

Report to:	Cabinet Council	Date of Meeting:	10 January 2019 24 January 2019
Subject:	Local Council Tax Reduction Scheme 2019/20 Increase to Long Term Empty Homes Premium & Council Tax Base 2019/20		
Report of:	Head of Corporate Resources	Wards Affected:	(All Wards)
Portfolio:	Cabinet Member - Regulatory, Compliance and Corporate Services		
Is this a Key Decision:	Yes	Included in Forward Plan:	Yes
Exempt / Confidential Report:	No		

Summary:

The purpose of this report is to provide details of the Council Tax Reduction Scheme 2018/19 review and to recommend no change to the local scheme in 2019/20 for working age claimants.

The report asks that Cabinet recommend to Council an increase to the long term empty homes premium from 50% to 100% following the outcome of the consultation.

Finally, it presents an updated Council Tax Base for Sefton Council and each Parish area for 2019/20.

Recommendation(s):

Cabinet:

- 1) Note the contents of the Council Tax Reduction Scheme 2018/19 review.
- 2) Recommend to Council no changes to the existing Council Tax Reduction Scheme for 2019/20 for working age claimants.
- 3) Note the outcome of the consultation and equality impact assessment on the proposal to increase the long-term empty homes premium as set out in Annex B
- 4) Recommend that Council approves an increase to the long-term empty homes premium from 50% to 100% from 1 April 2019, as indicated in section 5.7 of this report.
- 5) Recommend that Council approves the relevant 2019/20 Council Tax Base for Sefton Council and each Parish Area as set out in Annex A.

Council:

- 1) Note the contents of the Council Tax Reduction Scheme 2018/19 review.
- 2) Approve no changes to the existing Council Tax Reduction Scheme for 2019/20 for working age claimants.
- 3) Note the outcome of the consultation and equality impact assessment on the proposal to increase the long-term empty homes premium as set out in Annex B
- 4) Approve an increase to the long-term empty homes premium from 50% to 100% from 1 April 2019, as indicated in section 5.7 of this report.
- 5) Approve the relevant 2019/20 Council Tax Base for Sefton Council and each Parish Area as set out in Annex A.

Reasons for the Recommendation(s):

Council Tax Reduction Scheme

Each financial year the Council must consider whether to revise or replace its Local Council Tax Reduction Scheme. The Council must approve and adopt the 2019/20 Council Tax Reduction scheme by 11 March 2019. Note - the deadline has been moved from 31 January to 11 March. This has been delivered through the Council Tax Reduction Scheme (Amendment) (England) Regulations 2017.

The report comments on the impact of various changes made to the scheme for the current year 2018/19 together with the impact of the Government Welfare Reform changes. After consideration of the factors outlined in the report it is proposed that the Local Council Tax Reduction Scheme for 2019/20 remains unchanged for working age claimants.

Long-term empty homes premium

Increasing the long-term empty homes premium is intended to encourage owners of homes that have been empty for more than two years to bring them back into use. Any additional income raised from the premium will help support the provision of Council services.

Council Tax Base

In accordance with the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, as amended, the Council is required to set a tax base for both Sefton Council and for each Parish Area for 2019/20 before 31 January 2019.

Alternative Options Considered and Rejected: (including any Risk Implications)

Council Tax Reduction Scheme

The Council revised its local Council Tax Reduction Scheme in 2018/19 following a consultation process. The changes were introduced in April 2018 and continue to be

monitored to fully assess the impact. A longer period is needed to fully evaluate the impact of the changes and to allow a period of stability for residents claiming Council Tax Reduction. As a result, no alternative options for change have been considered for 2019/20.

Empty Homes Premium

The Council could choose not to increase the long-term empty homes premium; however, this would not provide any additional incentive for owners of long-term empty homes to bring them back into use.

What will it cost and how will it be financed?

(A) Revenue Costs

Revenue Costs

Council Tax Reduction Scheme 2019/20

There would be no additional revenue implications because of a decision to retain the current scheme. The cost of the current council tax reduction scheme discounts has been reflected in the council tax base.

Increase in Long-Term Empty Homes Premium to 100%

Increasing the empty homes premium from 50% to 100% is forecast to increase Council Tax income by £225,000 in 2019/20. This income is built into Council Tax Base Option 2 and will be distributed between Sefton Council and its major preceptors

Council Tax Base

Changes to the council tax base will have an impact on the level of Council Tax income transferred from the Collection Fund to the Council's General Fund in 2019/20. It will also impact on the amounts due to the Police and Crime Commissioner, and the Fire and Rescue Service in the year.

The following table shows the impact of the changes to the tax base between 2018/19 and 2019/20. Option 1 assumes that the long-term empty homes premium remains at 50% in 2019/20. Option 2 assumes that the long-term empty homes premium will increase from 50% to 100% in 2019/20. These figures are based on the 2018/19 Council Tax levels:

Council Tax Income Increase (-) / Decrease (+)	Sefton Council £000	Police & Crime £000	Fire & Rescue £000	Total £000
Tax Base Option 1	1,542	180	77	1,799
Tax Base Option 2	1,735	202	87	2,024

(B) Capital Costs

No capital costs applicable.

Implications of the Proposals:

The following implications of this proposal have been considered and where there are specific implications, these are set out below:

Resource Implications (Financial, IT, Staffing and Assets):

The proposed options will deliver administrative efficiencies where possible in support of the scheme.

Legal Implications:

Local Council Tax Reduction Scheme

By Section 5 of Schedule 1A of the Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012) for each financial year each billing authority must

- a. Consider whether to revise its Council Tax Reduction Scheme or to replace it with another scheme
- b. Make any revision to its scheme, or any replacement scheme, no later than 11 March in the financial year preceding that for which the revision or replacement is to have effect. *Note - the deadline has been moved from 31 January to 11 March. This has been delivered through the Council Tax Reduction Scheme (Amendment) (England) Regulations 2017.*
- c. If any revision to a scheme, or any replacement scheme, has the effect of reducing or removing a reduction to which any class of person is entitled, the revision or replacement must include such transitional provision relating to that reduction or removal as the authority thinks fit.
- d. Before revising its scheme or making a replacement scheme, an authority must:
 - i. Consult any major precepting authority which has power to issue a precept to it.
 - ii. Publish a draft scheme in such manner as it thinks fit, and
 - iii. Consult other such persons as it considers are likely to have an interest in the operation of the scheme.

Council Tax Empty Property Homes Premium

The statutory provisions which empower the Council to effect the proposed changes are set out in this report.

To comply with public law principles of good decision making a consultation on the proposals has taken place and the outcomes are detailed in this report.

Equality Implications:

The equality implications have been identified and mitigated.

Contribution to the Council's Core Purpose:

Protect the most vulnerable: The options proposed will help to maintain fairness, consistency and is easier for the customer to understand. Working more effectively with Universal Credit Full Service aligns the provision for children, disability housing and caring responsibilities.
Facilitate confident and resilient communities: Not applicable
Commission, broker and provide core services: Not applicable
Place – leadership and influencer: Not applicable
Drivers of change and reform: Not applicable
Facilitate sustainable economic prosperity: Help people out of financial hardship and support people into work.
Greater income for social investment: Not applicable
Cleaner Greener: Not applicable

What consultations have taken place on the proposals and when?

(A) Internal Consultations

The Head of Corporate Resources (FD.5484/18.....) and the Chief Legal and Democratic Officer (LD.4609/18....) have been consulted and any comments have been incorporated into the report.

(B) External Consultations

Council Tax Reduction Scheme 2019/20

The precepting authorities (Merseyside Fire Service and Merseyside Police) and the combined Authority have been informed of the recommendation no change to the local scheme for 2019/20.

Empty Homes Premium

A public consultation on the proposal to increase the council tax empty homes premium ran for 5 weeks from 29th October 2018 to 3rd December 2018. Details of the proposal are set out in this report and a summary of the consultation findings and equality impact assessment can be found at Annex B of this report.

The Police and Crime Commissioner for Merseyside supports the Council's proposals to increase the Council Tax premium from 50% to 100% in-line with the new legislation from 1 April 2019.

In addition, the Police and Crime Commissioner would also support the Council if it was minded to charge up to: -

- 200% premium from 1st April 2020 on properties empty for 5 years or more; and
- 300% premium from 1st April 2021 on properties empty for 10 years or more

Implementation Date for the Decision

Following the expiry of the “call-in” period for the Minutes of the Cabinet recommendation to Council and approval by Council 24 January 2018.

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Appendices:

Annex A: Council Tax Base Report 2019/20.

Annex B: A summary of feedback from the consultation on increasing the Council Tax Long term empty Homes Premium from 50% to 100% and the associated equalities impact assessment.

Background Papers:

There are no background papers available for inspection.

