

CARLISLE CITY COUNCIL

Report to:-

The Mayor and Members of the City Council

7

Date of Meeting:-

5 March 2013

Agenda Item No:-

Public

Operational

Delegated Yes

Accompanying Comments and Statements

Required

Included

Title:-

COUNCIL TAX 2013/14

Report of:-

Director of Resources

Report reference:-

RD81/12

Summary & Recommendation:-

This report sets out the calculations to be made by the City Council in setting:

- a) The change in the City Council budget requirement from £13.457m to £13.453m as outlined in paragraph 1.4 due to final confirmation of Parish Precepts.
- b) The level of basic Council Tax in 2013/14 in respect of City Council Services at £206.39 and the amount to be levied in non parished areas at £193.43
- c) The level of Basic (City) Council Tax which will be charged in different parts of the City Council's area to reflect Special Items (Parish Precepts) – **Appendix A**
- d) The Basic amount of (City) Council Tax applicable to each category of dwelling in each part of the City Council's area – **Appendix B**
- e) The total amount of Council Tax to be levied in 2013/14, inclusive of Cumbria County Council and Cumbria Police Authority Precept, applicable to each category of dwelling in each part of the City Council's area – **Appendix C**
- f) Details how the Council Tax surplus was calculated **Appendix D**
- g) To approve the formal Council Tax Resolution – **Appendix E**
- h) In accordance with The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 as set out at **Appendix F**, Council are requested to confirm that :
 - i. The reduced discount in respect of Prescribed Class D (unoccupied and substantially unfurnished properties which require or are undergoing structural alteration or major repair works) to be set at 75%.

Note: in compliance with section 100d of the Local Government (Access to Information) Act 1985 the report has been prepared in part from the following papers: None

- ii. The reduced discount in respect of Prescribed Class C (unoccupied and substantially unfurnished properties) to be set at 50% for a period up to 6 months then 25% for a period up to 2 years then zero % thereafter. All periods commence from the date on which the property became unoccupied and substantially unfurnished.
- iii. The reduced discount in respect of Prescribed Classes A & B (unoccupied and furnished properties with and without a planning restriction of at least 28 days) to remain at 10%.
- iv. The higher amount for certain empty dwellings that have been unoccupied and substantially unfurnished for a continuous period of at least 2 years (long term empty premium) to be set at zero.

Contact Officer: Steven Tickner

Ext: 7280

CITY OF CARLISLE

To: The Mayor and Members of the City Council
5 March 2013

RD81/12

COUNCIL TAX 2013/14

1. INTRODUCTION

- 1.1 Tonight's meeting marks the third and final stage in the financial and budgetary process introduced by the Local Government Finance Act 1992 and culminates in the setting of the Council Tax levels to be applied throughout Carlisle for 2013/14.
- 1.2 Stage 1 required the City Council to calculate its Tax Base – this was delegated to the Director of Resources at the meeting of the City Council of 13 January 2004 and calculated as at 5 January 2013.
- 1.3 Stage 2 required the City Council to calculate its Budget Requirement for 2013/14 and this was undertaken at its meeting on 5 February 2013.
- 1.4 The Budget Requirement agreed by Council on 5 February included an estimate of Parish Precepts as one precept was still outstanding. This has now been received and has resulted in the total amount of Parish Precepts requested being lower than estimated. This has the effect of lowering the Budget requirement from £13.457m to £13.453m. Any published Budget Resolutions will now incorporate the revised figures.
- 1.5 The Localism Act 2011 has made significant changes to the Local Government Finance Act 1992, and now requires the billing authority (Carlisle City Council) to calculate a council tax requirement for the year, not its budget requirement as previously.
- 1.6 The Parish Council Precepts for 2013/14 are detailed in **Appendix A** and total £399,350. The total amount payable to Parishes will be £453,234, the difference of £53,884 being made up of Council Tax support grant. Therefore, there is a decrease in the average Band D Council Tax for Parish Councils due to the grant more than making up the loss in tax base due to the implementation of the new Council Tax support scheme.
- 1.7 Cumbria County Council is similarly required to calculate its Council Tax Requirement and this was determined at its meeting on 14 February 2013. The

precept was set at £35,783,550. This results in a Band D Council Tax of £1,161.50 (no increase from 2012/13).

- 1.8 Cumbria Police Authority is similarly required to calculate Council Tax requirement separately from the County Council and this was determined at its meeting on 22 February 2013. The precept was set at £6,305,176. This results in a Band D Council Tax of £204.66 (an increase of 1.93%).
- 1.9 Finally, the City Council as “Billing Authority” is required under Section 30, to set an overall amount of Council Tax, by reference to the aggregate of its own Tax and that set by the Cumbria County Council and Cumbria Police Authority.
- 1.10 It should be noted that the City Council has held its share of Council Tax at the same level as 2010/11, 2011/12 and 2012/13 (i.e. no increase for 2013/14). The County Council have also held its share at 2012/13 levels and the Police Authority have raised their Council Tax rates for 2013/14 by 1.93%.

2. RELEVANT CALCULATIONS

- 2.1 The legislation is framed in a way, which requires that the relevant calculations are made by the City Council.
- 2.2 Where the information required to support the calculations is complex or lengthy, it is contained in the appendices attached to this report.
- 2.3 The remainder of this report is in the form of a commentary on the relevant calculations, concluding with a recommendation as to the terms in which the City Council should make the appropriate resolution.

3. COUNCIL TAX BASE

The Council Tax Base is a measure of the City Council’s taxable resources and is expressed in terms of the equivalent number of 2 person Band D properties. This was calculated by the City Council to be 30,808.05 for the whole of the area. The amount calculated for each parish is set out in **Appendix B**.

4. COUNCIL TAX REQUIREMENT

The City Council’s Council Tax Requirement 2013/14 has been determined as £5,959,201.

5. GRANT INCOME

- 5.1 The City Council is required to calculate the aggregate of its estimated income specified grants for 2013/14. These have been notified as:-

| | £ |
|-------------------------|------------------|
| Retained Business Rates | 2,913,559 |
| Revenue Support Grant | 4,145,171 |
| Total | 7,058,730 |
| | |

5.2 Under Council Tax transactions relating to any surplus or deficit arising from the previous year's Council Tax are to be aggregated and incorporated in the amount of Council Tax set by the billing authority. This is to be achieved by increasing the amount of grant income by the amount of any anticipated surplus on the Collection Fund at 31 March 2013. If a deficiency is anticipated, or the transactions to be accounted for in 2013/14 gave rise to a reduction in liability, then the aggregate of grant income is to be reduced.

