

# Annex C: Consultation – proposal to introduce new Council Tax Premiums for Empty Properties and those Periodically Occupied (second homes)

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## 1. Introduction

The Government is bringing in new rules to allow councils to introduce new discretionary Council Tax premiums affecting properties that have:-

- been left empty for a year or more (known as long term empty properties).
- properties that are only lived in sometimes (known as second homes or holiday homes).

It is proposed that changes for properties that have been empty for a year or more will happen from 1<sup>st</sup> April 2024, and the proposed changes for properties that are only lived in sometimes will happen from 1<sup>st</sup> April 2025.

The new discretionary rules mean that :-

- Councils can charge double Council Tax on properties that have been left empty for 1 year. (This is called a premium charge of an extra 100% on top of the normal charge).
- Councils can charge double Council Tax for properties that are only lived in sometimes. (This is called a premium charge of an extra 100% on top of the normal charge).

A public consultation seeking views from residents about the introduction of these charges was carried out from 11<sup>th</sup> September 2023 to 27<sup>th</sup> October 2023.

The consultation was hosted on the Council's Citizen Space website, with paper copies of the survey available upon request. In addition, it should be noted that approximately 1,500 direct mailshot letters were issued to owners of empty properties ( as people potentially directly affected by the proposal) to alert them to the consultation for them to provide their feedback if they wished.

### Long Term Empty Properties and Secondary Homes

This consultation was about properties that have no furniture or only a small amount of furniture in them (called 'empty properties') and homes that are furnished but not lived in (called 'second homes').

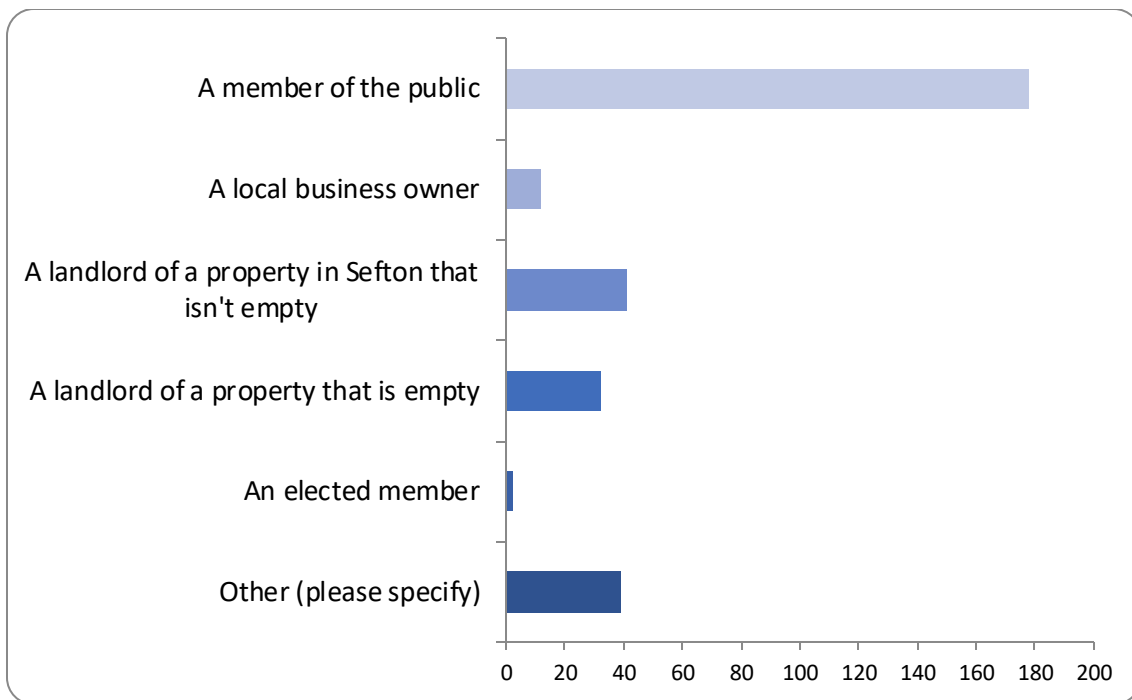
Currently, if a long-term empty property has been left empty for 2 years or more, the Council Tax charged is doubled. The consultation asked if the Council Tax should be doubled if the property has been left empty for 1 year instead of the 2 years it is now.

The consultation also asked should the Council Tax be doubled for secondary homes.

## 2. Main Report – Citizen Space Website

Responses to this survey: **264**

### 1: Are you responding to this survey as?

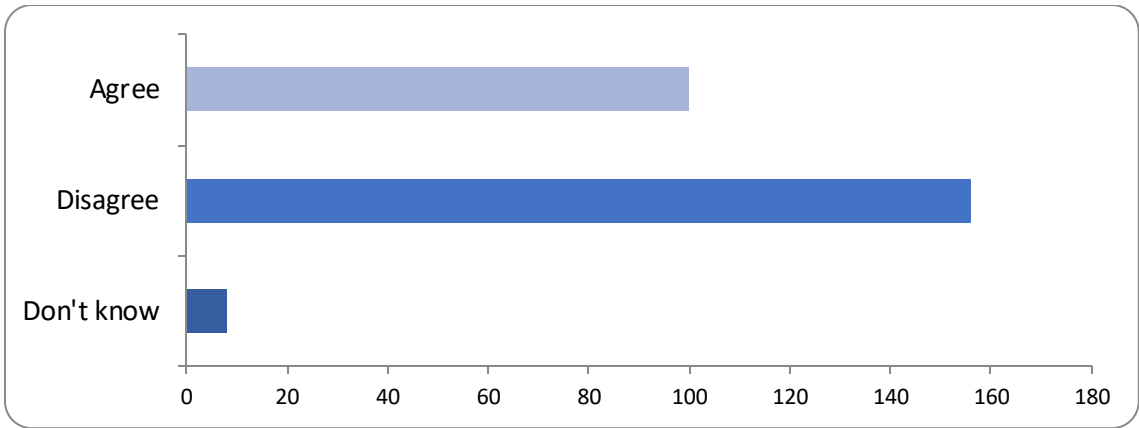


Option	Total	Percent
A member of the public	178	67.42%
A local business owner	12	4.55%
A landlord of a property in Sefton that isn't empty	41	15.53%
A landlord of a property that is empty	32	12.12%
An elected member	2	0.76%
A local charity, voluntary or community organisation	0	0.00%
Other (please specify)	39	14.77%
Not Answered	0	0.00%

## 2: What is the first part of your home Postcode (for example: L20; PR8)?

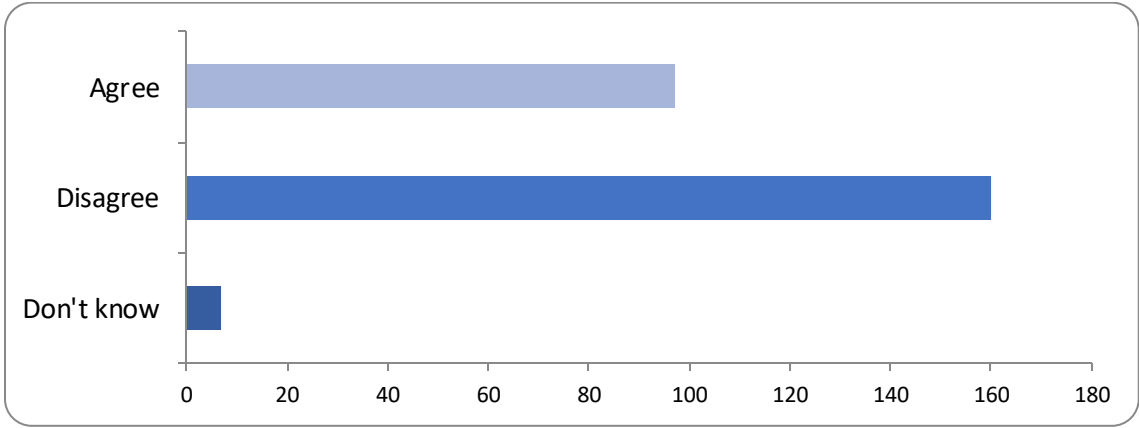
There were 264 responses all detailing several various postcodes across the borough.

## 3: Do you think the extra 100% Council Tax should be charged for homes that are empty after 1 year instead of the 2 years it is now?