Introduction/Background

1.1 Local Council Tax Reduction Scheme

- 1.2. Local Council Tax Reduction replaced Council Tax Benefit (CTB) with effect from the 1 April 2013. The Council Tax Reduction Scheme is a discount awarded to those on a low income to help towards the cost of their council tax bill. It is based on a person's household and income. The local scheme rules only apply to working age council tax payers. Pensioners are protected by legislation and must be provided with the level of council tax support specified by the Government.
- 1.3 The total grant of £24.2m transferred to the Council, Police and Crime Commissioner, and Fire Service in 2013/14 to fund the local scheme was £3.0m (11%) lower than had previously been provided to fund council tax benefit in 2012/13. As a result, the Council had to introduce changes to the national default council tax support scheme in order to ensure that the local council tax support scheme was cost neutral. As the Council was unable to alter the pensioner scheme rules, the saving requirement was met by reducing the level of support provided to working age claimants and through technical changes to empty property discounts.
- 1.4 The Council is required by law to review the scheme each year irrespective of whether it is being amended.
- 1.5 The Council Tax Reduction Scheme for 2019/20 must be agreed by full Council by 11th March 2019.

2. Review of the Local Council Tax Reduction Scheme 2018/19

2.1. Areas Covered by the Scheme Review

To satisfy the requirement to review the Council Tax Reduction Scheme the following key areas were evaluated:

- Claimant caseload
- Scheme expenditure
- Impact on the most vulnerable claimants
- Welfare reform changes
- Council Tax collection
- Attachment of Benefits
- Review of scheme principles
- Council Tax Exceptional Hardship fund

2.2 Claimant Caseload

- 2.3 The table below shows the caseload data at 30th September 2018 compared to caseload data at the end of each year since the Council Tax Reduction Scheme was introduced in 2013/14.

Year	Date	Pensioners	Working Age	Total	Change
2013/14	03.04.14	14,655	16,025	30,680	n/a
2014/15	01.04.15	13,925	15,349	29,274	-1,406
2015/16	31.03.16	13,206	14,886	28,092	-1,182
2016/17	31.03.17	12,541	14,524	27,065	-1,027
2017/18	31.03.18	11,970	14,005	25,975	-1,090
2018/19	30.09.18	11,650	13,951	25,601	-374

The working age caseload can be split further:

Year	Date	Employed	Other	Total	Change
2013/14	03.04.14	2,874	13,151	16,025	n/a
2014/15	01.04.15	2,748	12,601	15,349	-676
2015/16	31.03.16	2,504	12,382	14,886	-463
2016/17	31.03.17	2,193	12,331	14,524	-362
2017/18	31.03.18	1,900	12,105	14,005	-519
2018/19	30.09.18	1,763	12,188	13,951	-54

- 2.4 Pensioner Claimants: Since the initial implementation of the scheme in 2013/14 the number of Pensioner Claimants has declined in every year. The total change in pensioner claimant numbers between 2013/14 and 2017/18 was -2,685, which is a reduction of -18.3%. Pensioner claimant numbers have continued to fall in 2018/19.

2.5 Scheme Expenditure

The following table shows the Council Tax Reduction Scheme Expenditure reported in the Revenue Outturn Return compared to the mid-year estimate for 2018/19:

Year	Source	Pensioners £000	Working Age £000	Total £000	Change £000
2013/14	RO Return	13,305	9,907	23,212	n/a
2014/15	RO Return	12,152	10,364	22,516	-696
2015/16	RO Return	11,895	9,760	21,655	-861
2016/17	RO Return	11,540	10,559	22,099	+444
2017/18	RO Return	11,378	10,948	22,326	+227
2018/19	Estimate	12,634	10,182	22,816	+490

Notes:

- 2013/14: The split of Pensioner and Working age costs included an estimate based on ceased cases so may not provide an accurate basis for comparison.
- 2016/17: The increase in the total cost included the impact of the reduction in claimant contribution, from 20% in 2015/16 to 16% in 2016/17 and the Council Tax increase of 3.69% in year.

3. 2018/19 Estimate: Pensioner cost is the amount reported in the 2018 CTB return shown below. The working age amount is the difference between the pensioner cost and the total cost forecast for the year.

2.6 Council Tax Base Return Data

The following table provides a view of the Council Tax Reduction Scheme expenditure based on weekly payments recorded in early October as reported in the Council Tax Base Return:

Year	Source	Pensioners £000	Working Age £000	Total £000	Change £000
2013	CTB Return	12,602	10,214	22,816	n/a
2014	CTB Return	12,491	10,260	22,751	-65
2015	CTB Return	11,991	10,033	22,024	-727
2016	CTB Return	12,503	9,918	22,421	+397
2017	CTB Return	12,579	9,816	22,395	-26
2018	CTB Return	12,634	9,742	22,376	-19

2.7 Impact on the most vulnerable claimants

The scheme implemented for 2018/19 continues to address the Council's priorities to minimise the impact on the most vulnerable, by seeking to strike a balance between dealing with Council priorities whilst supporting the financially vulnerable. The Council, having recognised the impact on communities, has introduced a range of mitigating actions, including:

- Provision of an Exceptional Hardship Fund (see Section 2.11)
- Maintenance of core aspects of the Government Housing Benefit scheme that provides additional assistance where there are children, disability and caring responsibilities.
- Council Tax collection – 12-month instalment payments continue to be offered to council tax payers.
- Enforcement action – a sensitive approach was adopted to consider the potential vulnerability of Council Tax support claimants. Before cases are referred to Enforcement Companies a vetting stage has been introduced and cases are dealt with under a separate debt recovery process to minimise potential increases in debt.

A role has been created within the Revenues team to monitor vulnerability issues and identify areas for improved processes. For example, care leavers and the issue of severe mental impairment, to help ensure that there is an effective communication in place to provide awareness.

Regular meetings are held with the Sefton Citizens Advice to discuss ways of fast-tracking their enquiries and holding recovery action whilst money advice is sought. The Revenues, Benefits and Customer Services areas are reviewing all

documentation to improve signposting to customers to use these services which include “drop in” dates without the need to make an appointment and late-night opening of Citizen Advice Bureau offices.

2.8 Welfare Reform Changes

The Government has implemented a series of welfare reform changes aimed at cutting the cost of welfare payments and providing more incentives to work. These changes have had an impact on many claimants and the value of council tax reduction for claimants.

Because of the Government making alterations to the Housing Benefit scheme and other welfare reform changes, specifically relating to the rollout of Universal Credit, there was a need to make some technical changes to the Council’s Local Council Tax Reduction scheme, for non-pensioner claimants only, so that both schemes are more aligned. Council therefore approved the following changes for the Council’s Local Council Tax Reduction scheme for 2018/19 to take effect from 1st April 2018.

The table below provides a summary of the changes implemented for 2018/19 and the impact as at 12th November 2018: -

Description of the change	Comment
Fixed Income Period for six months	<p>There are 770 cases with a Fixed Income Period applied.</p> <p>By setting a Fixed Income Period, Council Tax Reduction does not need to be recalculated each month when earnings fluctuate. The Benefits Service continue to review the claims to identify what the change is and decide if it requires reassessment.</p> <p>There are some administrative and efficiency savings as Council Tax Reduction cases will not be recalculated each month where earnings fluctuate. Notification letters are not produced when there is no recalculation, revised Council Tax bills are not issued and customers do not have a need to contact the Council to ask why their Council Tax bill has changed etc.</p>
Apply a minimum income floor for all Council Tax Reduction new claims where they have been self-employed for more than 12 months.	<p>There are 10 Council Tax Reduction claims where the minimum income floor has been applied. All but 2 of the cases resulted in the customer not qualifying for Council Tax Reduction as a result of the minimum income floor being used. The low number affected is not surprising as the provision only applies to new claims.</p>

This change mirrors the rules used in Universal Credit	
Temporary absence rules for Housing Benefit and Council Tax Reduction for those who leave the country for more than four weeks.	No claims have been identified that are affected by this change. The four-week absence period can be extended by a further four-weeks if absence is linked to the death of a close relative or up to 26-weeks in certain other specified circumstances.
Reform of Bereavement benefits Bereavement support payment is disregarded for all other DWP benefits, including Housing Benefit	Currently there is 3 live CTR cases where there is BSP (bereavement support payment) recorded on the claim.
Replicate Income / Capital disregard rules for money received from We Love Manchester Emergency fund and London Emergencies fund	No claims have been identified that are affected by this change.

2.9 Council Tax collection

National Council Tax Collection 2017/18

Official statistics on local authority council tax collection rates for 2017/18, published by the Ministry of Housing, Communities and Local Government (MHCLG) on 21 September 2018, indicated that the national average in-year collection rate for the year was 97.1% (down from 97.2% in 2016/17). The average in-year collection rate for Metropolitan Districts was 95.4% (unchanged from 95.4% in 2016/17).