5.2.1 **Appendix D** summarises the anticipated position on the collection of Council Tax. In accordance with the authority delegated to the Director of Community Engagement by the Council, the overall surplus on Council Tax for 2012/13 has been determined at £271,149. The County Council's share of this surplus has been certified as £200,791, the Police Authority's Share certified as £34,711, leaving a balance of £35,647 for the City Council.

5.3 On this basis, total estimated grant income should be calculated as £7,094,377.

6. CITY COUNCIL BASIC COUNCIL TAX

6.1 Basic Council Tax is the average tax for the whole area in respect of the City Council's Council Tax Requirement after first deducting estimated grant income. Its relevance is as a basis for comparison since it will not actually be levied in any part of the Council's area.

6.2 Basic Council Tax is calculated by subtracting grant income from Budget Requirement and dividing the result by the Tax Base:-

| | £ |
|---|------------------|
| Budget Requirement | 13,452,928 |
| Less Grant Income | 7,094,377 |
| Net Requirement from Collection Fund | 6,358,551 |
| Divided by Tax Base | 30,808.05 |
| Basic Tax | 206.39 |
| | |

6.3 Next, it is necessary to calculate the level of Tax which will be levied in different parts of the City Council's area, according to whether or not there are special items (parish precepts) to be charged in the area.

- 6.4 By setting aside the total value of special items from the amount required from the Collection Fund, and recalculating the result in the same way as calculating the Basic Tax in 6.2, the result is the amount of Tax which will be levied in the Urban Area and in any parish area for which no precept is required:

| | £ |
|--|------------------|
| Net Requirement from Collection Fund | 6,358,551 |
| Less Special Items | 399,350 |
| Net requirement excluding Special Items | 5,959,201 |
| Divided by Tax Base | 30,808.05 |
| Basic Amount of Tax for the Urban Area and Parishes Not Levying a Precept | 193.43 |
| | |

- 6.5 A similar calculation is required to be made in respect of each parish area for which a special item is to be charged and these are set out in detail in **Appendix B**.

7. COUNCIL TAX APPLICABLE TO EACH PROPERTY BAND

- 7.1 Having calculated the “headline” Tax for each part of the area, it is now necessary to set the level of Tax for each of the eight property bands in each part of the area.
- 7.2 This is done by setting the Tax in proportion to that set for Band D, in the proportions set out in the legislation:-

| | <u>Valuation Band</u> | | | | | | | |
|-----------------|-----------------------|---|---|---|----|----|----|----|
| | A | B | C | D | E | F | G | H |
| Proportion to 9 | 6 | 7 | 8 | 9 | 11 | 13 | 15 | 18 |

- 7.3 The results of carrying out the above calculations are set out in **Appendix B**.

8. CUMBRIA COUNTY COUNCIL PRECEPT

The County Council has issued a precept upon the City Council in the sum of £35,783.550 and set its basic Council Tax as £1,161.50 to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

| A | B | C | D | E | F | G | H |
|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|
| £774.33 | £903.39 | £1,032.44 | £1,161.50 | £1,419.61 | £1,677.72 | £1,935.83 | £2,323.00 |

9. CUMBRIA POLICE AUTHORITY PRECEPT

The Police Authority has issued a precept upon the City Council in the sum of £6,305,176 and set its basic Council Tax as £204.66 to be charged against each category of dwelling as follows:-

Valuation Band / Basic Amount of Tax

| A | B | C | D | E | F | G | H |
|---------|---------|---------|---------|---------|---------|---------|---------|
| £136.44 | £159.18 | £181.92 | £204.66 | £250.14 | £295.62 | £341.10 | £409.32 |

10. TOTAL AMOUNT OF COUNCIL TAX 2013/14

- 10.1 The amount of Council Tax to be levied in 2013/14 in respect of each category of dwelling in each part of the City Council's area is arrived at by adding together the amounts calculated at **Appendix B** to the amount set by Cumbria County Council as notified and set out in paragraph 8 and the amount set by Cumbria Police Authority and set out in Paragraph 9. i.e.

| Band D Council Tax Levels | | | |
|---------------------------|-----------------|------------|------------------|
| | £ | % Increase | % of Council Tax |
| City | 193.43 | 0.0 | 12.4% |
| County | 1,161.50 | 0.0 | 74.5% |
| Police | 204.66 | 1.93 | 13.1% |
| Total | 1,559.59 | | 100.0% |

- 10.2 The amounts are set out in **Appendix C**.

11. CONSULTATION

- 11.1 Consultation to Date.

Not applicable.

- 11.2 Consultation proposed.

Not applicable.

12. STAFFING/RESOURCES COMMENTS

Not Applicable

13. FINANCE COMMENTS

Not Applicable

14. LEGAL COMMENTS

Not Applicable

15. CORPORATE COMMENTS

Not Applicable

16. RISK MANAGEMENT ASSESSMENT

Not Applicable

17. EQUALITY ISSUES

Not Applicable

18. ENVIRONMENTAL IMPLICATIONS

Not Applicable

19. CRIME AND DISORDER IMPLICATIONS

Not Applicable

20. RECOMMENDATIONS

20.1 Having made all of the appropriate calculations identified in this report, the City Council is recommended to resolve in the terms set out at **Appendix F**.

21. REASONS FOR RECOMMENDATIONS

21.1 To set the Council Tax for 2013/14.

IMPACT ASSESSMENTS

Does the change have an impact on the following?

| Equality Impact Screening | Impact Yes/No? | Is the impact positive or negative? |
|--|----------------|-------------------------------------|
| Does the policy/service impact on the following? | | |
| Age | No | N/A |
| Disability | No | N/A |
| Race | No | N/A |
| Gender/ Transgender | No | N/A |
| Sexual Orientation | No | N/A |
| Religion or belief | No | N/A |
| Human Rights | No | N/A |
| Health inequalities | No | N/A |
| Rurality | No | N/A |

If you consider there is either no impact or no negative impact, please give reasons:

This report summarises the Council Tax position for 2013/14

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PETER MASON
Director of Resources