Option	Total	Percent
Agree	100	37.88%
Disagree	156	59.09%
Don't know	8	3.03%
Not Answered	0	0.00%

**4: Do you think that an extra 100% Council Tax should be charged on homes that are empty but furnished after 1 year**



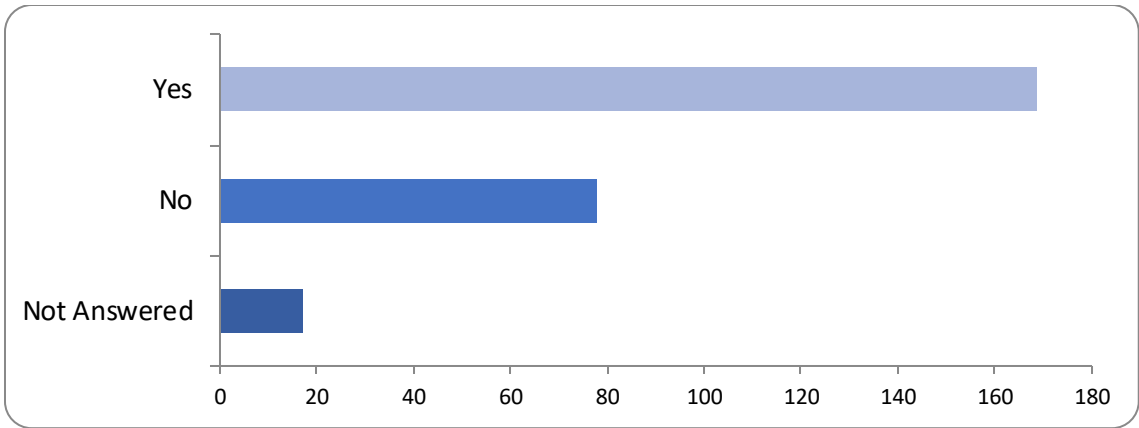
Option	Total	Percent
Agree	97	36.74%
Disagree	160	60.61%
Don't know	7	2.65%
Not Answered	0	0.00%

**5: Do you have any comments related to this proposal?**

There were 190 responses to this part of the question. Analysis of these comments can be found on Page 15.

**6: Do you give consent to providing your details, in accordance with the Privacy Notice?**

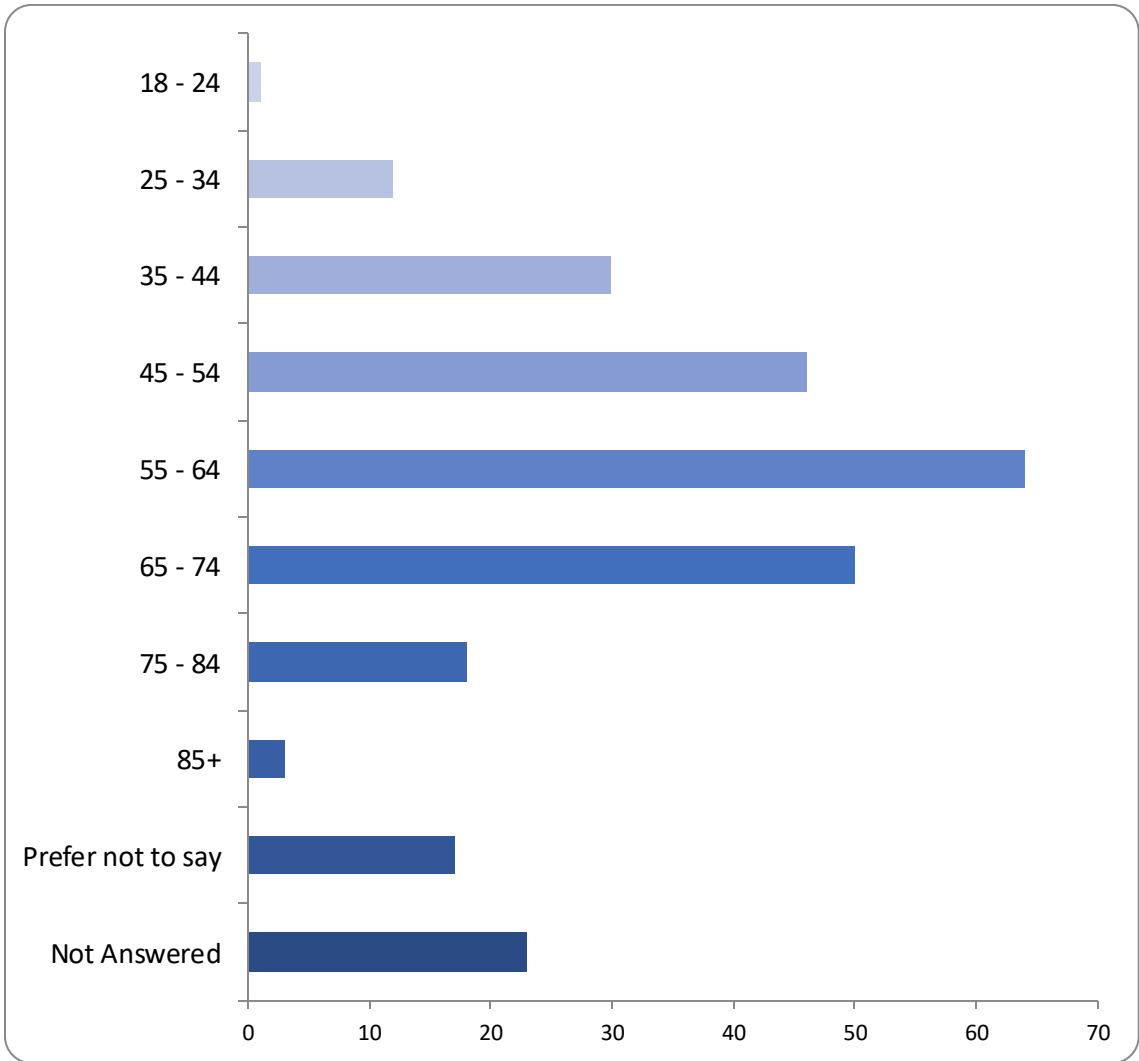
There were 247 responses to this part of the question.



Option	Total	Percent
Yes	169	64.02%
No	78	29.55%
Not Answered	17	6.44%

**7: How old are you?**

There were 241 responses to this part of the question.

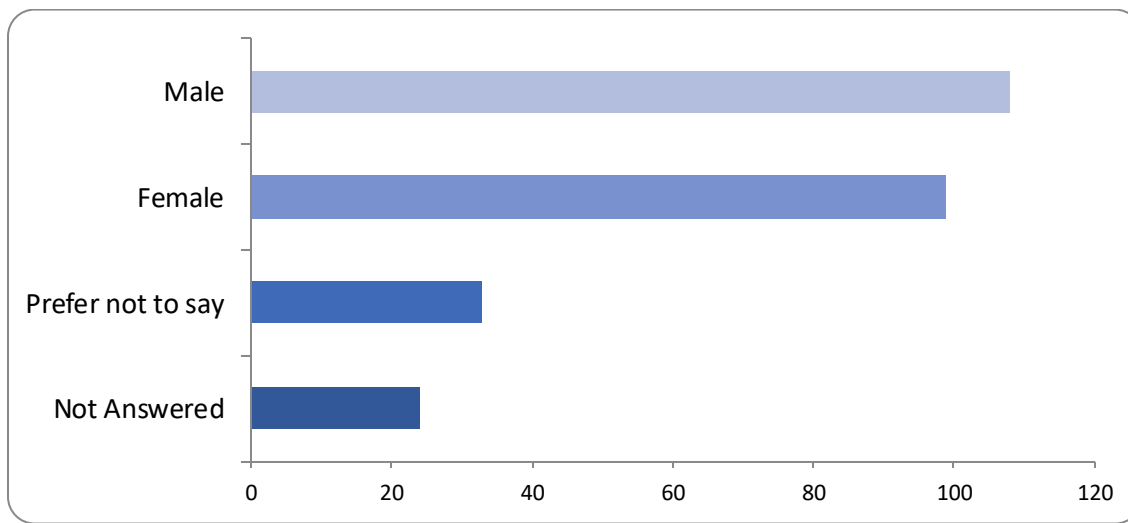


Option	Total	Percent
Under 18	0	0.00%

18 - 24	1	0.38%
25 - 34	12	4.55%
35 - 44	30	11.36%
45 - 54	46	17.42%
55 - 64	64	24.24%
65 - 74	50	18.94%
75 - 84	18	6.82%
85+	3	1.14%
Prefer not to say	17	6.44%
Not Answered	23	8.71%