Sefton Council Tax Collection 2017/18

The table below shows the amount of Council Tax billed and collected during 2017/18:

Recorded at 31 March 2018	Liability Raised £000	Received In Year £000	Collection Rate %
CTRS Cases - Working Age	3,593	2,574	71.6
CTRS Cases - Pensioner Age	1,709	1,722	100.8
Other Council Tax Payers	137,124	132,812	96.9
Total (in-year collection)	142,426	137,108	96.3

The in-year collection rate reduced from 97.2 % in 2012/13 under the council tax benefit system to 96.2% in 2013/14 when council tax support was localised. Since then the overall collection rate has remained within a small range from 96.2% to 96.3%. The in-

year collection rate for 2017/18 was 96.3%, which is 0.9% higher than the average for Metropolitan Districts.

Sefton Council Tax Collection 2018/19

As at 31st October 2018 the in-year Council Tax collection figure was 64.25%. This is a drop of 0.5% on the equivalent comparison in 2017/2018.

There are several factors which have contributed to the fall in collection in 2018/2019.

- Roll out of Universal Credit has resulted in delays in customers receiving their payments and this has had a knock-on effect regarding their ability to pay Council Tax.
- Delays in receiving Attachment of Benefits monies – when a customer already subject to an Attachment of Benefit Order moves on to Universal Credit their existing Attachment of Benefit Order with the Department for Work and Pensions (DWP) is cancelled and has to be resubmitted to the Universal Credit Team. This can lead to a period when no deductions are made.
- The number of customers advising the Council that they are seeking insolvency or debt advice has increased. In these instances, customers tend not to make required Council Tax payments.
- A greater awareness of vulnerability has meant that as soon as an issue is identified in most cases recovery action is placed on hold whilst the vulnerability aspect is assessed. It may also result in the Council entering into payment arrangements which take slightly longer to repay because of a genuine financial vulnerability being identified.

Attachment of Benefits (AOB)

Since the introduction of the Council Tax Reduction Scheme in April 2013 the number of working age Council Tax support claimants falling into arrears grew. One recovery option open to the Council in respect of benefit claimants is to apply for an attachment of benefits (AOB) via the courts. Under this option the Court can require a payment of up to £3.70 per week to be made by the DWP directly from the claimant's benefits to meet Council Tax arrears.

Payments by AOB do provide some certainty to both the Council and the debtor. For the Council, the payments do guarantee regular income from the debtor. For the debtor, there is the security of knowing that a debt is being paid by a deduction from their benefit.

However, AOB is not a perfect solution to the problem of growing debt for the following reasons: -

- An AOB cannot be applied without first having taken the debtor to court to obtain

a Liability Order. Due to the need to follow the correct legislative timeline for obtaining a Liability Order, payment by AOB cannot commence until part way through the year. Typically for a bill issued in March the first payments would not be made by the DWP until August of the same year.

- Many debtors have arrears outstanding for multiple years Council Tax. An AOB can only be used to collect one debt at a time. In addition, current legislation does not allow the Council to take any other form of debt recovery (e.g. use of Enforcement Agents) whilst an AOB is in place. To mitigate this, people on AOB have been issued letters asking them to contact the Council for advice, to make alternate payment arrangements or seek financial advice from Sefton's Citizens Advice. However, this initiative met with only a few people contacting the Revenue Service to make arrangements to pay.
- Collection of Council Tax debt by way of AOB is not the highest priority of debt administered by the DWP. Therefore, the level of recovery will be affected when people have multiple debts e.g. rent and energy debts are given a higher priority.
- Many new claimants for Council Tax Reduction have already accrued debts before an AOB can be considered.
- At the commencement of the scheme the maximum deduction of £3.70 was lower than the minimum weekly Council Tax charge for all property bands. The minimum contribution of 20% towards the Council Tax was greater than the amount that could be collected within the year by AOB. This created a problem of debt being carried forward to the following year. Therefore, whilst debt payments are being collected regularly the amount of debt at the end of each year kept growing.

To try and break the cycle of debt the Council Tax Reduction Scheme was amended with effect from 1st April 2016 to reduce the minimum contribution rate to 16%. This rate was calculated so that the AOB payment of £3.70 per week was more than would be due from Council Tax for many of the claimants. Below is a snapshot of the amount of debt being recovered under AOB and the amount of debt still waiting recovery by AOB

	As at 01.04.17	As at 01.04.18	As at 31.10.18
AOB in Payment	£890,256	£916,181	£1,154,826
No. of Cases	5395	5200	6423
AOB Pending	£2,632,588	£3,216,978	£3,784,434
No. Of Cases	11496	14083	16301

A significant number of customers have arrears for more than one financial year. As only one Attachment of Benefit Order may be deducted at a time there has been a significant increase in the number of pending cases. These cases are effectively stacked up until an earlier order is paid. No recovery action may be taken in the interim and the value of such cases is increasing year on year.

Review of Scheme Principles

The local Council Tax Reduction Scheme is based on five principles and the review is summarised below:

Principle	(CTRS) Scheme working for non-pensioner claimants?
The Council will continue to support work incentives	<p>Yes – The council continues to operate a system which disregards certain amounts of money from customers earnings through employment (and self-employment) when calculating entitlement.</p> <p>This results in some additional support to those customers receiving Universal Credit (UC) who are in low paid work, following the removal of UC work allowances from April 2016</p>
The Council will continue to recognise the additional needs of our most vulnerable residents.	<p>Yes – The council continues to make additional allowances and give additional support to those receiving certain DWP sickness benefits, disability benefits and benefits for Carers when calculating entitlement.</p> <p>Additionally, the council continues to disregard certain disability benefits as income when calculating entitlement</p> <p>Procedures were reviewed for the collection of non-payment of Council Tax to ensure non-disproportionate impact on the most vulnerable households. Also financial budgeting skills and advice is made available to all claimants.</p> <p>The Council Tax Exceptional Hardship Fund – is available to those in the greatest financial need with fair and transparent criteria for awards.</p>

<p>The Council will continue to recognise the additional needs of families with children</p>	<p>Yes – Child Benefit and Child Maintenance payments are not taken into account as income when calculating entitlement to CTRS.</p> <p>Additional allowances are given when calculating entitlement for where there is a disabled child in the family.</p> <p>The CTRS scheme also mirrors provisions in the Housing Benefit scheme by taking child care costs into account for low income working families</p> <p>The Council will continue to include the Family Premium when calculating the Council Tax reduction. This was removed for all new Housing Benefit claims from May 2016. The Council has also chosen not to mirror the changes made to Housing Benefit which restrict the amount of support given to families with more than two children within its CTR scheme.</p>
<p>The Council supports households staying together to make better use of housing in Sefton and reduce homelessness.</p>	<p>Yes - The amount of Council Tax Reduction taken away from a customer when other adults live in the household (known as a non-dependant deduction), was reduced in 2013 and still remains at those lower levels.</p>
<p>The Council will continue to have due regard to the Armed Forces Covenant</p>	<p>Yes – War Disablement and War Widows pensions in calculating CTRS, including any Armed Forces compensation in accordance with the covenant is disregarded. This also includes the service attributable element of the armed forces pension could also be disregarded as income when calculating entitlement.</p>

2.11 Council Tax Exceptional Hardship Fund (EHF)

A key feature of the local council tax support scheme was the creation of an exceptional hardship fund with an annual budget of £150,000 to help mitigate hardship issues for vulnerable working age council tax support claimants. The fund is used to reduce council tax bills when an individual is judged to be facing severe financial hardship. The fund is administrated within an agreed policy approved by Cabinet Member for Regulatory, Compliance and Corporate Services.

For the purposes of administration, the decision to grant any reduction in liability is considered under any one of three categories, which includes “Exceptional Financial Hardship - for Council Tax payers who have qualified for support under the Local

Council Tax Reduction Scheme but who are still experiencing severe financial hardship”.

The Discretionary Reduction in liability Policy replaced the Council Tax Exceptional Hardship Scheme that has been in place since April 2013. That scheme was introduced by the Council to mitigate against potential issues that may have arisen because of the abolition of Council Tax Benefit and the introduction of the Local Council Tax Reduction Scheme.

The following is a breakdown of awards for period 1st April – 31st October 2018

- 839 claimants received an award
- Total Amount Awarded = £99,173.73
- Average award £118.20
- Average length of award = 6 months
- 491 claimants receiving an award have received an award previously
- 261 claimants have received an award on 3 or more occasions
- 139 claimants have received an award on 5 or more occasions
- Highest number of awards = 10
- 479 claims have been refused

2.12 Summary of local Council Tax Reduction Scheme Review 2018/19

The number of claimants eligible for support has reduced in each year since 2013/14. The number of claimants has continued to reduce in 2018/19. In the first 6 months of the year the total number of claimants had reduced by 374 (1.4%) to 25,601 (11,650 pensioner age and 13,951 working age).