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APPENDIX A

BASIC AMOUNT OF COUNCIL TAX APPLICABLE TO DIFFERENT PARTS OF THE CITY COUNCIL'S AREA

| PARISH/AREA | SPECIAL ITEMS (Parish Precepts) £ | COUNCIL TAX SUPPORT GRANT £ | TOTAL INCOME £ | TAX BASE | BASIC AMOUNT OF COUNCIL TAX £ |
|---------------------|---|--------------------------------|-------------------|----------|----------------------------------|
| Arthuret | 36,201 | 12,249 | 48,450 | 652.23 | 55.50 |
| Askerton | 0 | 0 | 0 | 51.04 | 0.00 |
| Beaumont | 5,290 | 207 | 5,497 | 181.30 | 29.18 |
| Bewcastle | 3,441 | 559 | 4,000 | 128.93 | 26.69 |
| Brampton | 70,355 | 18,523 | 88,878 | 1,443.73 | 48.73 |
| Burgh By Sands | 12,596 | 654 | 13,250 | 452.78 | 27.82 |
| Burtholme | 1,724 | 166 | 1,890 | 79.75 | 21.62 |
| Carlaton & Cumrew | 1,566 | 34 | 1,600 | 54.99 | 28.48 |
| Castle Carrock | 4,244 | 96 | 4,340 | 134.41 | 31.58 |
| Cummersdale | 5,656 | 833 | 6,489 | 187.43 | 30.17 |
| Cumwhitton | 3,407 | 193 | 3,600 | 128.27 | 26.56 |
| Dalston | 39,528 | 3,334 | 42,862 | 1,001.25 | 39.48 |
| Denton Nether | 3,051 | 449 | 3,500 | 98.48 | 30.98 |
| Denton Upper | 1,005 | 153 | 1,158 | 33.04 | 30.43 |
| Farlam | 2,985 | 296 | 3,281 | 210.96 | 14.15 |
| Hayton | 14,350 | 1,439 | 15,789 | 802.50 | 17.88 |
| Hethersgill | 5,673 | 827 | 6,500 | 126.00 | 45.02 |
| Irthington | 4,875 | 481 | 5,356 | 309.03 | 15.77 |
| Kingmoor | 7,117 | 543 | 7,660 | 264.75 | 26.88 |
| Kingwater | 979 | 21 | 1,000 | 61.62 | 15.89 |
| Kirkandrews | 6,392 | 950 | 7,342 | 148.37 | 43.08 |
| Kirklington | 1,840 | 10 | 1,850 | 133.78 | 13.75 |
| Midgeholme | 0 | 0 | 0 | 23.09 | 0.00 |
| Nicholforest | 3,426 | 574 | 4,000 | 131.24 | 26.10 |
| Orton | 3,315 | 435 | 3,750 | 158.90 | 20.86 |
| Rockcliffe | 2,462 | 338 | 2,800 | 282.62 | 8.71 |
| Scaleby | 4,862 | 138 | 5,000 | 134.47 | 36.16 |
| Solport & Stapleton | 2,640 | 160 | 2,800 | 137.44 | 19.21 |
| Stanwix Rural | 37,666 | 2,874 | 40,540 | 1,188.40 | 31.69 |
| St Cuthbert Without | 21,415 | 1,435 | 22,850 | 1,300.80 | 16.46 |
| Walton | 4,526 | 426 | 4,952 | 100.08 | 45.22 |
| Waterhead | 981 | 19 | 1,000 | 50.77 | 19.32 |
| Westlinton | 1,873 | 127 | 2,000 | 134.95 | 13.88 |
| Wetheral | 83,911 | 5,339 | 89,250 | 2,210.84 | 37.95 |
| Total | 399,350.00 | 53,884.00 | 453,234.00 | | |

APPENDIX B

| BASIC AMOUNT OF COUNCIL TAX FOR CITY COUNCIL SERVICES | | | | | | | | |
|--|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| APPLICABLE TO EACH CATEGORY OF DWELLING IN EACH PART OF | | | | | | | | |
| PART OF THE COUNCIL'S AREA | VALUATION BANDS | | | | | | | |
| | BAND A | BAND B | BAND C | BAND D | BAND E | BAND F | BAND G | BAND H |
| Parish of: | £ | £ | £ | £ | £ | £ | £ | £ |
| ARTHURET | 165.95 | 193.62 | 221.27 | 248.93 | 304.24 | 359.57 | 414.88 | 497.86 |
| BEAUMONT | 148.40 | 173.15 | 197.88 | 222.61 | 272.07 | 321.55 | 371.01 | 445.22 |
| BEWCASTLE | 146.74 | 171.21 | 195.66 | 220.12 | 269.03 | 317.95 | 366.86 | 440.24 |
| BRAMPTON | 161.44 | 188.35 | 215.26 | 242.16 | 295.97 | 349.79 | 403.60 | 484.32 |
| BURGH BY SANDS | 147.50 | 172.09 | 196.67 | 221.25 | 270.41 | 319.58 | 368.75 | 442.50 |
| BURTHOLME | 143.36 | 167.27 | 191.16 | 215.05 | 262.83 | 310.63 | 358.41 | 430.10 |
| CARLATTON & CUMREW | 147.94 | 172.60 | 197.26 | 221.91 | 271.22 | 320.54 | 369.85 | 443.82 |
| CASTLE CARROCK | 150.00 | 175.01 | 200.01 | 225.01 | 275.01 | 325.02 | 375.01 | 450.02 |
| CUMMERSDALE | 149.06 | 173.92 | 198.76 | 223.60 | 273.28 | 322.98 | 372.66 | 447.20 |
| CUMWHITTON | 146.66 | 171.11 | 195.55 | 219.99 | 268.87 | 317.76 | 366.65 | 439.98 |
| DALSTON | 155.27 | 181.16 | 207.03 | 232.91 | 284.66 | 336.43 | 388.18 | 465.82 |
| DENTON NETHER | 149.60 | 174.55 | 199.48 | 224.41 | 274.27 | 324.15 | 374.01 | 448.82 |
| DENTON UPPER | 149.24 | 174.12 | 198.99 | 223.86 | 273.60 | 323.35 | 373.10 | 447.72 |
| FARLAM | 138.38 | 161.46 | 184.52 | 207.58 | 253.70 | 299.84 | 345.96 | 415.16 |
| HAYTON | 140.87 | 164.36 | 187.83 | 211.31 | 258.26 | 305.23 | 352.18 | 422.62 |
| HETHERSGILL | 158.96 | 185.47 | 211.96 | 238.45 | 291.43 | 344.43 | 397.41 | 476.90 |
| IRTHINGTON | 139.46 | 162.72 | 185.96 | 209.20 | 255.68 | 302.18 | 348.66 | 418.40 |
| KINGMOOR | 146.87 | 171.36 | 195.83 | 220.31 | 269.26 | 318.23 | 367.18 | 440.62 |
| KINGWATER | 139.54 | 162.81 | 186.06 | 209.32 | 255.83 | 302.35 | 348.86 | 418.64 |
| KIRKANDREWS | 157.67 | 183.96 | 210.23 | 236.51 | 289.06 | 341.63 | 394.18 | 473.02 |
| KIRKLINTON | 138.12 | 161.14 | 184.16 | 207.18 | 253.22 | 299.26 | 345.30 | 414.36 |
| NICHOLFOREST | 146.35 | 170.75 | 195.14 | 219.53 | 268.31 | 317.10 | 365.88 | 439.06 |
| ORTON | 142.86 | 166.67 | 190.48 | 214.29 | 261.91 | 309.53 | 357.15 | 428.58 |
| ROCKCLIFFE | 134.76 | 157.22 | 179.68 | 202.14 | 247.06 | 291.98 | 336.90 | 404.28 |
| SCALEBY | 153.06 | 178.57 | 204.08 | 229.59 | 280.61 | 331.63 | 382.65 | 459.18 |
| SOLPORT & STAPLETON | 141.76 | 165.39 | 189.02 | 212.64 | 259.89 | 307.15 | 354.40 | 425.28 |
| STANWIX RURAL | 150.08 | 175.10 | 200.11 | 225.12 | 275.14 | 325.17 | 375.20 | 450.24 |
| ST CUTHBERT WITHOUT | 139.92 | 163.25 | 186.57 | 209.89 | 256.53 | 303.18 | 349.81 | 419.78 |
| WALTON | 159.10 | 185.62 | 212.14 | 238.65 | 291.68 | 344.72 | 397.75 | 477.30 |
| WATERHEAD | 141.83 | 165.48 | 189.11 | 212.75 | 260.02 | 307.31 | 354.58 | 425.50 |
| WESTLINTON | 138.20 | 161.25 | 184.28 | 207.31 | 253.37 | 299.45 | 345.51 | 414.62 |
| WETHERAL | 154.25 | 179.97 | 205.67 | 231.38 | 282.79 | 334.22 | 385.63 | 462.76 |
| All other parts of the City Council's area | 128.95 | 150.45 | 171.94 | 193.43 | 236.41 | 279.40 | 322.38 | 386.86 |