**8: What is your sex?**

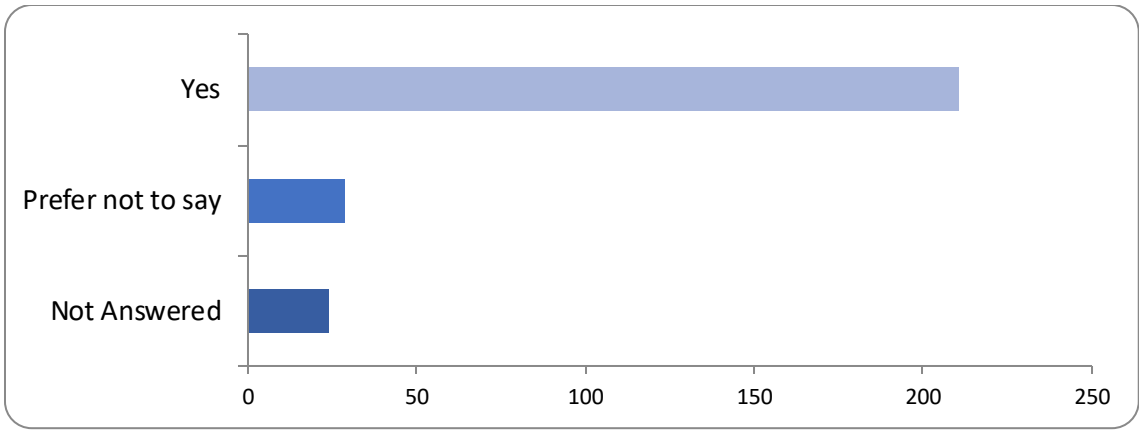
There were 240 responses to this part of the question.



Option	Total	Percent
Male	108	40.91%
Female	99	37.50%
Prefer not to say	33	12.50%
Not Answered	24	9.09%

**9: Is the gender you identify with the same as your sex registered at birth?**

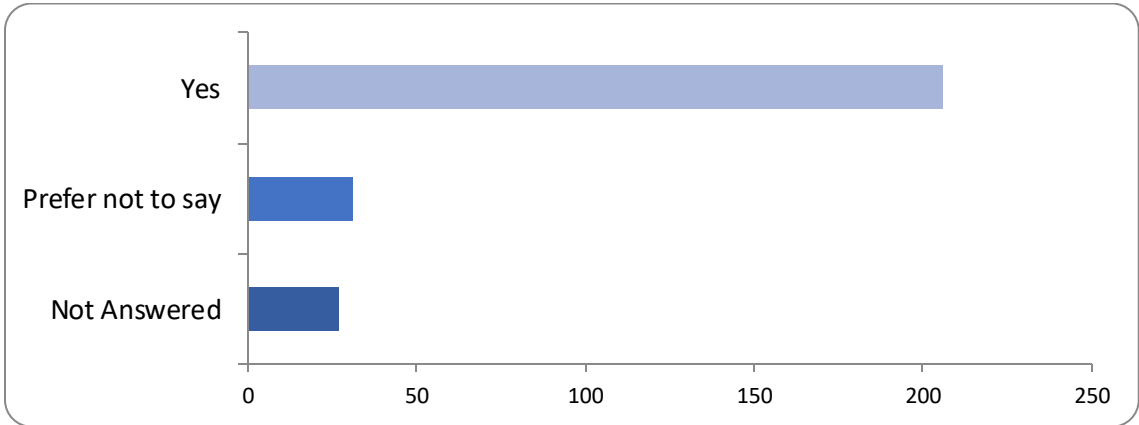
There were 240 responses to this part of the question.



Option	Total	Percent
Yes	211	79.92%
No	0	0.00%
Prefer not to say	29	10.98%
Not Answered	24	9.09%

**10: Do you currently live as your birth sex?**

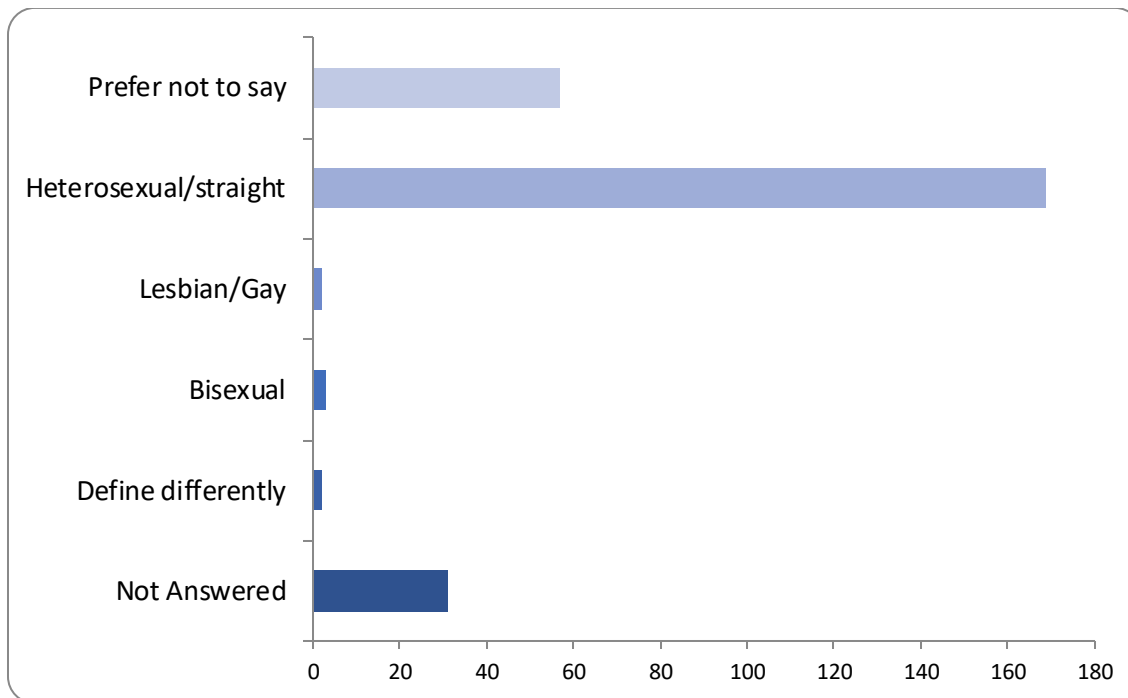
There were 237 responses to this part of the question.



Option	Total	Percent
Yes	206	78.03%
No	0	0.00%
Prefer not to say	31	11.74%
Not Answered	27	10.23%

### 11: How would you describe your sexual orientation?

There were 233 responses to this part of the question.

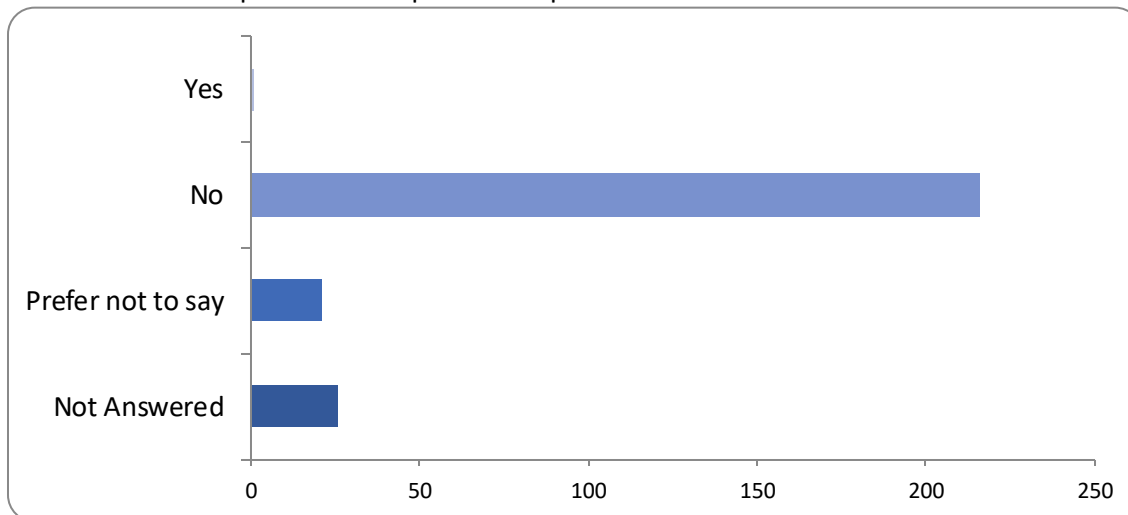


Option	Total	Percent
Prefer not to say	57	21.59%
Heterosexual/straight	169	64.02%
Lesbian/Gay	2	0.76%
Bisexual	3	1.14%
Define differently	2	0.76%
Not Answered	31	11.74%