The forecast cost of the scheme has increased by £0.490m (2.2%) in 2018/19 to £22.816m (at 30/09/18). This is due to the impact of an average council tax increase of 6.0% and the offsetting impact of a reduction in claimant numbers.

Welfare Reform Changes introduced since 1 April 2017 are expected to continue to increase the cost of providing council tax support in 2019/20. The financial impact will depend on the number of claimants affected.

Council Tax in year collection rates fell by 1.0% to 96.2% in 2013/14 after the replacement of council tax benefit with the local council tax support scheme. The collection rate has remained at a similar level since, with a collection rate of 96.3% being achieved in 2017/18. This was 0.9% higher than the average collection rate for all Metropolitan Districts.

The Exceptional Hardship Fund continues to operate within budget whilst helping mitigate the impact of CTRS on the most vulnerable council tax payers.

The success of the local Council Tax reduction scheme to date and the various changes made in previous years indicates that there is no requirement to change the scheme in the next financial year.

Therefore, no changes to the existing scheme are proposed for 2019/20. This will allow more time to assess the longer term impact of the changes made in 2018/19. It will also allow the Council to measure the impact of future welfare changes and will provide a period of stability for council tax support claimants.

3. Council Tax Reduction Scheme - Consultation

The statutory provisions are silent on the consultation required when a council is not proposing to change its Council Tax reduction scheme.

Letters will be issued to the precepting authorities – Merseyside Police and Merseyside Fire and Rescue Service notifying them that no change is being proposed. The combined Authority will also be notified of no change.

4. Local Council Tax Reduction Scheme Equality Impact Assessment

Department for Communities and Local Government issued a report in February 2014 reminding local authorities of their key duties when deciding on Local Council Tax reduction Schemes:

- Public Sector Equality Duty (The Equality Act 2010)
- Duty to mitigate the effects of child poverty (The Child Poverty Act 2010)
- The Armed Forces Covenant
- Duty to prevent Homelessness (The Housing Act 1996)

A detailed equality assessment was undertaken and published as part of the design and implementation of CTRS for 2013/14. This assessment had been reviewed in the context of the proposed options for 2016/17 and found there was no disproportionate impacts as the mitigating actions put in place for the 2013/14 scheme remained.

The addendum to the original assessment is available on the Council Website to review. <http://smbc-modgov-01/mglIssueHistoryHome.aspx?IId=42533>

5. Proposal to Increase in Long-Term Empty Homes Premium to 100%

5.1 Background

Since 1st April 2013 Councils have been able to charge a council tax premium of up to 50% on unfurnished properties that have been left empty for more than two-years as a means of incentivising owners of these properties to bring them back into use. The decision to charge a 50% empty homes premium in Sefton was approved by the Council in January 2013, after consultation with the public and key stakeholders in 2012.

Under current legislation the premium cannot apply to homes that are empty due to the occupant living in armed forces accommodation for job-related purposes, or to annexes being used as part of a main property. Furthermore, the council tax system provides statutory exemptions for properties left empty for a specific purpose – for example, when a person goes into care. However, there is no statutory exemption from the premium for properties that are genuinely on the market for sale or letting. Councils also have

powers to apply discretionary discounts in cases where homes are empty due to special circumstances – for example, financial hardship, fire or flooding.

The premium may be applied when a property has been empty for two years, irrespective of how long its current owner has owned it. Therefore, it is possible for an individual to buy a property which has already been empty for two years and be liable for the premium immediately. This scenario may occur if, for instance, the individual does not occupy the property immediately because they wish to extend or renovate the property. If the long term empty property is occupied for a period of 6 weeks or less it is regarded as not having been occupied for the purposes of the two-year period. Occupancy of a long-term empty property for more than 6 weeks “resets the clock” for this purpose.

5.2 Legislative Changes from 2019/20 onward

The Government has introduced legislation that will allow local authorities to increase the empty homes premium to 100% of council tax from 1st April 2019.

The Rating (property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 received Royal Assent on the 1st November 2018. This legislation allows local authorities to charge the following maximum amounts of council tax empty homes premium:

- 100% premium from 1st April 2019 on properties empty for 2 years or more;
- 200% premium from 1st April 2020 on properties empty for 5 years or more;
- 300% premium from 1st April 2021 on properties empty for 10 years or more.

These are the maximum allowable empty homes premium charges.

The Government has introduced his change because there is a serious shortage of decent, affordable housing, and tackling the issue of empty homes, while also seeking to ensure that we respect the rights of property-owners, is part of the solution. There are currently more than 200,000 properties standing empty in England. As well as being a blight on the local community and attracting squatters, vandalism and anti-social behaviour, long-term empty properties are a wasted resource when 1.16 million households are on social housing waiting lists. Doubling the cap on the premium will allow local authorities to strengthen the incentive for owners of empty homes to bring them back into use.

The Government recognises that a one-size-fits-all approach is inappropriate, given that different areas will have different housing needs and different numbers of long-term empty homes. That is why they are keeping the premium as a discretionary discount, allowing local authorities to decide whether it is appropriate for their areas, and what level of premium should be charged.

5.3 Long-term Empty Homes in Sefton

The introduction of the premium in Sefton has been successful in encouraging owners to bring long-term empty properties back into use. The number of accounts paying the premium has reduced by 136 (17.3%) from 786 in April 2013 to 650 in August 2018.

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 home owners 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.

5.4 Proposed Changes from 1 April 2019

It is proposed that the Council increase the premium charge from 50% to 100% in-line with the maximum allowable under the new legislation from 1 April 2019, subject to consideration of the outcome of the public consultation.

1 April 2019 is the earliest implementation date allowable under the legislation.

The aim of this increase would be to incentivise owners of long-term empty properties to bring them back into use. This will increase the stock of available housing in the borough, which would assist in achieving the aims of the local development plan. It will also increase the amount of council tax income raised from those that continue to leave their properties empty.

5.5 Revenue Implications

The proposed change in the long-term empty homes premium from 50% to 100%, is forecast to increase the 2019/20 tax base by 126.2 Band D equivalents.

This would give the following increase in Council Tax income in 2019/20:

	2018/19 Band D Charge £	Additional Band D Equivalents	2019/20 Additional Income £
Sefton Council	1,524.71	126.2	193,000
Police & Crime Commissioner	177.97	126.2	22,000
Fire & Rescue Authority	76.56	126.2	10,000
Total	1,779.24	126.2	225,000

The forecast assumes a 25% reduction in the number of long-term empty homes is achieved in 2019/20. The actual number of properties brought back into use could be higher or lower than this and will be reflected in future tax base calculations.

Any additional income raised from an increased premium will be used to fund statutory services or to keep Council Tax levels down.

5.6 Further Potential increases in future years

It is proposed that a decision on future options to increase the premium charged on properties that have been empty for longer than 5 years to 200% from 1 April 2020 and those empty for 10 years or more to 300% from 1 April 2021, be deferred until a future year pending a review of the impact of the increase proposed in Section 5.4

5.7 Consultation

The Cabinet is recommended to consider the outcome of the consultation before making a decision to recommend to Council the proposed increase in the long-term empty homes premium from 50% to 100% from 1 April 2019.

Consultation findings and Equality Impact Assessment can be found in Annex B

SETTING THE COUNCIL TAX BASE FOR 2019/20**1. Setting the Council Tax Base**

- 1.1 The Council Tax Base is the link between the Council's budget and the level of Council Tax. The tax base will be used to calculate the Council Tax in Sefton, once the Council's budget has been agreed. The Council is required to calculate its own tax base as well as the tax base for each parish council within its boundary and have them approved by the 31 January 2019.
- 1.2 The calculation of the Council Tax Base takes into account many factors such as the rate of new building and the trends in people living on their own (Sole Occupier Discount).
- 1.3 The tax base calculation assumes a collection rate of 98.25% in 2019/20, which is unchanged from 2018/19. This reflects long-term collection rates.
- 1.4 From 1 April 2019, the Council has the option to increase the long-term empty homes premium from 50% (2018/19 level) up to 100% under new legislation. The implications of this option are considered elsewhere in this report. Two alternative tax base figures for Sefton Council and each parish area are presented below:
- Option 1: Long-term empty homes premium remains at 50%.
 - Option 2: Long-term empty homes premium is increased to 100%.