APPENDIX C

| AMOUNT OF COUNCIL TAX TO BE LEVIED IN 2013/14 IN RESPECT OF EACH CATEGORY OF DWELLING IN EACH PART OF | | | | | | | | |
|--|------------------------|---------------|---------------|---------------|---------------|---------------|---------------|---------------|
| PART OF THE COUNCIL'S AREA | VALUATION BANDS | | BAND C | BAND D | BAND E | BAND F | BAND G | BAND H |
| | BAND A | BAND B | | | | | | |
| Parish of: | £ | £ | £ | £ | £ | £ | £ | £ |
| ARTHURET | 1,076.72 | 1,256.19 | 1,435.63 | 1,615.09 | 1,973.99 | 2,332.91 | 2,691.81 | 3,230.18 |
| BEAUMONT | 1,059.17 | 1,235.72 | 1,412.24 | 1,588.77 | 1,941.82 | 2,294.89 | 2,647.94 | 3,177.54 |
| BEWCASTLE | 1,057.51 | 1,233.78 | 1,410.02 | 1,586.28 | 1,938.78 | 2,291.29 | 2,643.79 | 3,172.56 |
| BRAMPTON | 1,072.21 | 1,250.92 | 1,429.62 | 1,608.32 | 1,965.72 | 2,323.13 | 2,680.53 | 3,216.64 |
| BURGH BY SANDS | 1,058.27 | 1,234.66 | 1,411.03 | 1,587.41 | 1,940.16 | 2,292.92 | 2,645.68 | 3,174.82 |
| BURTHOLME | 1,054.13 | 1,229.84 | 1,405.52 | 1,581.21 | 1,932.58 | 2,283.97 | 2,635.34 | 3,162.42 |
| CARLATTON & CUMREW | 1,058.71 | 1,235.17 | 1,411.62 | 1,588.07 | 1,940.97 | 2,293.88 | 2,646.78 | 3,176.14 |
| CASTLE CARROCK | 1,060.77 | 1,237.58 | 1,414.37 | 1,591.17 | 1,944.76 | 2,298.36 | 2,651.94 | 3,182.34 |
| CUMMERSDALE | 1,059.83 | 1,236.49 | 1,413.12 | 1,589.76 | 1,943.03 | 2,296.32 | 2,649.59 | 3,179.52 |
| CUMWHITTON | 1,057.43 | 1,233.68 | 1,409.91 | 1,586.15 | 1,938.62 | 2,291.10 | 2,643.58 | 3,172.30 |
| DALSTON | 1,066.04 | 1,243.73 | 1,421.39 | 1,599.07 | 1,954.41 | 2,309.77 | 2,665.11 | 3,198.14 |
| DENTON NETHER | 1,060.37 | 1,237.12 | 1,413.84 | 1,590.57 | 1,944.02 | 2,297.49 | 2,650.94 | 3,181.14 |
| DENTON UPPER | 1,060.01 | 1,236.69 | 1,413.35 | 1,590.02 | 1,943.35 | 2,296.69 | 2,650.03 | 3,180.04 |
| FARLAM | 1,049.15 | 1,224.03 | 1,398.88 | 1,573.74 | 1,923.45 | 2,273.18 | 2,622.89 | 3,147.48 |
| HAYTON | 1,051.64 | 1,226.93 | 1,402.19 | 1,577.47 | 1,928.01 | 2,278.57 | 2,629.11 | 3,154.94 |
| HETHERSGILL | 1,069.73 | 1,248.04 | 1,426.32 | 1,604.61 | 1,961.18 | 2,317.77 | 2,674.34 | 3,209.22 |
| IRTHINGTON | 1,050.23 | 1,225.29 | 1,400.32 | 1,575.36 | 1,925.43 | 2,275.52 | 2,625.59 | 3,150.72 |
| KINGMOOR | 1,057.64 | 1,233.93 | 1,410.19 | 1,586.47 | 1,939.01 | 2,291.57 | 2,644.11 | 3,172.94 |
| KINGWATER | 1,050.31 | 1,225.38 | 1,400.42 | 1,575.48 | 1,925.58 | 2,275.69 | 2,625.79 | 3,150.96 |
| KIRKANDREWS | 1,068.44 | 1,246.53 | 1,424.59 | 1,602.67 | 1,958.81 | 2,314.97 | 2,671.11 | 3,205.34 |
| KIRKLINTON | 1,048.89 | 1,223.71 | 1,398.52 | 1,573.34 | 1,922.97 | 2,272.60 | 2,622.23 | 3,146.68 |
| NICHOLFOREST | 1,057.12 | 1,233.32 | 1,409.50 | 1,585.69 | 1,938.06 | 2,290.44 | 2,642.81 | 3,171.38 |
| ORTON | 1,053.63 | 1,229.24 | 1,404.84 | 1,580.45 | 1,931.66 | 2,282.87 | 2,634.08 | 3,160.90 |
| ROCKCLIFFE | 1,045.53 | 1,219.79 | 1,394.04 | 1,568.30 | 1,916.81 | 2,265.32 | 2,613.83 | 3,136.60 |
| SCALEBY | 1,063.83 | 1,241.14 | 1,418.44 | 1,595.75 | 1,950.36 | 2,304.97 | 2,659.58 | 3,191.50 |
| SOLPORT & STAPLETON | 1,052.53 | 1,227.96 | 1,403.38 | 1,578.80 | 1,929.64 | 2,280.49 | 2,631.33 | 3,157.60 |
| STANWIX RURAL | 1,060.85 | 1,237.67 | 1,414.47 | 1,591.28 | 1,944.89 | 2,298.51 | 2,652.13 | 3,182.56 |
| ST CUTHBERT WITHOUT | 1,050.69 | 1,225.82 | 1,400.93 | 1,576.05 | 1,926.28 | 2,276.52 | 2,626.74 | 3,152.10 |
| WALTON | 1,069.87 | 1,248.19 | 1,426.50 | 1,604.81 | 1,961.43 | 2,318.06 | 2,674.68 | 3,209.62 |
| WATERHEAD | 1,052.60 | 1,228.05 | 1,403.47 | 1,578.91 | 1,929.77 | 2,280.65 | 2,631.51 | 3,157.82 |
| WESTLINTON | 1,048.97 | 1,223.82 | 1,398.64 | 1,573.47 | 1,923.12 | 2,272.79 | 2,622.44 | 3,146.94 |
| WETHERAL | 1,065.02 | 1,242.54 | 1,420.03 | 1,597.54 | 1,952.54 | 2,307.56 | 2,662.56 | 3,195.08 |
| All other parts of the City Council's area | 1,039.72 | 1,213.02 | 1,386.30 | 1,559.59 | 1,906.16 | 2,252.74 | 2,599.31 | 3,119.18 |

