schedule 12A of the 1972 Local Government Act.

### **AP2.20/20 APPEAL AGAINST COUNCIL TAX PREMIUM CHARGE**

The Chair introduced the Panel and the Officers present in the meeting, he invited the Complainant to summarise her complaint.

The Complainant set out in some detail the reason for the complaint which related to the levy of a Council Tax Premium on a property she owned but which had not been occupied.

In addition to the regular Council Tax Charge, a premium of 200% had been applied to the empty property. The Complainant explained that the property had required significant works to be brought into a habitable condition. Furthermore, in recent years she had experienced a series of difficult personal circumstances; providing care and end of life care to a close family member; no electricity supply to the property as a result of a third party dispute and, the flooding of a family member's dwelling, which had prevented her progressing the works to her own property.

Arrangements had been made for works to be carried out at the empty property in the spring of 2020, however, the restrictions imposed by government to address the Covid 19 pandemic had meant that those works were not able to take place. Therefore, the Complainant considered the levy of the Premium Charge in 2020 to be unreasonable.

The Complainant stated that as a result of paying the Premium Charge she had suffered financial hardship and had accumulated debt as she had made payments to the Council on her credit card, whilst the arrears on the account of the empty property continued to build up. The Complainant considered that the Council had not made any allowances for her circumstances, despite the law allowing exemptions from the premium in cases of hardship. She noted that it had been reported in the local press that a businessman who owned property in the city had

been granted an exemption from paying business rates, which indicated the Council had discretion to allow exemptions.

In January 2020 the Council's Empty Homes Officer had visited the empty property and had discussed with the Complainant an Empty Homes Grant Fund which provided monies for homes which had been empty for more the 5 years to have works carried out to bring them back into use. A grant was not offered and instead the complainant received a Council Tax demand which was to be paid in twenty days.

The Complainant further noted that some correspondence relating to the Council Tax liability for the empty property had been addressed to her partner rather than herself.

In terms of the Complaints process, the Complainant noted that the Revenues and Benefits Manager had written the report which had recommended the Council Tax Premium Charge to the Council's Executive in January 2020. He had also written the report contained in the agenda document pack for this meeting. The Complainant questioned the impartiality of the Officer in respect of the complaint.

The Chair advised that reports to the Executive were written by Council Officers, but that decision were taken by Elected Members, as such there was no vested interest on the part of Officers.

In response to questions from the Panel, the Complainant confirmed:

- The property had not been habitable during the time it had not had an electricity supply;
- The property currently remained uninhabitable as it required works in relation to heating, lighting and insulation;
- The last contact with the Empty Homes Officer had been in March 2020;
- She had hoped that works to the property would be complete (thus allowing her to become resident there in December), however, due to the second national lockdown, it was now hoped that works would be complete by April 2021.

The Chair thanked the Complainant for her submission and summed up the main points from the complaint as follows: the Council Tax Premium was unwarranted and should be changed, the extraordinary circumstances of the Complainant in recent years along with the impact of the Covid 19 pandemic had impacted her ability to bring the property into a habitable condition.

The Complainant agreed the summary and stated that as an outcome of the meeting she requested that the Council Tax levied at her property for the year 2020/21 be reduced 100% (from 400%).

The Chair thanked the Complainant for her input and advised that she would be informed by letter within 20 working days of the Panel's decision.

The Complainant left the meeting at 2:34pm.

Consideration was given by the Panel as to which Officers they wished to speak to in order to clarify any issues relating to the complaint.

*The Panel adjourned from 2:40 pm to 2:45pm.*

The Revenues and Benefits Manager was invited to attend the meeting. The Chair outlined the complaint and invited the Officer to respond.

In response to questions from the Panel, the Officer confirmed:

- If the property was occupied the Premium Charge was not applicable;
- He was aware of the Complainant's circumstances, but the law did not afford Officers any discretion in the levy of fee applied;
- Section 13A(1)(c) of the Local Government Finance Act 1992 regulation did enable a reduction of the charge should representations be made. In order for that to be enacted, the Complainant would need to agree the Premium Charge in principle and make representations requesting a reduction. The Complainant had not agreed with the Premium Charge;
- He had corresponded with the Complainant regarding a reasonable payment plan for the charge, which had been implemented
- He acknowledged there had been a delay in response to the Complainant of 12 weeks, this had been due to the impact of the Covid 19 pandemic necessitating new methods of working and the increased workload as a result of new work distributing grants.

The Revenues and Benefits Manager outlined the process for notifying residents about the charge and the impact the Covid 19 pandemic restrictions on recovery action.

The Revenues and Benefits Manager left the meeting at 3:05pm.

The Empty Homes Officer was invited to attend the meeting. The Chair outlined the complaint and invited the Officer to respond.

In response to questions from the Panel, the Officer confirmed:

- That the grant scheme he had discussed with the Complainant in January 2020 was now closed, as it had been a time limited scheme;
- Under the scheme grants of £3,000 were available to bring empty properties back into use, it was unlikely that sum would have been sufficient to cover the costs of the works required. Another criterion of the scheme required works to be completed within six months of the receipt of the grant. Given the amount of works required, that was not realistic in the Complainant's case;
- The Complainant's property had not been habitable at the time of his visit;
- The Complainant had been aware that an application for a grant was necessary, but none had been submitted;
- The grants were not able to be used retrospectively e.g. could not be used to fund works already carried out;
- It was anticipated a similar grant scheme may come into operation in December 2020.

The Empty Homes Officer left the meeting at 3:20pm.

The Panel then considered all the evidence presented to them prior to and during the hearing and:

RESOLVED – 1) That the complaint not be upheld on the grounds that the Panel were satisfied that the charge was correctly applied in accordance with the current legislative provisions that have been adopted by the Council.

2) That the Revenues and Benefits Manager contact the Complainant to discuss the making of representations under Section 13A(1)(c) of the Local Government Finance Act 1992 regulation.

(The meeting closed at 3:29pm)