2. Council Tax Base for Sefton Council in 2019/20

- 2.1 An analysis of the changes between the 2018/19 and the 2019/20 tax base is provided in the table below:

Tax Base for Sefton Council		Band D Equivalents		
		2018/20	2019/20	Change
H	Dwellings on the Banding List	110,342.6	110,567.1	224.5
Q	<u>Exemptions and Discounts</u>			
	Exempt Dwellings	-2,007.1	-1,886.3	120.8
	Disabled Persons Reductions	-152.6	-148.3	4.3
	Sole Occupier & Status Discounts	-9,930.6	-9,937.1	-6.5
	Empty Property Discounts	-281.5	-187.9	93.6
	Total	-12,371.8	-12,159.6	212.2
E	Empty Homes Premium (50%)	254.9	256.9	2.0
J	Adjustments	-647.0	-713.6	-66.6
Z	Council Tax Support Scheme	-13,169.0	-12,512.5	656.5
B	Collection Rate Adjustment	-1,477.2	-1,495.2	-18.0
	MOD Properties	7.0	8.0	1.0
	Council Tax Base (Option 1)	82,939.5	83,951.1	1,011.6

	<u>Continued from previous page</u>			
E	Increase Empty Homes Premium to 100%	0.0	126.2	126.2
	Council Tax Base (Option 2)	82,939.5	84,077.3	1,137.8

2.2 The main reason for the changes in the tax base under Option 1 are:

Dwellings on the Banding List: The number of properties on Banding List has increased by 204 (0.2%) in the year.

Exempt Dwellings: The number of dwellings subject to a specific exemption (Codes A to W) has decreased by 203 (8.1%). This is mainly due to a reduction in the number of unoccupied dwellings where occupation is prohibited law (Class G) and a reduction in the number of student households (Class N).

Council Tax Support Scheme (CTRS): The number of claimants has continued to fall in 2018/19. The amount included in the 2019/20 tax base is based on the weekly cost recorded on 30 November 2018. The tax base assumes that claimant numbers will continue to fall and an adjustment of 219 Band D equivalents (worth approximately £390,000) has been made to the forecast in 2019/20. This is a new adjustment and there is a risk that claimant numbers will stabilise or increase over the next 12 months leading to a council tax deficit in the year.

3. Council Tax Base in Parish Areas for 2019/20

3.1 There are also new tax base figures for each parish area in 2019/20. The following table provides details of the new tax base for each parish under both Option 1 and Option 2:

Tax Base for Parish Areas 2019/20	Band D Equivalents		
	Option 1	Option 2	Variation
Parish of Aintree Village	2,065.5	2,066.9	1.4
Parish of Formby	9,132.0	9,139.8	7.8
Parish of Hightown	870.4	870.6	0.2
Parish of Ince Blundell	167.0	167.2	0.2
Parish of Little Altcar	333.7	333.9	0.2
Parish of Lydiate	2,063.8	2,065.2	1.4
Parish of Maghull	6,640.4	6,647.4	7.0
Parish of Melling	1,006.6	1,008.7	2.1
Parish of Sefton	239.7	239.7	0.0
Parish of Thornton	769.6	770.3	0.7

3.2 The tax base calculation for each of the parish areas is based on the same assumptions made in the calculation for Sefton Metropolitan Borough Council.

Increase in Long-Term Empty Homes Premium Consultation Findings

1. Background

A public consultation ran for 5 weeks from 29th October 2018 to 3rd December 2018.

The consultation requested views on the proposal to increase the premium charge from 50% to 100% from 1 April 2019.

It also asked for views on further options to increase the premium charged on properties that have been empty for longer than 5 years to 200% from 1 April 2020 and those empty for 10 years or more to 300% from 1 April 2021.

The consultation was available online and by paper form to download where required. Direct mailing was used to contact all Council Tax payers currently liable to pay the Empty Homes Premium, and the consultation was promoted internally through the service, including the Council's Empty Homes Team.

Letters about the consultation were also sent to various stakeholders including private and registered social landlords and our major preceptors Merseyside Fire & Rescue Service, Merseyside Police and Crime Commissioner, and the Liverpool City Region Combined Authority.

Information about the survey was also available at the Sefton Borough libraries and our One Stop Shops. The Council also promoted the Consultation on its website, intranet, via a press release and Sefton Council's social media.

The aim of the survey is to ensure that the views of those Council Tax payers affected, other stakeholders and members of the public are considered before the decision is made to implement the premium from 1 April 2019 and that any exceptions to the premium be considered.

1. Consultation Options

The options consulted on were as follows,

Question 1 How strongly do you agree or disagree with the proposals to double the Council tax premium on properties that have been left empty for more than 2 years from 50 per cent to 100 per cent.

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Question 2 Do you have any comments relating to this proposal? You may wish to highlight any circumstances where this premium should not apply other than those examples mentioned earlier that are already exempt from Council Tax.

Question 3 How strongly do you agree or disagree with the potential future changes to increase the premium to 200 per cent on homes left empty from 5 to 10 years from April 2020 and to 300 per cent on those empty for more than 10 years from 1 April 2021?

- Strongly agree
- Agree
- Neither agree nor disagree
- Disagree
- Strongly disagree

Question 4 Do you have any comments relating to the potential future changes to increase the premium to 200 per cent on homes left empty from 5 to 10 years from April 2020 and to 300 per cent on those empty for more than 10 years from 1 April 2021? You may wish to highlight any circumstances where this premium should not apply other than those examples mentioned earlier that are already exempt from Council Tax.

3. Analysis of survey results

In total, there were 129 responses to the on-line consultation, which is relatively substantial for a premium affecting only 645 properties.

Details of the capacity in which those who responded to the on line survey are listed in the table below:-

(a)	A Member of the public	78
(b)	A Local business owner	2
(c)	A landlord of a property in Sefton that isn't empty	24
(d)	A landlord of a property that is empty	17
(e)	An elected Member	0
(f)	A local charity, voluntary or community organisation	0
(g)	Other (please specify) Executor	4
	No response provided	4

3.3 Of the 129 respondents to the online Questionnaire, the following postcodes were submitted

Postcode breakdown					
Outside Sefton	L20	L21	L22	L23	L30
9	11	7	6	9	2
L31	L37	L38	PR8	PR9	Not Completed

3	7	1	19	19	36
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3.4 Responses to questions

Question 1 How strongly do you agree or disagree with the proposals to double the Council tax premium on properties that have been left empty for more than 2 years from 50 per cent to 100 per cent.

Strongly agree	51
Agree	15
Neither agree nor disagree	7
Disagree	12
Strongly disagree	43
No response provided	1

Question 2 Do you have any comments relating to this proposal? You may wish to highlight any circumstances where this premium should not apply other than those examples mentioned earlier that are already exempt from Council Tax.

	Comment
L20	<p>Most Landlords don't deliberately leave property's empty for more than a year.</p> <p>As a property owner, I'm trying to find a tenant. Increased council tax penalises me for this.</p> <p>I agree that increasing the council tax on long term empty properties is a fair approach as long as constructive advice is available from the council. I feel that the initial exemption of one month for vacant unfurnished properties should be extended to two months.</p> <p>There may also be economic reasons for the property being empty. Only if the owner does not cooperate with the Council to change this should the premium may be in place.</p> <p>Monies raised should be put towards social housing care.</p> <p>Why should anyone have to be "incentivised", or to put it another way, bullied and forced into occupying, or putting their property up for rent, or even for sale, just because it has been empty for a certain length of time? It is THEIR house, NOT a COUNCIL house, and therefore it is the OWNER's right to choose what they do with their property, as long as it is not illegal or anti-social, and all the bills are paid. It is irrelevant how long a private house stays empty, as long as it is kept in a reasonable state of repair and is not causing any problems to the neighbours, so therefore, the owner should only have to pay the standard rate of Council Tax like other property owners, NOT an inflated rate. It is not up to private property owners to solve the Council's housing problem, nor is it up</p>

to them to be an easy target to solve Sefton Council's financial problems. The Council should be targeting those who deliberately evade paying Council tax, not ripping off those who do pay - this proposal is just wrong. Just because somebody owns a property does not mean that they are rich. I inherited my house from my parents who worked extremely hard to buy a house which they would eventually leave to me; they were very proud of being able to do this for me. As well as having a strong emotional attachment to the house, I am disabled, on a very low income, and therefore unable to renovate the house myself, or pay for a builder to do it. Why should I be penalised by having to pay a huge premium? I have done nothing wrong, I am not a scrounger who expects something for nothing; I pay all the bills on the property. Likewise, somebody who is working and on a low income cannot afford to pay a builder to renovate their property and so would have to do it themselves at weekends and after work - a long job. Why should they be penalised with a huge premium?

An excellent proposal. The Council needs to generate revenue in any way possible.