### 12: Are you currently cared for by Sefton Council?



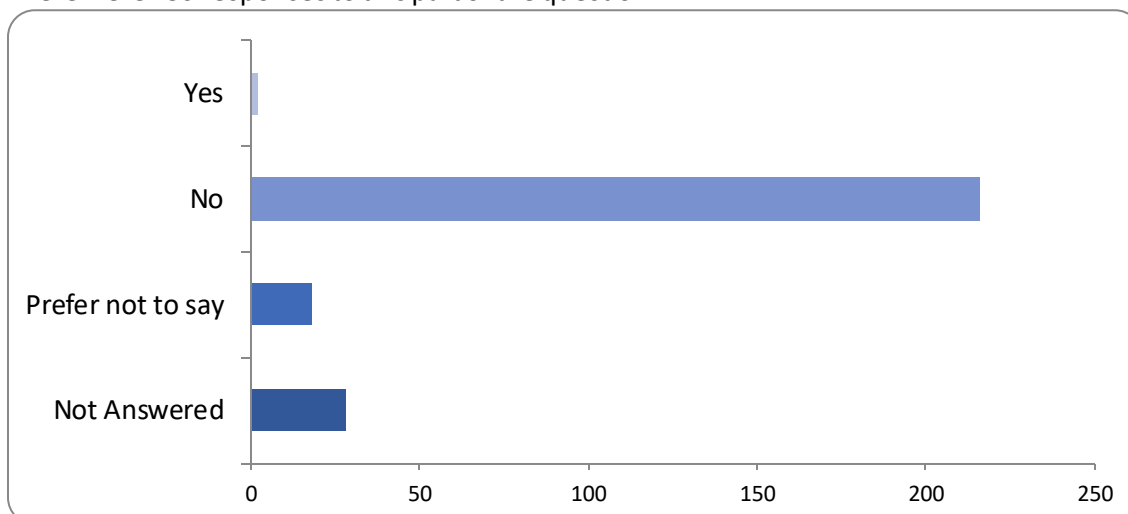
There were 238 responses to this part of the question.



Option	Total	Percent
Yes	1	0.38%
No	216	81.82%
Prefer not to say	21	7.95%
Not Answered	26	9.85%

**13: Have you ever been cared for as a child by Sefton Council or another Local Authority?**

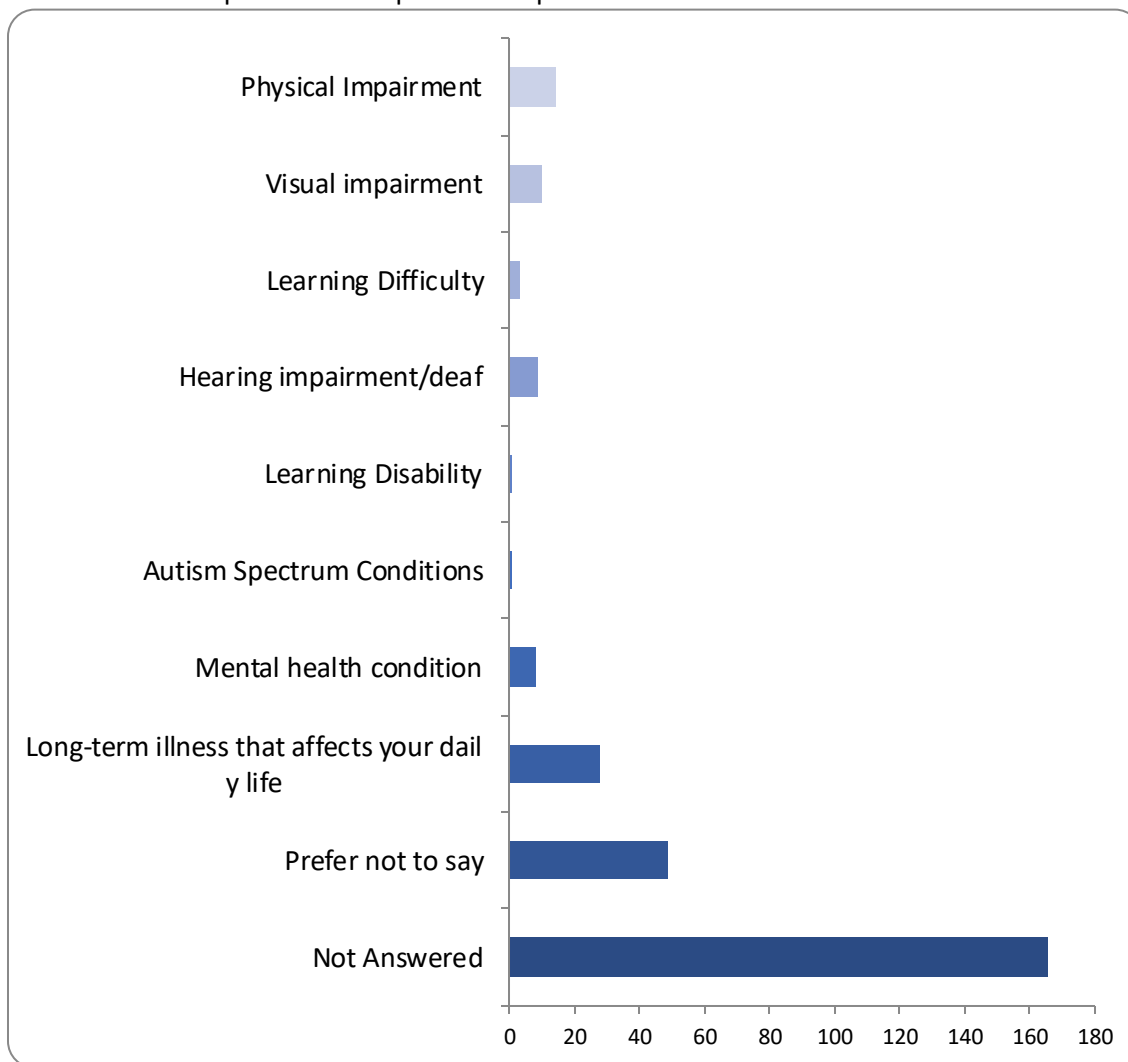
There were 236 responses to this part of the question.



Option	Total	Percent
Yes	2	0.76%
No	216	81.82%
Prefer not to say	18	6.82%
Not Answered	28	10.61%

**14: Disability: Do you have any of the following (please tick all that apply):**

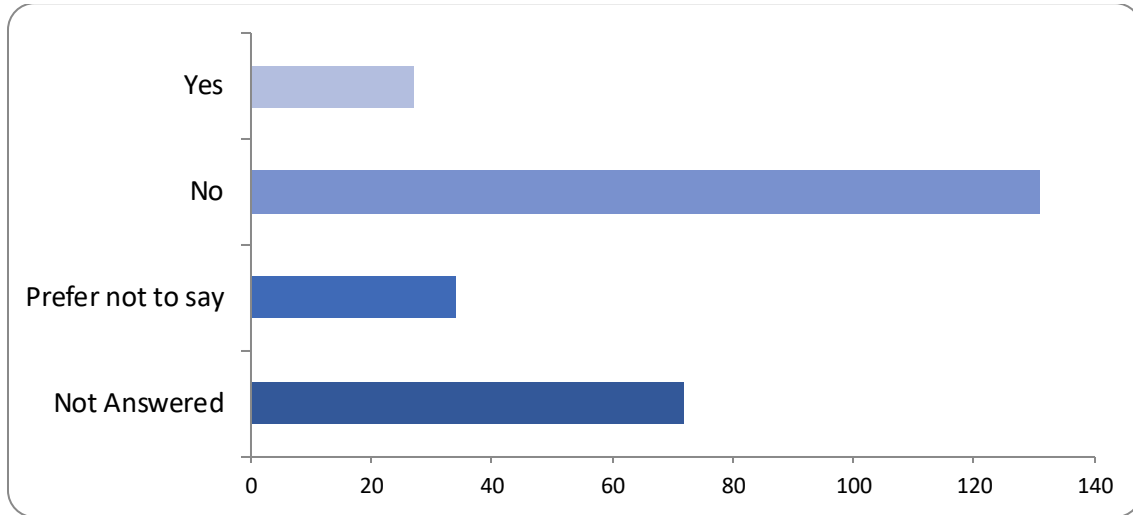
There were 98 responses to this part of the question.