APPENDIX D**2012/13 Council Tax Surplus to be distributed in 2013/14**

£

Income into Fund 2012/13

| | |
|---|------------|
| Council Tax Payments (inc MOD) | 46,335,276 |
| Plus Arrears to be Collected 2013/14 Onwards | 735,128 |

Net Transfers from Council Fund

| | |
|--------------------------------|-----------|
| Rebates Including Second Adult | 7,449,851 |
|--------------------------------|-----------|

| | |
|--------------------------------|-------------------|
| Total Estimated Income 2012/13 | 54,520,255 |
|--------------------------------|-------------------|

Expenditure from Fund 2012/13

| | |
|--------------------------------|------------|
| Police Authority Precept | 6,992,490 |
| County Precept | 40,449,110 |
| City Including Parish Precepts | 7,181,003 |

54,622,603

| | |
|---|------------------|
| Estimated Deficit/(Surplus) on Fund as at 15/01/13 | (102,348) |
|---|------------------|

1. Surplus to be Returned 2013/14

| | |
|---|-----------|
| (Surplus) on Collection Fund 31/03/12 | (443,394) |
| Deficit/(Surplus) 1993-2011 | 69,898 |
| Deficit/(Surplus) 2012/13 (See Above) | 102,348 |
| Less (Deficit) / Surplus Distributed to 2011/12 | 0 |

| | |
|--|------------------|
| Deficit / (Surplus) to be Returned 2013/14 | (271,149) |
|--|------------------|

| | |
|------------------------|-----------|
| Police Authority Share | (34,711) |
| County Council Share | (200,791) |
| City Council Share | (35,647) |

(271,149)

APPENDIX E

1. That it be noted that at its meeting on 5 March 2013 the City Council calculated the Council Tax Base 2013/14:-
 - a) For the whole Council area as 30,808.05 (Item T in the formula in Section 31B(3) of the Local Government Finance Act 1992, as amended (The "Act"), and;.
 - b) For dwellings in those parts of its area to which a Parish Precept relates as below:

| Parish of: | £ |
|----------------------------------|------------------|
| Arthuret | 652.23 |
| Askerton | 51.04 |
| Beaumont | 181.30 |
| Bewcastle | 128.93 |
| Brampton | 1,443.73 |
| Burgh By Sands | 452.78 |
| Burtholme | 79.75 |
| Carlton & Cumrew | 54.99 |
| Castle Carrock | 134.41 |
| Cummersdale | 187.43 |
| Cumwhitton | 128.27 |
| Dalston | 1,001.25 |
| Denton Nether | 98.48 |
| Denton Upper | 33.04 |
| Farlam | 210.96 |
| Hayton | 802.50 |
| Hethersgill | 126.00 |
| Irthington | 309.03 |
| Kingmoor | 264.75 |
| Kingwater | 61.62 |
| Kirkandrews | 148.37 |
| Kirklington | 133.78 |
| Midgeholme | 23.09 |
| Nicholforest | 131.24 |
| Orton | 158.90 |
| Rockcliffe | 282.62 |
| Scaleby | 134.47 |
| Solport & Stapleton | 137.44 |
| Stanwix Rural | 1,188.40 |
| St Cuthbert Without | 1,300.80 |
| Walton | 100.08 |
| Waterhead | 50.77 |
| Westlinton | 134.95 |
| Wetheral | 2,210.84 |
| & for the urban area of CARLISLE | 18,269.81 |
| Total | 30,808.05 |

2. Calculate that the Council Tax requirement for the Council's own purposes for 2013/14 (excluding Parish Precepts) is £5,959,201