The refurbishment of this property is progressing well & being done to a high standard. This is taking longer & costing more than we anticipated, but the property is in good repair & not causing any nuisance or issue for neighbours (with whom we are on very good terms) or Sefton Council. The additional imposition of Council Tax costs would inevitably lead to financial pressures which could offset completion of refurbishment works. We are retired people who are doing our best to look after a house that has been in our family since 1941.

My property was seriously vandalised by last council tax tenant and I just haven't got the funds (in excess of £3000) required for repair and replacement.

As a private landlord with one property, our former home, the additional financial burden of having an empty property was not one i was expecting. Unfortunately, tenants are not perfect and i have suffered through non-payment of rent, eviction costs and extensive repairs of damage caused by the tenant. So, despite having to meet the mortgage on the property while it is empty, and pay for repairs the recent changes in council tax cause further burden. Originally a 6 month exemption period applied to empty properties. That has now reduced to one month. The increase in premiums adds further to my financial issues.

It is not my intention that the property remains empty, why would it? But additional council tax premiums simply prevent or delay the necessary work required to get the property in rental condition.

L21

If a property is up for sale they should not have to pay the charges.

Your proposal would punish people who are already punished and

	<p>will do nothing to improve the poor housing situation. There are many reasons for houses to be left unoccupied for a length of time and none of these are to benefit the owner. Your proposal, and indeed your current policy, merely compounds the financial hardship. It would be far more effective to offer help to the owners of long term occupied homes to get them ready for sale/rental. Loans and grants should be available. Compulsory purchase could also be an option should the owners keep a property empty for two years or, perhaps, a commandeering of the property to be rented to deserving people with the equivalent of social rent only going to the owners. There are many solutions to the housing shortage and the number of unoccupied homes and none of them involve imposing what amounts to monthly fines.</p> <p>Sometimes people own properties that have fallen into disrepair and they do not have the funds to renovate it.</p> <p>I think this possibly to apply to landlords, however I wouldn't agree with it for our circumstances. My mother passed away and we have been trying to sell her bungalow. Naturally it's in our interests to get rid as soon as possible but it's not been as easy as it sounds. The property has sold 6 times, but the sale has been withdrawn for one reason or another (not due to anything wrong with the property) so here we are over 12 months down the line. We are constantly worried about the property being broken into because there are no police to deal with that. I have emailed many times about recruiting more police but she doesn't reply. The fact is that your council probably owns many of the empty properties anyway.</p>
L22	<p>If someone can afford to leave a property empty for that length of time they're clearly able to afford it, so the charges are an entirely appropriate incentive to correct the commercial priorities.</p> <p>Unfortunately, I am unaware of all the reasons that people have for not paying their council tax on an empty property but the existing exclusions should remain.</p> <p>For small landlords, this is a crippling double penalty when added to the already lost the rental income. Landlords with large portfolios (exceeding £1 million) who might have property for investment purposes can afford to pay 100%.</p> <p>No one should be expected to pay more than 100% charge. The services for the property are the same for everyone whether the property is empty or occupied. In fact, empty properties are not impacting on Sefton Council services for a property.</p> <p>The property needs work and this further expense would further delay the work going ahead If the owner is living on a pension may be some assistance could be provided.</p>
L23	As a landlord in Sefton I have previously been impacted by the

50% additional charge. I have purchased empty properties which have required full renovations before I could find tenants. As one property had already exceeded the 2 years of being empty when I purchased it I was liable for the additional council tax charges. This I felt was unfair. Surely taking a property which is not liveable and has been empty for some time and doing the necessary renovations to provide additional affordable homes in the area is a good thing and should be rewarded and not punished. That said I agree that properties should not be kept empty and a penalty should be in place for those who sit on empty properties. I am aware that this can be a problem in some areas I think a fair addition to the new rules would be to reset the clock on these properties when newly purchased to provide landlords like myself the opportunity and incentive to improve living standards within Sefton.

There are a number of unused/ derelict buildings and it would be a positive result if an increased council tax payment forced the owners into letting or selling them, to bring vibrancy to the area. However, those with legitimate reasons for leaving the property empty should not be penalised.

I think the 100% charge should be applied after 6 months of being empty. It is inappropriate to leave a property empty while so many people need a home and councils are having financial difficulties.

It might make the owner make more of an effort to get the property occupied.

It is crucial that people do not continue to have incentives to leave houses empty by the current lower council tax rate, given the numbers of homeless people and others who may be living in cramped conditions. This increase would hopefully be some deterrent.

I think you should look at the finances of the owners of these properties. If they live elsewhere it's possible that they can't afford more council tax and by taking them to court you would waste even more money. I don't think it should be a complete ban on the exemption of the 50% tax as it is now. I even think that is too much - isn't the tax for facilities used and if no-one lives there they don't use any facilities!

I would suggest the increase should be even larger, say to 200%, to have a greater effect on the situation.

It is immoral for people to have unused living accommodation while there are so many families without a home.

I feel that a lot of people for good reasons could have a property for 2 or 3 years empty so 50% seems fairer

Where probate has been granted and the property is for sale

My parents are stuck living next door to an empty property that has been that way in excess of 10 years. Owners refuse to sell yet put solar shades on a roof that is in a bad state of repair? My elderly parents are petrified that squatters will move in and we have no way of contacting these selfish owners. My parents and their neighbours try to keep the front of the house tidy so it isn't obvious what the situation is but are too elderly to continue to keep that up. It is a disgrace the place is left to rot. Hit the owners where it hurts - in their pocket and this will hopefully make them do something about the property.

The government and local authorities are taking a totally simplistic view and failing to understand the complex series of factors that can cause properties to remain empty, including for example, simple lack of market demand, or lack of financial resource on the part of the owner to bring dilapidated properties back from the brink back into use.....even just these two example factors can have a complex inter-relationship, with one interacting on the other. The proper and productive approach to this problem would be to abandon the stick (or at least not make it any bigger) and throw a carrot or two at it.

I understand why the proposal would be implemented for empty properties that could be brought back into use. However, this should not apply to circumstances such as the one that I am in. I am executor to my mother's will - she died in January 2015 and probate was obtained in May 2015, since when the property has been up for sale. It is a one bedroomed retirement shared ownership flat in XX. It went on the market at £65,000 and has been reduced over time to its current asking price of £44,950 and has been on the market with two estate agents. The shared ownership is with a Housing Association and they are difficult to deal with and I have lost one buyer due to their incompetence. In the meantime, not only do I have to pay council tax at an additional 50% rate, but I shall have to pay monthly service charges and a sinking fund charge if ever it is sold. There will be very little money left by the time this all happens. I feel very strongly that I should not be having to pay any council tax, as I receive no services whatsoever, never mind an additional premium. Due to myself spending lots of my time caring for my mother, I managed to keep her out of Sefton's Social Services system, and she never needed any additional support from the Council. Also, the Council itself does nothing to help me sell the flat - sale boards are not allowed outside the listed building. I am unable to bring the flat into use unless it is sold, one of the conditions of the lease is that I am unable to rent it out. I am extremely concerned whether there will be sufficient funds if the council tax charge is further increased. In circumstances where an executor to a will is unable to sell or rent a property and can prove that they have done everything possible to sell it, there should be an exemption.

	<p>For someone who is already paying nearly £250.00 a month taking it to nearly £400.00 a month is just too much.</p>
L30	<p>If a property is up for sale, I can't see how you can penalise people who want to sell the property but it is taking longer than they wanted.</p> <p>Property's that are up for sale should be exempt from the increase.</p> <p>We have had the house up for sale for 2 years but can't sell it. Properties that are on the market and empty should be exempt from this.</p> <p>When properties are left empty when owners have gone into care the council should check that they are indeed empty and should take the waived council tax payments from the estate when the property is sold.</p> <p>I strongly disagree with this proposal for the following reasons. I realise that everyone's circumstances are different but mine are as follows. I inherited the house when my father passed away. After being unable to find a buyer for the house I realised that I would have to complete some work on the house in order to bring it up to a standard to allow me to either sell or rent the property. As I have a home, wife and a young family which I need to support finances are quite tight. I agree that as I own the empty property I should contribute towards the council but asking for double or treble the council tax will not only make the payments impossible to afford and so just cause stress and anxiety and the possibility of court action for not being able to pay and also make it more difficult to pay to renovate the house</p>
L31	<p>I believe the premium should rise due to the current housing shortage and this increase may persuade private landlords to sell properties that they cannot rent.</p>
L37	<p>I think owners should have an opportunity to make a case to the Council to use its discretion to waive the premium where they have been unable to sell or bring their properties back into use due to other circumstances out of their control. The Council should also take the opportunity to provide help and support to owners of long-term empty homes to assist them in bringing these properties back into use. The Council should not waive the premium where owners are marketing their property at an inflated price as this will not help to increase the supply of affordable homes.</p> <p>Without room for discretion this is a very unfair tax to increase to 100%. not all property is just kept empty sometimes there are issues which mean you cannot get a new tenant and therefore are being unfairly penalised.</p>