Option	Total	Percent
Physical Impairment	14	5.30%
Visual impairment	10	3.79%
Learning Difficulty	3	1.14%
Hearing impairment/deaf	9	3.41%
Learning Disability	1	0.38%
Autism Spectrum Conditions	1	0.38%
Mental health condition	8	3.03%
Dementia	0	0.00%
Long-term illness that affects your daily life	28	10.61%
Prefer not to say	49	18.56%
Not Answered	166	62.88%

**15: If you have ticked any of the boxes above, or you have cancer, diabetes, or HIV this would be classed as 'disability' under the legislation. Do you consider yourself to be 'disabled'?**

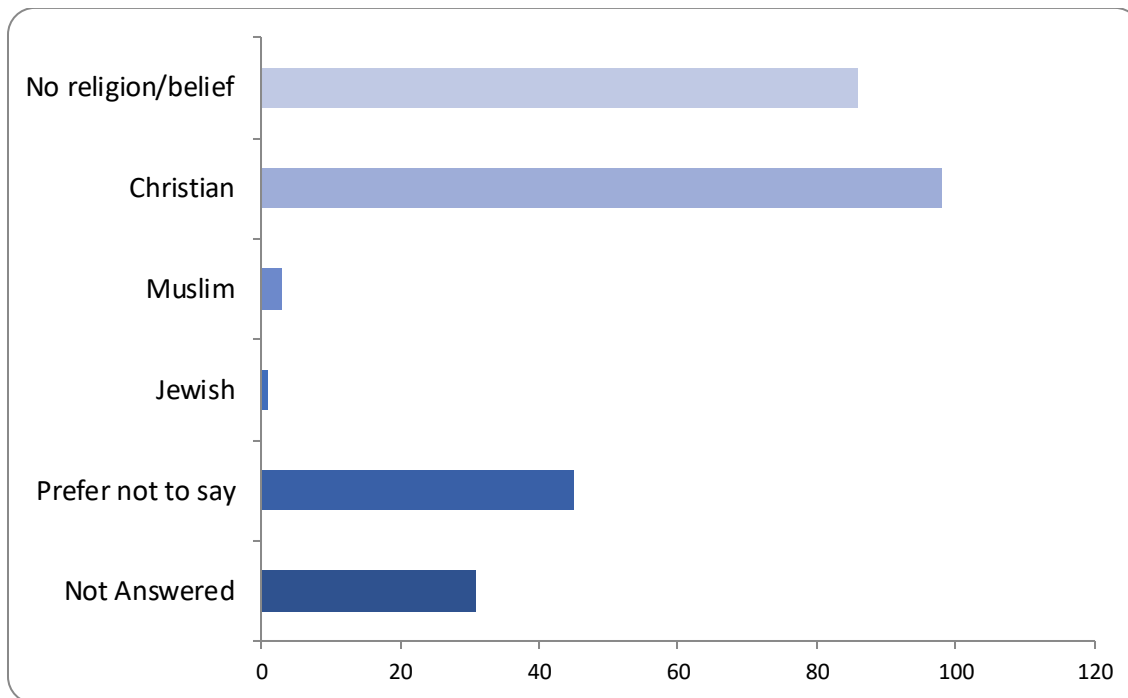
There were 192 responses to this part of the question.



Option	Total	Percent
Yes	27	10.23%
No	131	49.62%
Prefer not to say	34	12.88%
Not Answered	72	27.27%

**16: What is your religion/belief?**

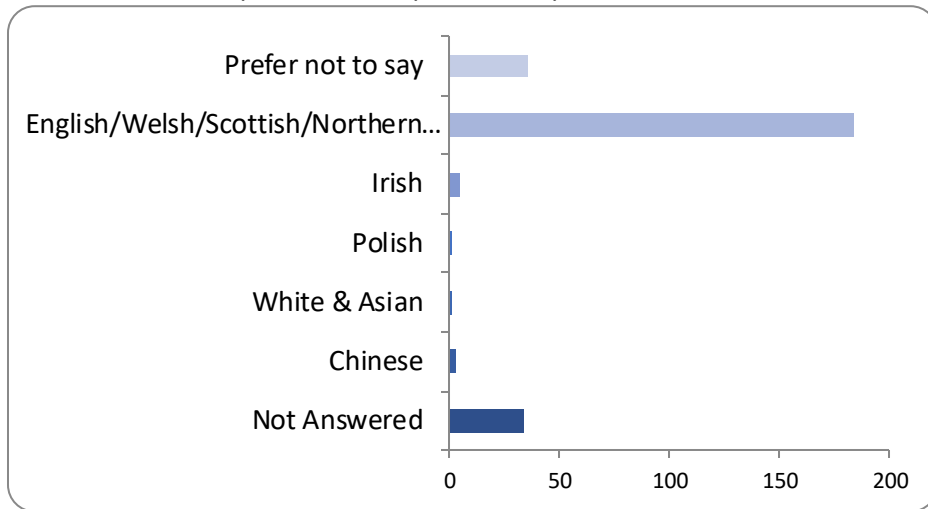
There were 233 responses to this part of the question.



Option	Total	Percent
No religion/belief	86	32.58%
Christian	98	37.12%
Hindu	0	0.00%
Muslim	3	1.14%
Jewish	1	0.38%
Sikh	0	0.00%
Buddhist	0	0.00%
Prefer not to say	45	17.05%
Not Answered	31	11.74%

**17: Race/Ethnicity (please note that Sikh and Jewish are collected in the Religion/Belief Section above) – do you identify as:**

There were 230 responses to this part of the question.



Option	Total	Percent
Prefer not to say	36	13.64%
English/Welsh/Scottish/Northern Irish/British	184	69.70%
Irish	5	1.89%
Gypsy or Irish Traveller or Roma	0	0.00%
Polish	1	0.38%
Portuguese	0	0.00%
Latvian	0	0.00%
Lithuanian	0	0.00%
White and Black Caribbean	0	0.00%
White & Black African	0	0.00%
White & Asian	1	0.38%
Indian	0	0.00%
Pakistani	0	0.00%
Bangladeshi	0	0.00%
Chinese	3	1.14%
African	0	0.00%
Caribbean	0	0.00%

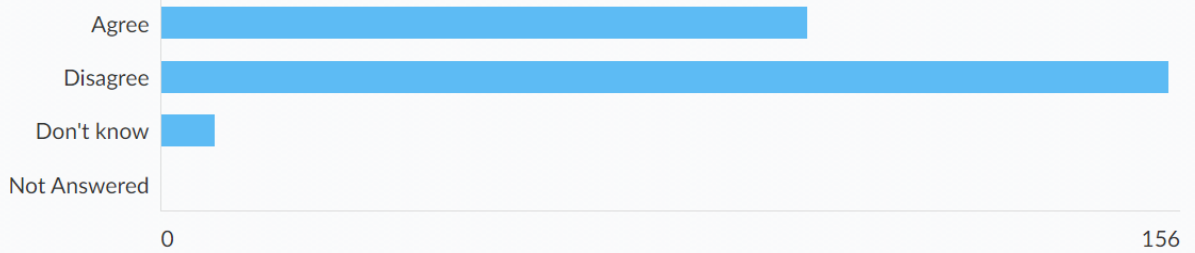
Arab	0	0.00%
Not Answered	34	12.88%

### 3. Consultation Analysis

The consultation received 264 responses. For analysis purposes, this document has separated the responses for Q3 and Q4.

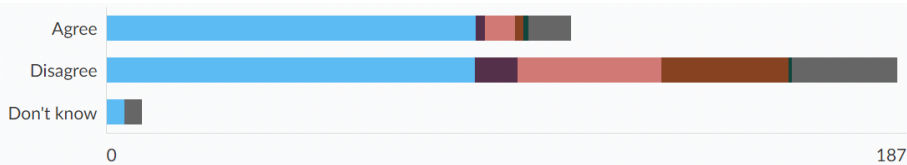
#### Focus on Q3

Question 3: Do you think the extra 100% Council Tax should be charged for homes that are empty after 1 year instead of the 2 years it is now?



Option	Total	Percent
Agree	100	37.88%
Disagree	156	59.09%
Don't know	8	3.03%
Not Answered	0	0.00%

For Q3 only, the breakdown of respondents was as follows:



Option	Total	A member of the public	A local business owner	A landlord of a property in Sefton that isn't empty	A landlord of a property that is empty	An elected member	Other (please specify)
Agree	100 (37.88%)	87 (32.95%)	2 (0.76%)	7 (2.65%)	2 (0.76%)	1 (0.38%)	10 (3.79%)

- Based on answers, the highest number of Agree responses came from 'members of the public' with 87 (32.95% of total respondents).
- Second highest number of Agree responses was 10 from those who listed themselves under 'Other' (3.79%).
- Thirdly, 7 of those who listed themselves as 'Landlord of a Property in Sefton that isn't empty' (2.65%) agreed with Q3.
- The fourth highest number of agreements came jointly from 'Local Business Owners' and 'Landlord of a Property that is empty' with 2 each (0.76%).
- Finally, a single 'Elected Member' agreed (0.38%).