3. That the following amounts be now calculated by the City Council for the year 2013/14 in accordance with Sections 31 to 36 of the Local Government Finance Act 1992 (as amended):-
- (a) 13,452,928 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(2) of the Act taking into account all precepts issued to it by Parish Councils
 - (b) £7,094,377 Being the aggregate of the amounts which the Council estimates for the items set out in Section 31A(3) of the Act
 - (c) £6,358,551 Being the amount by which the aggregate at 3(a) above exceeds the aggregate at 3(b) above, calculated by the Council in accordance with Section 31A(4) of the Act as its Council Tax Requirement for the year. (Item R) in the formula in Section 31A(4) of the Act).
 - (d) £206.39 Being the amount at 3(c) above (Item R), all divided by Item T (1 above) calculated by the Council, in accordance with Section 31B(1) of the Act, as the basic amount of its Council Tax for the year (including Parish Precepts).
 - (e) £399,350 Being the aggregate amount of all special items (Parish Precepts) referred to in Section 34(1) of the Act.
 - (f) £193.43 Being the amount at 3(d) above, less the result given by dividing the amount at 3(e) above by Item T (2 above), calculated by the Council, in accordance with Section 34(2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish Precept relates.
4. To note that the County Council, the Police Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwellings in the Council's area as indicated in the table below.
5. That the Council, in accordance with Sections 30 and 36 of the Local Government Finance Act 1992, hereby sets the aggregate amounts shown in the tables below as the amounts of Council Tax for 2013/14 for each part of its area and for each of the categories of dwellings.

VALUATION BANDS

| PART OF THE COUNCIL'S AREA | VALUATION BANDS | | | | | | | |
|--|-----------------|--------|--------|--------|--------|--------|--------|--------|
| | BAND A | BAND B | BAND C | BAND D | BAND E | BAND F | BAND G | BAND H |
| Parish of: | £ | £ | £ | £ | £ | £ | £ | £ |
| ARTHURET | 165.95 | 193.62 | 221.27 | 248.93 | 304.24 | 359.57 | 414.88 | 497.86 |
| BEAUMONT | 148.40 | 173.15 | 197.88 | 222.61 | 272.07 | 321.55 | 371.01 | 445.22 |
| BEWCASTLE | 146.74 | 171.21 | 195.66 | 220.12 | 269.03 | 317.95 | 366.86 | 440.24 |
| BRAMPTON | 161.44 | 188.35 | 215.26 | 242.16 | 295.97 | 349.79 | 403.60 | 484.32 |
| BURGH BY SANDS | 147.50 | 172.09 | 196.67 | 221.25 | 270.41 | 319.58 | 368.75 | 442.50 |
| BURTHOLME | 143.36 | 167.27 | 191.16 | 215.05 | 262.83 | 310.63 | 358.41 | 430.10 |
| CARLATTON & CUMREW | 147.94 | 172.60 | 197.26 | 221.91 | 271.22 | 320.54 | 369.85 | 443.82 |
| CASTLE CARROCK | 150.00 | 175.01 | 200.01 | 225.01 | 275.01 | 325.02 | 375.01 | 450.02 |
| CUMMERSDALE | 149.06 | 173.92 | 198.76 | 223.60 | 273.28 | 322.98 | 372.66 | 447.20 |
| CUMWHITTON | 146.66 | 171.11 | 195.55 | 219.99 | 268.87 | 317.76 | 366.65 | 439.98 |
| DALSTON | 155.27 | 181.16 | 207.03 | 232.91 | 284.66 | 336.43 | 388.18 | 465.82 |
| DENTON NETHER | 149.60 | 174.55 | 199.48 | 224.41 | 274.27 | 324.15 | 374.01 | 448.82 |
| DENTON UPPER | 149.24 | 174.12 | 198.99 | 223.86 | 273.60 | 323.35 | 373.10 | 447.72 |
| FARLAM | 138.38 | 161.46 | 184.52 | 207.58 | 253.70 | 299.84 | 345.96 | 415.16 |
| HAYTON | 140.87 | 164.36 | 187.83 | 211.31 | 258.26 | 305.23 | 352.18 | 422.62 |
| HETHERSGILL | 158.96 | 185.47 | 211.96 | 238.45 | 291.43 | 344.43 | 397.41 | 476.90 |
| IRTHINGTON | 139.46 | 162.72 | 185.96 | 209.20 | 255.68 | 302.18 | 348.66 | 418.40 |
| KINGMOOR | 146.87 | 171.36 | 195.83 | 220.31 | 269.26 | 318.23 | 367.18 | 440.62 |
| KINGWATER | 139.54 | 162.81 | 186.06 | 209.32 | 255.83 | 302.35 | 348.86 | 418.64 |
| KIRKANDREWS | 157.67 | 183.96 | 210.23 | 236.51 | 289.06 | 341.63 | 394.18 | 473.02 |
| KIRKLINTON | 138.12 | 161.14 | 184.16 | 207.18 | 253.22 | 299.26 | 345.30 | 414.36 |
| NICHOLFOREST | 146.35 | 170.75 | 195.14 | 219.53 | 268.31 | 317.10 | 365.88 | 439.06 |
| ORTON | 142.86 | 166.67 | 190.48 | 214.29 | 261.91 | 309.53 | 357.15 | 428.58 |
| ROCKCLIFFE | 134.76 | 157.22 | 179.68 | 202.14 | 247.06 | 291.98 | 336.90 | 404.28 |
| SCALEBY | 153.06 | 178.57 | 204.08 | 229.59 | 280.61 | 331.63 | 382.65 | 459.18 |
| SOLPORT & STAPLETON | 141.76 | 165.39 | 189.02 | 212.64 | 259.89 | 307.15 | 354.40 | 425.28 |
| STANWIX RURAL | 150.08 | 175.10 | 200.11 | 225.12 | 275.14 | 325.17 | 375.20 | 450.24 |
| ST CUTHBERT WITHOUT | 139.92 | 163.25 | 186.57 | 209.89 | 256.53 | 303.18 | 349.81 | 419.78 |
| WALTON | 159.10 | 185.62 | 212.14 | 238.65 | 291.68 | 344.72 | 397.75 | 477.30 |
| WATERHEAD | 141.83 | 165.48 | 189.11 | 212.75 | 260.02 | 307.31 | 354.58 | 425.50 |
| WESTLINTON | 138.20 | 161.25 | 184.28 | 207.31 | 253.37 | 299.45 | 345.51 | 414.62 |
| WETHERAL | 154.25 | 179.97 | 205.67 | 231.38 | 282.79 | 334.22 | 385.63 | 462.76 |
| All other parts of the City Council's area | 128.95 | 150.45 | 171.94 | 193.43 | 236.41 | 279.40 | 322.38 | 386.86 |

| Precepting Authority | VALUATION BANDS | | | | | | | |
|--------------------------|-----------------|--------|----------|----------|----------|----------|----------|----------|
| | Band A | Band B | Band C | Band D | Band E | Band F | Band G | Band H |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| Cumbria County Council | 774.33 | 903.39 | 1,032.44 | 1,161.50 | 1,419.61 | 1,677.72 | 1,935.83 | 2,323.00 |
| Cumbria Police Authority | 136.44 | 159.18 | 181.92 | 204.66 | 250.14 | 295.62 | 341.10 | 409.32 |