	<p>Maybe it will force a few sales and reduce pressure on the precious B Green Belt you seem so keen to destroy</p> <p>Council tax should be paid by all if empty or not.</p> <p>Sheer extortion! An ill-considered 'blanket' approach. Appalling because you seem to want to penalise the very people who are trying to do the right thing. Our property is vacant again and we (3 beneficiaries) want to sell the retirement flat and that has been our desire since 2004. It has been marketed for sale continuously, through estate agents. For a period of about 5 years we rented it to a tenant (who has died). The flat is empty again and it is being marketed for sale, yet again. Try as we might we cannot sell the property which is in a block of retirement flats where other flats are regularly up for sale. We are competing with other flat owners (sellers) on the same site. The residents are all elderly so any would-be buyers have to be over 60 thereby creating a 'niche' market.</p> <p>It should be imposed after 1 year. 2 years is far too generous.</p> <p>I believe that a 50% initial increase is sufficient.</p> <p>When a property has genuinely been on the market with local estate agents the extra premium should not apply. When you are paying over £200 a month in management fees there is absolutely no reason to keep a property empty, which has been my personal experience. "Largely unfurnished" is too open to personal interpretation by council staff.</p>
PR8	<p>Awaiting planning permission (this process can sometimes be protracted and out of the control of the property owner)</p> <p>If somebody can afford to have an empty house they should be able to afford to contribute to the council tax fund also.</p> <p>There are too many vacant properties in the Borough, I also think if a property has been vacant for 5 years or more, the owners should lose the right to ownership and it automatically transfers to the Council, this if obviously where the owner can't be bothered to deal with any issues with the property</p> <p>Instead of increasing to 100% make it 150 - 200% This will force owners to get tenants or sell. Why does Sefton Council not Compulsory Purchase empty homes to use for homeless?</p> <p>This proposal, and the current 50% premium does NOT incentivise home owners of empty properties to "bring them back into use" as: You are charging more tax, therefore the owner has LESS money to sort their house out and 'bring it back into use'. Therefore, prolonging the period of time that the house will be empty. I believe that if the owner of the property is renovating it BEFORE they live in it or consequently sell the property, they should be</p>

exempt as the long-term plan is to "bring the property back into use". To ensure that this is true, council inspectors or a written council policy to state that all work undertaken on the property has to be evidenced and sent to the council.

Strongly object as purchased with intent to downsize but having to wait to move as husband became ill and would not be suitable, will move to property on husband's death. Your proposal is just a punishment for anyone trying to plan responsibly.

What about an empty property that is up for sale but is not selling? They should not be penalised because of stagnant housing market.

We would not have properties standing empty for no reason, it would be either because there was work needed doing to it or we were unable to find a tenant, the fact that we have to pay council tax from day 1 is already crippling without increasing it further

As a Expat visiting my own fully furnished property for family visits as well as family members using it , If the council puts up the taxes I shall have to let it out for shorts lets which benefits neither I nor the Council. As someone using less public services the extra surcharge is unfair. This is our only home in the UK. Mine is not empty but is taxed as if it was.

I can accept that an empty property may warrant a 100% tax as the council is losing income on empty properties.

I (together with my brother) purchased an apartment on Lord Street for my mother to live in when she was in her 80s. She died, aged 101, 18 months ago and the property has been for sale since that time. The lease prevents us from letting it, or from selling it to someone under 55, or from selling it to a third party (eg the Council). We have offered it to the ground landlord without success. Each month it is unsold we have to pay approx. £500 Service Charge plus 100% Council Tax even though we receive no services from either RSL or the Council. I am a resident of Sefton and also pay full Council tax on the house I share with my wife. We have had the apartment redecorated to a high standard and we do use it whilst we are overnighing in Southport but we wish to sell. The purpose of the legislation is presumably to bring unused property to the market. We have been trying to sell for 18 months; it is currently listed at a price lower than others in the building. You should either target the ground landlords who enforce the restrictive conditions in the lease or make an exception for "very sheltered accommodation".

I just need to know if I can no longer manage the property will you take it off me. I have no other income but my husbands and disability pips. I have mental health issues, at the moment my husband is my carer. I do not come under the heading without capacity though if I am sick I would come under that category. I

	<p>own no other property. The flat I own is not occupied but I would say it is my second home should I become homeless for whatever reason. I did approach your offices for help but they told me if no one was living there it was empty (however, it is furnished) so I would just have to carry on paying council tax. I don't really know what to do. I can't sell it the lady in the flat below has a life threatening illness. They have told me so over a period of several years. I find it difficult to cope.</p> <p>I always considered that a tax or rate had to be fair. If you are using the facilities you should pay for them. I already pay rates to Sefton as I live in their Borough. I have another property that I purchased to house my elderly mother who was a war widow. She died late last year and I put the flat up for sale. It will not sell because there are a number for sale and the service charge is so high. I don't use the council's facilities and I am desperately trying to sell but nobody wants to buy. I am currently paying 50% rates for a flat that nobody lives in nor uses any of the services that the Council provide. To increase the empty rate from 50% to 100% (and subsequently 200% and 300%) on a property that I am desperately trying to sell is patently unfair. The proposed increase was to target landlords who are deliberately leaving properties empty and not renting them out to tenants. This isn't the case with my circumstances. I know that Councils are strapped for cash and they will simply introduce this measure to increase revenue. I have the feeling that anything I write will eventually be ignored as raising money is paramount. I simply reiterate that the tax/rates must be fair.</p> <p>I cannot afford the mortgage I have on the property let alone increased council tax.!</p>
PR9	<p>I would love you to raise it to 100% considering the empty flat I am trying to sell is costing me 150% of the rateable value into the second year of being on the market.</p> <p>Authorities should be allowed to take all necessary steps to bring empty properties back into use. This should include compulsory purchase rather than increased Council Tax where property has been empty for 5 years or more.</p> <p>The whole point of council tax is to charge an occupant for using council services. If the property is empty there should actually be a nil charge never mind a 100% charge because there are no costs to the council.</p> <p>I am becoming elderly with an elderly husband and mobility problems and increasingly struggle to manage the only flat I own that is attached to and accessed via my own flat entrance. I have had really bad tenants and am reaching the point of not feeling able to go on renting emotionally and physically. If these council tax changes come into effect I will have to choose between bills I would struggle to pay, continuing to rent regardless of my health or</p>

selling the whole property.

Great care must be taken to ensure the owner is not vulnerable. Penalties should be in place for any council staff member who fails to exercise due diligence.

I have been trying to sell my house for 3 yrs over this period I have reduced the price by 80k in a desperate effort to sell. Some understanding from the council for those actively trying to sell would help enormously. I do agree those empty houses not for sale should have incentives to bring them back into homes. But this blunt instrument without some consideration for those of us already stressed about when will this house stop eating into my pension may just be seen as yet another way of bleed the tax payer.

Empty properties often fall into disrepair and neglect, and are not nice to see.

If not exempt and unwilling to sell or rent out, then the premium seems fair. Perhaps consideration should be given for discretion to waive the premium in genuine cases of inability to sell or rent out a property.

This is daylight robbery ! Sefton council still get paid the council tax whether the building is empty or not ? It should infect be reduced for empty properties as none of the services are being used if the property is empty ! Just sheer greed!

I think this is an excellent proposal as homes left empty for that long will tend to be neglected damaging the neighbourhood

There is a housing crisis whilst some of the wealthiest people are leaving properties to lay empty and unused, accumulating personal wealth at the expense of the majority. I fully support increasing the council tax levied. The only slight disagreement I have is the suggestion that this is a doubling of the council tax levied. What it is is a removal of a discount in council tax that has previously been applied.

Three years would be fairer than two. My property is empty because I cannot sell it at a reasonable price due to Brexit uncertainty. It remains on the market, but I have had few viewings and fewer offers, all well below comparable prices.