Option	Total	A member of the public	A local business owner	A landlord of a property in Sefton that isn't empty	A landlord of a property that is empty	An elected member	Other (please specify)
Disagree	156 (59.09%)	87 (32.95%)	10 (3.79%)	34 (12.88%)	30 (11.36%)	1 (0.38%)	25 (9.47%)
Don't know	8 (3.03%)	4 (1.52%)	0 (0.00%)	0 (0.00%)	0 (0.00%)	0 (0.00%)	4 (1.52%)

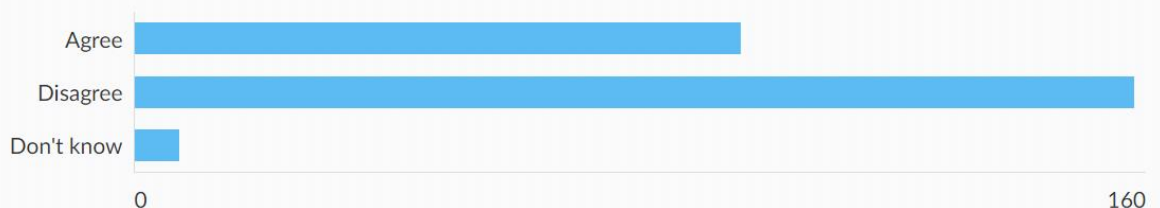
- Moving on to those who disagreed with the proposal, the highest number came from 87 'Members of the public' (32.95%). As noted above, this is the same number of the public who agreed with the proposal.
- The second highest number came from 34 of those who identified as 'Landlord of a property in Sefton that isn't empty' (12.88%).
- This was closely followed in third by 'Landlord of a Property that is empty' with 30 (11.36%).
- 25 respondents identified as 'Other' (9.47%).
- The fifth highest number was from 10 'Local Business Owners' (3.79%).
- Finally, 1 Elected Member disagreed with the proposal (0.38%).

In addition, there was 8 respondents (3.03%) who selected 'Don't Know'. This was 4 apiece of 'Members of the Public' and 'Other' (1.52% each).

Although an even split among members of the public, a high proportion of collective 'landlords' disagreed with the proposals than those landlords who agreed with it.

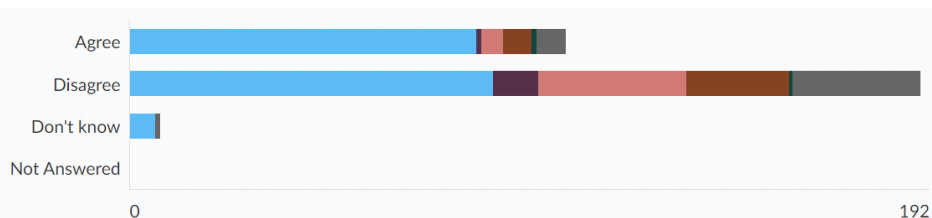
### Focus on Q4

Question 4: Do you think that an extra 100% Council Tax should be charged on homes that are empty but furnished after 1 year?



Option	Total	Percent
Agree	97	36.74%
Disagree	160	60.61%
Don't know	7	2.65%

For Q4 only, the breakdown of respondents was as follows:



Option	Total	A member of the public	A local business owner	A landlord of a property in Sefton that isn't empty	A landlord of a property that is empty	An elected member	Other (please specify)
Agree	97 (36.74%)	84 (31.82%)	1 (0.38%)	5 (1.89%)	7 (2.65%)	1 (0.38%)	7 (2.65%)

- The highest number of respondents came from 'Members of the Public' with 84 in agreement (31.82%).

- The joint second highest came from ‘A landlord of a property that is empty’ and those listed as ‘other’ with 7 apiece (2.65%).
- Thirdly, ‘Landlord of a property in Sefton that isn’t empty’ came in with 5 (1.89%).
- Finally, 1 ‘Elected Member’ and 1 ‘Local Business Owner’ agreed (0.38%).

Option	Total	A member of the public	A local business owner	A landlord of a property in Sefton that isn't empty	A landlord of a property that is empty	An elected member	Other (please specify)
Disagree	160 (60.61%)	88 (33.33%)	11 (4.17%)	36 (13.64%)	25 (9.47%)	1 (0.38%)	31 (11.74%)
Don't know	7 (2.65%)	6 (2.27%)	0 (0.00%)	0 (0.00%)	0 (0.00%)	0 (0.00%)	1 (0.38%)

- For those that disagreed, the highest number came from ‘Members of the Public’ with 88 (33.33%).
- The second highest number came from 36 ‘Landlords of a property in Sefton that isn’t empty’ (13.64%).
- Following in on third was those listed as ‘Other’ with 31 (11.74%).
- The fourth highest was from ‘Landlords of a Property that is empty with 25 (9.47%).
- The fifth highest was from ‘Local Business Owners’ with 11 (4.17%).
- Finally, there was 1 ‘Elected Member’ (0.38%) in disagreement.

In addition to the above, there was also 6 ‘Members of the Public’ (2.27%) and 1 ‘Other’ (0.38%) who did not know whether to agree or disagree.

## Comments

### Disagreement

For those in Disagreement with Q3 & Q4, common themes could be seen among the groups...

Examples of the concerns of Members of the public included:

Don't like this idea think second homes not an issue in this area and this would just hit people who have had to move and struggling to sell.  
If no one living in house then not using council services so why should they be charged double.

100% is excessive!!, even the rich in Abersoch are charged 50%. the levy is meant for problem areas like Cornwall, which sefton isn't. You need affordable housing what if the house exceeds the average affordability bracket?.

Council tax surely is based on usage of services by the residents of a property. Why would you charge double for services which are not being used in the first place?

If homes are not lived in the owners are not accessing local facilities .

Council just wanting more money as council tax is expensive enough as it is.

Why pay more when no one's living there ? We've just bought a house. Completely had to renovate it while still living at home with parents. No water no toilets no walls nothing in the house but we still have to pay £200 a month!

Why pay a charge when they are not using any services. It's like paying for gas and electricity and not using it

Seeking to tax unfairly people who have holiday or 2nd homes and who can bring in money and support the community, will back fire – they can sell up and leave. Sefton should be attracting people, not driving them away.

Common themes in the concerns of members of the public were centred around personal budgets and potentially increased council tax bills for individuals, together with the cost of services available to the public and whether they offer value or not.



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## Examples of the concerns left in the comments from 'Landlords in Sefton with a property that isn't empty' included:

So this seems like a financial penalty for those with a little bit of extra assets and income. What are the 525 homes as a percentage of the total number of homes in Sefton? Why don't you build more homes ?

I believe Landlords are having a very difficult time with the interest rate uo. Most landlords do try to fill an empty property as quickly as possible, they can not afford to refit the property to a rentable position??

If we purchase a property that has been empty, a premium could start straightaway and more likely if you shorten the time. Need protection where we are actively selling, advertising let and carrying out works, including scope and quote.

My holiday home brings income to area. Mortgage trebled, struggling, proposals will destroy business. Run maintained, realistically priced rental properties. Takes time to prepare properties & find tenant. Landlords will sell up.

The council doesn't appear to take into consideration landlords and developers taking dilapidated or empty properties that need long periods of construction into account with CT exemption.

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Common themes include fears of the impact those proposals could have on their business, both economically and in the viability of investing in new properties within the Sefton area.

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## Examples of the concerns left in the comments from 'Landlord of a property that is empty':

I can't sell my late xhusband flat, lost 2 offers. Im a pensioner and pay CT, service charge, utility bills out of my pension. I think its very unfair to expect double council tax as my flat is empty and costing the council nothing.

Very penal on probate sales

Why should Sefton charge more when owners are already paying Council Tax? If a house is empty there are no residents using any of the Councils services and yet the Council is already receiving substantial revenue from that property.

The property is empty because of no fault of mine.. the last tenants trashed it and I'm trying to make it rentable again .. the cost of this is huge and as my husband recently passed away it's a slow process

Yes if property has been inherited and need time to grieve should consider the current housing market making it v.hard to sell, why should you be penalised for over 1yr  
cost of living crisis that extra amount could send someone into debt

Concerns in this area stem from having increased bills at times of unforeseen circumstances determining if a property is empty (such as passing of a relative or tenants unexpectedly vacating). In addition there are similar concerns to 'Members of the public', such as paying more for local services, or local services not being used.

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## Agreement

For those in Agreement with Q3 & Q4, common themes could be seen within groups:

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### Members of the public...