Aggregate of Council Tax requirements

| PART OF THE COUNCIL'S AREA | VALUATION BANDS | | | | | | | |
|---|-----------------|----------|----------|----------|----------|----------|----------|----------|
| | BAND A | BAND B | BAND C | BAND D | BAND E | BAND F | BAND G | BAND H |
| Parish of: | £ | £ | £ | £ | £ | £ | £ | £ |
| ARTHURET | 1,076.72 | 1,256.19 | 1,435.63 | 1,615.09 | 1,973.99 | 2,332.91 | 2,691.81 | 3,230.18 |
| BEAUMONT | 1,059.17 | 1,235.72 | 1,412.24 | 1,588.77 | 1,941.82 | 2,294.89 | 2,647.94 | 3,177.54 |
| BEWCASTLE | 1,057.51 | 1,233.78 | 1,410.02 | 1,586.28 | 1,938.78 | 2,291.29 | 2,643.79 | 3,172.56 |
| BRAMPTON | 1,072.21 | 1,250.92 | 1,429.62 | 1,608.32 | 1,965.72 | 2,323.13 | 2,680.53 | 3,216.64 |
| BURGH BY SANDS | 1,058.27 | 1,234.66 | 1,411.03 | 1,587.41 | 1,940.16 | 2,292.92 | 2,645.68 | 3,174.82 |
| BURTHOLME | 1,054.13 | 1,229.84 | 1,405.52 | 1,581.21 | 1,932.58 | 2,283.97 | 2,635.34 | 3,162.42 |
| CARLATTON & CUMREW | 1,058.71 | 1,235.17 | 1,411.62 | 1,588.07 | 1,940.97 | 2,293.88 | 2,646.78 | 3,176.14 |
| CASTLE CARROCK | 1,060.77 | 1,237.58 | 1,414.37 | 1,591.17 | 1,944.76 | 2,298.36 | 2,651.94 | 3,182.34 |
| CUMMERSDALE | 1,059.83 | 1,236.49 | 1,413.12 | 1,589.76 | 1,943.03 | 2,296.32 | 2,649.59 | 3,179.52 |
| CUMWHITTON | 1,057.43 | 1,233.68 | 1,409.91 | 1,586.15 | 1,938.62 | 2,291.10 | 2,643.58 | 3,172.30 |
| DALSTON | 1,066.04 | 1,243.73 | 1,421.39 | 1,599.07 | 1,954.41 | 2,309.77 | 2,665.11 | 3,198.14 |
| DENTON NETHER | 1,060.37 | 1,237.12 | 1,413.84 | 1,590.57 | 1,944.02 | 2,297.49 | 2,650.94 | 3,181.14 |
| DENTON UPPER | 1,060.01 | 1,236.69 | 1,413.35 | 1,590.02 | 1,943.35 | 2,296.69 | 2,650.03 | 3,180.04 |
| FARLAM | 1,049.15 | 1,224.03 | 1,398.88 | 1,573.74 | 1,923.45 | 2,273.18 | 2,622.89 | 3,147.48 |
| HAYTON | 1,051.64 | 1,226.93 | 1,402.19 | 1,577.47 | 1,928.01 | 2,278.57 | 2,629.11 | 3,154.94 |
| HETHERSGILL | 1,069.73 | 1,248.04 | 1,426.32 | 1,604.61 | 1,961.18 | 2,317.77 | 2,674.34 | 3,209.22 |
| IRTHINGTON | 1,050.23 | 1,225.29 | 1,400.32 | 1,575.36 | 1,925.43 | 2,275.52 | 2,625.59 | 3,150.72 |
| KINGMOOR | 1,057.64 | 1,233.93 | 1,410.19 | 1,586.47 | 1,939.01 | 2,291.57 | 2,644.11 | 3,172.94 |
| KINGWATER | 1,050.31 | 1,225.38 | 1,400.42 | 1,575.48 | 1,925.58 | 2,275.69 | 2,625.79 | 3,150.96 |
| KIRKANDREWS | 1,068.44 | 1,246.53 | 1,424.59 | 1,602.67 | 1,958.81 | 2,314.97 | 2,671.11 | 3,205.34 |
| KIRKLINTON | 1,048.89 | 1,223.71 | 1,398.52 | 1,573.34 | 1,922.97 | 2,272.60 | 2,622.23 | 3,146.68 |
| NICHOLFOREST | 1,057.12 | 1,233.32 | 1,409.50 | 1,585.69 | 1,938.06 | 2,290.44 | 2,642.81 | 3,171.38 |
| ORTON | 1,053.63 | 1,229.24 | 1,404.84 | 1,580.45 | 1,931.66 | 2,282.87 | 2,634.08 | 3,160.90 |
| ROCKCLIFFE | 1,045.53 | 1,219.79 | 1,394.04 | 1,568.30 | 1,916.81 | 2,265.32 | 2,613.83 | 3,136.60 |
| SCALEBY | 1,063.83 | 1,241.14 | 1,418.44 | 1,595.75 | 1,950.36 | 2,304.97 | 2,659.58 | 3,191.50 |
| SOLPORT & STAPLETON | 1,052.53 | 1,227.96 | 1,403.38 | 1,578.80 | 1,929.64 | 2,280.49 | 2,631.33 | 3,157.60 |
| STANWIX RURAL | 1,060.85 | 1,237.67 | 1,414.47 | 1,591.28 | 1,944.89 | 2,298.51 | 2,652.13 | 3,182.56 |
| ST CUTHBERT WITHOUT | 1,050.69 | 1,225.82 | 1,400.93 | 1,576.05 | 1,926.28 | 2,276.52 | 2,626.74 | 3,152.10 |
| WALTON | 1,069.87 | 1,248.19 | 1,426.50 | 1,604.81 | 1,961.43 | 2,318.06 | 2,674.68 | 3,209.62 |
| WATERHEAD | 1,052.60 | 1,228.05 | 1,403.47 | 1,578.91 | 1,929.77 | 2,280.65 | 2,631.51 | 3,157.82 |
| WESTLINTON | 1,048.97 | 1,223.82 | 1,398.64 | 1,573.47 | 1,923.12 | 2,272.79 | 2,622.44 | 3,146.94 |
| WETHERAL | 1,065.02 | 1,242.54 | 1,420.03 | 1,597.54 | 1,952.54 | 2,307.56 | 2,662.56 | 3,195.08 |
| All other parts of the City Council's area | 1,039.72 | 1,213.02 | 1,386.30 | 1,559.59 | 1,906.16 | 2,252.74 | 2,599.31 | 3,119.18 |