The revenue raised could offset the CT reduction scheme for locals who contribute permanently to the local economy. We have 2 affordable properties perfect for young locals just lying idle as little-used second homes/investments.

Anyone who has left their home unattended because they are caring for someone else in their own home should not be included in this; they shouldn't be penalised for their kindness/sense of duty.

I live next door to a property that is derelict and been empty for almost 4 years. It has been used as a cannabis farm. I am sick to death of it. Charge as much as possible

According to Shelter there are 250,000 homeless people in the uk & 1 million empty homes.  
I fully support any measure designed to tackle these issues & prevent profiteering from people's misfortune & misery.

Too many properties are standing empty. We wouldn't have to build so many new houses if empty houses could be brought into use by making it too expensive to just leave them to rot.

There is a housing shortage for families who need a residence, this is worsened by Rich people who buy homes as accessories-This needs to stop!  
I support the council gaining some needed funds by taxing this wealthy strata of society.

**Common themes for the public stem from the potential for charges to be used to improve areas suffering from anti-social behaviour due to empty properties attracting crime, and freeing up empty homes to tackle issues such as homelessness via the council gaining funds through the proposals to improve services.**

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### Landlords in Sefton with a property that isn't empty...

As a landlord I am required to pay council tax after 1 month once the residential poroeprty becomes vacant.

Why not other landlords who abuse the system for profit

Same rules should apply to commercial premises on our high streets.

I feel there should be a flexible approach from Sefton council, after 12 months empty, pending on circumstances and valid reasons for a property remaining empty.

Analysis of this smaller number of submitted comments indicates a common theme of 'fairness' being applied for landlords who agree with the proposals.

### Landlord of a property that is empty...

Discretion given to rental properties up for sale but not selling after 12 months.  
Not applicable for properties where work is being undertaken to update/improve for say 3 months?

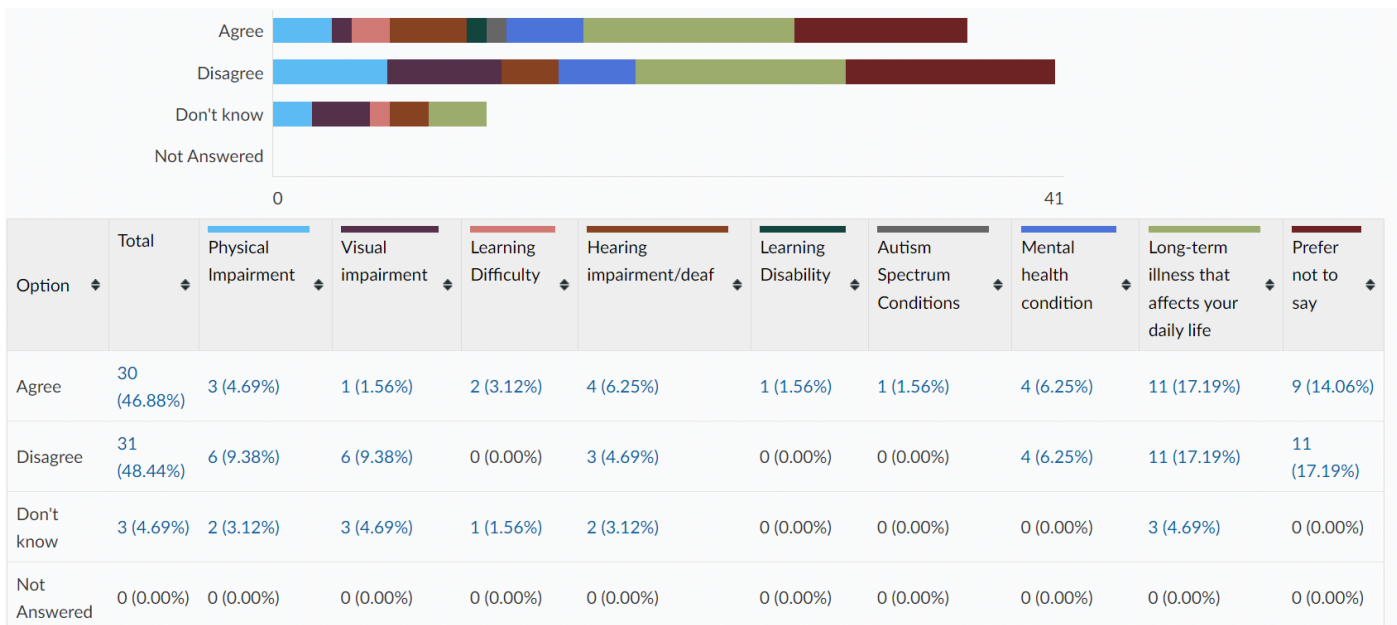
Only 1 comment supplied from this group. Although agreeing to the proposals, they feel there should be scope for ensuring there are certain exceptions based on specific circumstances. This is similar to landlords who disagreed, in that they were worried that the proposals were unfair to properties in specific circumstances.

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## Equalities

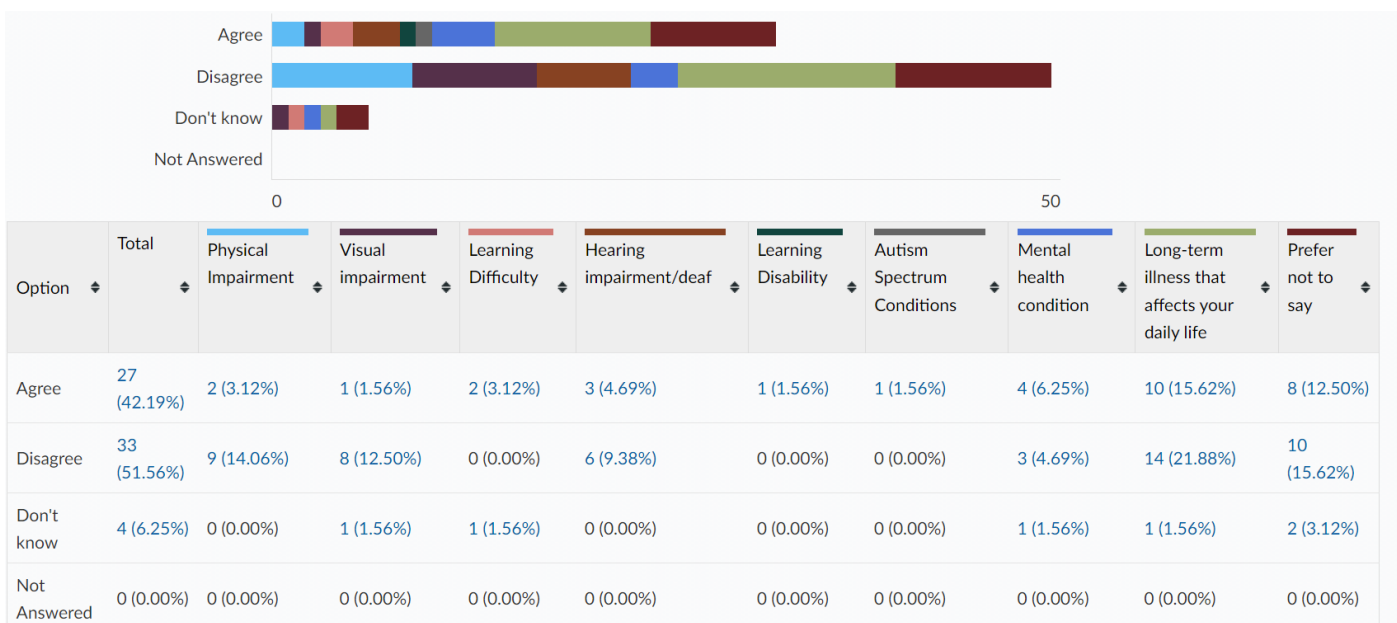
Out of the 264 responses, 64 responses (where permission was given to share information from the Equalities Questionnaire) detailed a disability. For Q3 this was broken down into the following:

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Agree and disagree were close in comparison with 30 to 31 respectively (46.88% and 48.44%).

For Q4, and for the same 64 as gave permission in Q3, agree/disagree was broken down as follows:



33 respondents (51.56%) disagreed with the proposal to 27 (42.19%).

#### 4. Equalities Impact Assessment

## Equality Analysis Report – Empty Properties and Council Tax

### Details of proposal: Proposal to introduce new discretionary Council Tax Premiums on Empty Properties and Periodically Occupied Properties

Council Tax is a local tax on domestic properties which helps to pay for local services, such as social services and refuse and recycling collections, as well as contributing towards police

and fire services. The amount payable depends on the property banding. There is also a range of discounts and exemptions available to reduce payable liability.