Policy Decisions:

Following the regulations and explanations regarding the setting of The Council Tax Prescribed Classes of Dwellings, for England, for the purposes of Section 11A and 11B of the Local Government Finance Act 1992, Members are asked to agree the following recommendations:

Section 11A of the Local Government Finance Act 1992**Classes A and B:**

Class A - unoccupied and furnished properties with a planning restriction of at least 28 days (second homes)

Class B – unoccupied and furnished properties which are not restricted by a planning condition (second homes).

Classes A and Class B discount to remain at 10%.

Classes C & D:

Class C – unoccupied and unfurnished.

Class D – Unoccupied unfurnished properties requiring major repairs for a period up to 12 months.

Class C discount to be set at 50% for a period up to 6 months then 25% for a period up to 2 years and zero discount thereafter.

Class D discount to be set at 75%

Classes E & F:

Class E – A property excluded from the long term empty premium due to the relevant person residing elsewhere in accommodation provided for and in connection with their employment with the Ministry of Defence.

Class F – A property which forms part of an annexe to another property and is being used as part of that main residence.

Class E discount to be set at 50% for a period up to 6 months then 25% for a period up to 2 years and zero discount thereafter.

Class F discount to be set at 50% for a period up to 6 months then 25% for a period up to 2 years and zero discount thereafter.

Long Term Empty Premium

A long term empty dwelling is a dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 2 years.

The higher amount for long term empty dwellings to be set at zero

Regulations:

The Local Government Finance Act 2012 - Regulations published:

- The Council Tax (Exempt Dwelling) (England) (Amendment) Order 2012

SI 2012/2965 - coming into force on 1st April 2013

This amendment removes two of the classes from the order (Classes A and C) so they are no longer exempt from Council Tax.

- The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012

SI 2012/2964 - coming into force on 1st April 2013.

S11(2) of the LGFA 1992 ("The Act") makes provision for empty homes discounts of 50%. Section 11A of the Act makes special provision for England, in relation to the empty homes discounts, providing for the discounts to be reduced in relation to certain classes of dwelling prescribed by the Secretary of State.

Section 11B of the Act (inserted by the LGFA 2012) makes provision for an empty homes premium to be charged in relation to such classes of long term empty dwellings as the billing authority choose, subject to exceptions prescribed by the Secretary of State.

These regulations relate to England and prescribe one additional class of dwelling for the purposes of S11A of the Act and two further classes of dwelling for the purposes of Section 11B of the Act

The Prescribed Classes:

Class A - unoccupied and furnished properties with a planning restriction of at least 28 days (second homes)

Class B – unoccupied and furnished properties which are not restricted by a planning condition (second homes)

Paragraph (3) of regulation 2 prescribes Classes A and B in the 2003 Regulations for the purposes of Section 11A(4) of the Act. Billing authorities in England will be able to reduce or end the council tax discount for chargeable dwellings which are **unoccupied and furnished**, and the occupation of which is restricted by a planning condition preventing occupation for a continuous period of at least 28 days in the relevant year and therefore fall within Class A. Billing Authorities will

also be able to reduce or end the Council Tax discount for chargeable dwellings which are **unoccupied and furnished**, and the occupation of which is not restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year and therefore fall within class B.

In relation to dwellings of any class prescribed by the Secretary of State for the purposes of Section 11A(4A) of the Act (inserted by section 11 of the Local Government Finance Act 2012) an English billing authority may determine that the Council Tax discounts applicable where there is no resident of the dwelling shall be replaced by any percentage of Council Tax up to 100%.

Class C – unoccupied and unfurnished.

Class D – Unoccupied unfurnished properties requiring major repairs for a period up to 12 months.

Classes C and D are prescribed by paragraph (3) of regulation 2 for the purposes of section 11A(4A). Class D is an additional class inserted into the 2003 Regulations by paragraph (4) of regulation 2 of these Regulations. Billing authorities in England will be able to decide what percentage of Council Tax to charge in relation to these classes of dwelling instead of the discount, up to the full amount. Dwellings which are unoccupied and substantially unfurnished will fall into Class D where they are undergoing, or have undergone within the last six months, major repairs, but they will only fall into this class for a maximum period of 12 months. Dwellings, which are unoccupied and substantially unfurnished will fall into Class C.

Class E – Sole or main residence of an individual where:

That individual is a qualifying person in relation to another dwelling provided by the Secretary of State for defence for the purposes of armed forces accommodation and for which that individual is job-related (no empty homes premium)

Would be the sole or main residence of an individual if that individual were not a qualifying person in relation to another dwelling provided by the Secretary of State for Defence for the purposes of armed forces accommodation and for which that individual is job-related (no empty homes premium)

Class F – property which forms part of a single property which includes at least one other dwelling and which is being used by a resident of that other dwelling, or as the case may be, one of those other dwellings as part of their sole or main residence (no empty homes premium).

Classes E and F are prescribed by paragraph (3) of regulation 2 for the purposes of section 11B(2) of the Act. These classes are inserted into the 2003

Regulations by paragraph (4) of regulation 2 of these Regulations. Billing Authorities in England will not be able to charge an empty homes premium in relation to a dwelling which would be the sole or main residence of a person but which is empty while that person resides in accommodation provided by the Ministry of Defence by reason of their employment i.e. service personnel posted away from home (described by Class E and the definitions and schedule currently in the 2003 Regulations). Billing Authorities will also be prevented from charging an empty homes premium in relation to dwellings which form annexes in a property which are being used as part of the main residence or dwelling in that property (described by Class F in the Regulations).

Higher amount for a long term empty dwelling is prescribed by Section 12 of the LGFA 2012 which inserts Section 11B into the LGFA 1992. A long term empty dwelling is a dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 2 years.