The Council Tax (Prescribed Classes of Dwelling) (Amendment) (England) Regulations 2012 have allowed billing authorities in England, to decide what level of Council Tax to charge owners of empty property from April 2013.

The Local Government Finance Act 2012 was also amended from April 2013, enabling billing authorities to charge an empty homes premium in respect of properties that have been unoccupied and substantially unfurnished for two years or more.

Across Sefton there are currently around 2,100 homes that have been empty for six months or longer (excluding those which are exempt from paying Council Tax); of these, nearly 1,400 have been empty for one year or more. In a time when demand for housing is increasing this is a significant wasted resource.

On 31 October 2023, there were 815 long-term empty dwellings paying a premium of at least 100%. Applying the premium on properties that have been empty for one year, rather than two, would mean that a further 570 properties would have to pay a 100% premium unless the owners took action to bring those properties back into use.

On 3 October 2023, there were more than 405 properties liable for Council Tax in the borough registered as second homes. Such properties are likely to be empty for long periods of the year and, like other empty homes, could be viewed as a wasted resource in a time of high demand for housing.

The proposed new premiums give local authorities a legislative tool to incentivise owners to bring unoccupied dwellings back into use.

### **Ramifications of Proposal:**

The Levelling Up and Regeneration Bill received Royal Assent in October 2023, and gives additional discretionary powers to billing authorities to:

- Reduce the time period in which a Council Tax premium can be charged on empty homes from 2 years to 1 year from April 2024
- Charge a premium in respect of empty properties that are unoccupied and furnished (often referred to as second homes) from April 2025.

The proposals to exercise the new discretionary powers put forward as part of this annual review of Sefton's Council Tax Discount Schemes for 2024/25, has the following key aims:

- To encourage empty properties back in to use
- Ease housing supply pressures
- Reduce negative impacts, such as anti-social behaviour, reductions in rental & market values on surrounding properties, desirability of an area.
- Generate additional revenue that will be used to support the provision of council services.

### **Exceptions:**

In July 2023, the Government published a consultation which set out a number of exceptions that billing authorities would need to apply when charging a premium under the Levelling Up

and Regeneration Act 2023.

These exceptions included in the consultation are highlighted below:

<b>Exception</b>	<b>Applies to</b>
1. Properties Undergoing Probate	Both
2. Properties being actively marketed for sale or let	Both
3. Empty properties undergoing major repairs	long-term empty homes
4. Annexes forming part of, or being treated as part of, the main dwelling	second homes
5. Job-related dwellings	second homes
6. Occupied caravan pitches and boat moorings	second homes
7. Seasonal homes	second homes

It was proposed that exception 1 should apply for a maximum of 12 months and that exceptions 2 and 3 apply for a maximum of 6 months. The exceptions 4, 5, 6, and 7 are not time limited. These exceptions would provide council taxpayers time to sell or let their properties without having to pay the premium. The Government has not yet published the outcome of the consultation.

The proposal to introduce new discretionary Council Tax Premiums has been carried out mindful of the Council's equalities duties.

### **Are there any protected characteristics that will be disproportionately affected in comparison to others?**

*The protected characteristics under the Equality Act 2010 are:*

#### **Age (working age)**

A range of statutory Council Tax discounts and exemptions are available including means tested support, single person discounts, disabled persons relief. These are not within the scope of these changes and so will continue to be awarded in respect of occupied properties, along with those that are relevant to homes that have been left empty, for example to provide or receive care.

Discretionary support may be available where hardship is demonstrated under the Council's Exceptional Hardship Fund policy.

No impacts identified specific to this equality group.

#### **Age (Pensionable age)**

See above.

No impacts identified specific to this equality group.

#### **People with a Disability**

With consideration given to people with disabilities, there is no evidence which would suggest that the changes will have a disproportionate impact on this group.

#### **Gender Reassignment**

No impacts identified specific to this equality group.

#### **Marriage and Civil Partnership**

No impacts identified specific to this equality group.

### **Race**

No impacts identified specific to this equality group.

### **Religion or Belief**

No impacts identified specific to this equality group.

### **Sex**

No impacts identified specific to this equality group.

### **Sexual Orientation**

No impacts identified specific to this equality group.

### **Pregnancy and Maternity**

No impacts identified specific to this equality group.

### **Mitigation factors to minimise negative impacts**

The Council has put the following mitigation in place:

- Provision of a discretionary Exceptional Hardship Fund that may provide additional support to those financially vulnerable to struggling to pay Council Tax
- Offering 12-month (rather than 10-month) instalment payments to Council Tax payers to help ease payment difficulties.
- Establishing a co-ordinated working relationship between the Council's contracted Enforcement Agents and Citizens Advice Sefton to support people in debt, ensuring that Citizens Advice Sefton has direct lines of communication with the Enforcement Agents and can arrange for recovery action to be placed on hold whilst discussing and agreeing affordable payment arrangements.
- As well as charging the empty homes premium, there are other Council initiatives to help bring empty homes back into use, this includes offering advice to owners through sending regular letters and the Council's property accreditation scheme that helps empty homeowners find tenants for their property. The Council's Housing Standards Team will also work with owners to bring their properties back into use. However, in some cases enforcement action is required when the property is causing a statutory nuisance, and the owner is uncooperative or untraceable.

### **Care Leavers**

The Council provides up to 100% Council Tax discount to support to young people leaving local authority care up to the date of their 25th birthday.

No further impacts identified specific to this group.

### **Armed Forces Covenant**

Provisions exist for members of the armed forces who live in and pay Council Tax for a property which their employer requires them to occupy, and they are liable for Council Tax on a second furnished property, a discount of 50% may apply. The job related second home discount will apply to either:



- The job-related dwelling if it is the second home of the householder or their spouse/civil partner (not their main home), or
- Another dwelling if the job-related dwelling is the main residence of the householder or their spouse/civil partner and they have another dwelling that is therefore a second home.

One of the properties must also fall into the following class:

- C – i.e., in the armed forces and have their main residence in the UK in Ministry of Defence accommodation which is exempt from Council Tax under Class O.

Members of HM forces are sometimes obliged through the nature of their occupation to reside in accommodation provided by their employers, both in the UK and whilst serving overseas.

Current Council Tax legislation does provide for taxpayers to be liable at more than one address. Living accommodation for UK armed forces, including barrack and other accommodation, which is owned by the Secretary of State is exempt from Council Tax and contributions in lieu of Council Tax (CILOCT) are payable by the Ministry of Defence to broadly match the amount of Council Tax that would otherwise have been payable. These contributions are passed on by the MOD through averaged additions to the accommodation charges of service personnel.

No further impacts identified specific to this equality group.

#### **Consultation:**

A public consultation has been carried out to seek views on the proposed change. A direct mailshot was issued to the owners of approximately 1,500 empty properties in Sefton to alert them to the consultation for them to provide their views if they wished.

The consultation ran from 11/09/2023-27/10/2023. It was hosted on the Council's Citizen Space Website with alternative paper copies available on request.

There were 264 responses to the consultation, with the questions broken down as follows.

**Question 3** – 'Do you think the extra 100% Council Tax should be charged for homes that are empty after 1 year instead of the 2 years it is now' had an agreement rate of 37.88% and a disagree rate of 59.09%, with 3.03% who did not know.

**Question 4** – 'Do you think that an extra 100% Council Tax should be charged on homes that are empty but furnished after 1 year' had an agreement rate of 36.74% and a disagree rate of 60.61%, with 2.65% who did not know.

#### **Is there evidence that the Public Sector Equality Duties will be met?**

*The Equality Act 2010 requires that those subject to the Equality Duty must, in the exercise of their functions, have due regard to the need to:*

1. *Eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Act.*

2. *Advance equality of opportunity between people who share a protected characteristic and those who do not.*
3. *Foster good relations between people who share a protected characteristic and those who do not.*

*The Act explains that having due regard for advancing equality involves:*

- *Removing or minimising disadvantages suffered by people due to their protected characteristics.*
- *Taking steps to meet the needs of people from protected groups where these are different from the needs of other people.*
- *Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.*

The Council has set out in the sections above how it meets its equalities duties in relation to the proposed introduction of new discretionary Council Tax Premiums for empty properties and those periodically occupied.

### **What actions would follow if proposal accepted by Cabinet and Council?**

Applying the premium on properties that have been empty for one year, rather than two, would mean that a further 570 properties would have to pay a 100% premium unless the owners took action to bring those properties back into use.

A premium of up to 100 per cent will be applied on second homes. The legislation requires that a billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates. This is required to give second homeowners 12 months' notice of the change. As a result of this clause the earliest date the premium could be applied is 1 April 2025.