As an owner of a Residential Care Home we have a Cottage in the grounds. We cannot just rent this property out to anyone. The tenant has to have an enhanced DBS check, related someway to the business i.e. a member of staff. This significantly reduces the chance of renting out this property. CQC would not allow us to rent the property out to anyone due to the Vulnerability of the elderly people living in the Care Home. The cottage is also connected with all Fire related incidents. We test the Fire alarm weekly at the

	<p>Care Home which is also sounded in the Cottage. If the Fire alarm went off it would also go off in the cottage. There are lots of issues associated with the suitability of the Tenant. We manage a retirement complex of 37 rental properties which have on average five or six empty at any one time . These properties are advertised weekly but it does not result in the properties all being let. We pay out enough in council tax already and to increase this further would be being penalised for a lack of suitable tenants that fit the criteria.</p> <p>My mother owns a flat in XX. Mum is 86 years old and she lives in a care home as she has dementia. I have an Order from the Court of Protection which allows me to act for Mum and part of that regime is that I need to show that I have acted in Mum's best interest and taken advice where necessary. Father passed away in 2007. Both Mum and Dad worked hard and saved in order that they would be reasonably if modestly provided in their later years. Part of the planning was the purchase of the flat. Over the past year I consulted with a financial adviser and Mum's solicitor. As a result, I concluded that there is little point as in selling the flat as interest rates are so low. The flat needs major improvements, particularly in the bathroom and the kitchen. If Mum funded these improvements and let the flat, it would time quite a while to recover the outlay. In addition, the cost of the works would deplete the pool of money Mum has to pay for her care. Currently Mum pays the standard levy plus 50%. The proposal is that she now pay even more council tax. Mum is basically confined to her care home and uses very little of the services provided by the local authority, but the proposal is for Mum to pay a further increased penalty simply because she has poor health.</p> <p>This must rank as the most ill thought out proposal since the bedroom tax. If you have a property to sell with a registered estate agent, why should you be penalised, because the market is suppressed and is difficult to sell. Unless you sell under market value, which I did, after trying to sell for two and a half years, paying 50% extra tax, just to get rid.</p> <p>The Empty Homes premium should be 100% only and should be for properties of £100,000 or over, not for property less than that amount as you are punishing poor people.</p>
<p>Outside Sefton</p>	<p>If the home is being advertised for rent, then this should not apply. I have a house that is in very good condition (newly refurbished), but still we are having trouble finding a tenant.</p> <p>Empty retirement flat belonging to my deceased father has been on market for 2 years - have reduced price but still no sale - I am paying maintenance charges and council tax outside my own area out of my savings - whilst I understand basic council tax has to be paid I think it is unfair to expect executors to pay an additional premium when there is nothing more they can do to sell the property.</p>

	<p>As a landlord if we had an empty property we would still have a mortgage to pay, and I feel it would be unfair to punish us further.</p> <p>Fully in agreement if no effort is being made to have the property occupied. However, I have had the property in Sefton on the market for sale ever since my mother passed away in May 2017. The lease does not allow me to let the apartment, and it can only be occupied by someone over 50. To charge 200% of the Council Tax seems totally unfair when I am doing everything I can to sell it. Surely in these circumstances, empty properties should also be exempt.</p> <p>I most certainly agree considering that Sefton is at present charging me 150% rates for an empty flat that I am desperately trying to sell. A 100% rate would be a relief to this pensioner.</p> <p>Depends on the circumstances as to why a property is unoccupied. An increase is unfair to those who intend to live in the property but can't at present due to extensive renovations to make a property habitable (council tax deductions with his regard are currently not sufficient with respect to the period of availability). Therefore, this only extends the period the property is uninhabitable and vacant due to unavailable cashflow to do the work.</p>
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Question 3 How strongly do you agree or disagree with the potential future changes to increase the premium to 200 per cent on homes left empty from 5 to 10 years from April 2020 and to 300 per cent on those empty for more than 10 years from 1 April 2021?

Strongly agree	48
Agree	15
Neither agree nor disagree	9
Disagree	10
Strongly disagree	46
No response provided	1

Question 4 Do you have any comments relating to the potential future changes to increase the premium to 200 per cent on homes left empty from 5 to 10 years from April 2020 and to 300 per cent on those empty for more than 10 years from 1 April 2021? You may wish to highlight any circumstances where this premium should not apply other than those examples mentioned earlier that are already exempt from Council Tax.

	Comment
L20	how many council houses are empty.

	<p>There is no reason for properties to be left empty for extended periods.</p> <p>Positive proposals work better than simply "fine". I suppose landlords/owners have no real reason to have property empty.</p> <p>How can you charge for a property that isn't using any services?</p> <p>All the points that I have made in the previous question apply equally to this question. Also, the proposal to charge such inflated premiums is not only morally wrong, but will not work anyway: On one hand, you say that you are trying to encourage property owners to put more homes back into use. On the other hand, you say that you want to raise more money from the owners of empty properties- you are contradicting yourselves! If more properties get put back into use, you will get LESS money as the occupiers will only be paying Council Tax at the standard rate; not at the ridiculously inflated premiums that you are proposing if the properties were to remain empty - it doesn't work both ways!!</p> <p>An excellent proposal. The Council needs to generate revenue in any way possible.</p> <p>We think it would be helpful to consider properties on a case by case basis. It should be used to target those properties which are in poor repair and/or causing issues for neighbouring properties, the local community or the Council. We do not think that these costs should go over 150% for properties like ours which are in good repair & undergoing further renovations as we are doing our very best to carry out improvements as effectively & efficiently as possible.</p> <p>If council tax is paid I can see no justification to double or treble that.</p>
L21	<p>If a property is up for sale they should not have to pay the charges. It is unfair for people who are actively trying to sell their empty property to impose these high charges when they may already be paying a mortgage and council tax on the empty property AND the property they live in.</p> <p>Your proposal would punish people who are already punished and will do nothing to improve the poor housing situation. There are many reasons for houses to be left unoccupied for a length of time and none of these are to benefit the owner. Your proposal, and indeed your current policy, merely compounds the financial hardship. It would be far more effective to offer help to the owners of long term occupied homes to get them ready for sale/rental. Loans and grants should be available. Compulsory purchase could also be an option should the owners keep a property empty for two years or, perhaps, a commandeering of the property to re rented to deserving people with the equivalent of social rent only going to the owners. There are many solutions to the housing shortage and the number of unoccupied homes and none of them involve imposing what amounts</p>

	<p>to monthly fines</p> <p>I feel that increasing the premium would result in landlords creating fake tenancies in order to avoid making payment.</p>
L22	<p>If someone can afford to leave a property empty for that length of time they're clearly able to afford it, so the charges are an entirely appropriate incentive to correct the commercial priorities.</p> <p>Unfortunately, I am unaware of all the reasons that people have for not paying their council tax on an empty property but the existing exclusions should remain.</p> <p>The increase in costs will mean rents for everyone will have to go up.</p>
L23	<p>As a landlord in Sefton I have previously been impacted by the 50% additional charge. I have purchased empty properties which have required full renovations before I could find tenants. As one property had already exceeded the 2years of being empty when I purchased it I was liable for the additional council tax charges. This I felt was unfair. Surely taking a property which is not liveable and has been empty for some time and doing the necessary renovations to provide additional affordable homes in the area is a good thing and should be rewarded and not punished. That said I agree that properties should not be kept empty and a penalty should be in place for those who sit on empty properties. I am aware that this can be a problem in some areas I think a fair addition to the new rules would be to reset the clock on these properties when newly purchased to provide landlords like myself the opportunity and incentive to improve living standards within Sefton.</p> <p>There are a number of unused/ derelict buildings and it would be a positive result if an increased council tax payment forced the owners into letting or selling them, to bring vibrancy to the area. However, those with legitimate reasons for leaving the property empty should not be penalised.</p> <p>I think the 100%charge should be applied after 6 months of being empty. It is inappropriate to leave a property empty while so many people need a home and councils are having financial difficulties.</p> <p>It might make the owner make more of an effort to get the property occupied.</p> <p>It is crucial that people do not continue to have incentives to leave houses empty by the current lower council tax rate, given the numbers of homeless people and others who may be living in cramped conditions. This increase would hopefully be some deterrent.</p> <p>I think you should look at the finances of the owners of these</p>

properties. If they live elsewhere it's possible that they can't afford more council tax and by taking them to court you would waste even more money. I don't think it should be a complete ban on the exemption of the 50% tax as it is now. I even think that is too much - isn't the tax for facilities used and if no-one lives there they don't use any facilities!

I would suggest the increase should be even larger, say to 200%, to have a greater effect on the situation.

It is immoral for people to have unused living accommodation while there are so many families without a home.

I feel that a lot of people for good reasons could have a property for 2 or 3 years empty so 50% seems fairer.

Where probate has been granted and the property is for sale

My parents are stuck living next door to an empty property that has been that way in excess of 10 years. Owners refuse to sell yet put solar shades on a roof that is in a bad state of affair? My elderly parents are petrified that squatters will move in and we have no way of contacting these selfish owners. My parents and their neighbours try to keep the front of the house tidy so it isn't obvious what the situation is but are too elderly to continue to keep that up. It is a disgrace the place is left to rot. Hit the owners where it hurts - in their pocket and this will hopefully make them do something about the property.

The government and local authorities are taking a totally simplistic view and failing to understand the complex series of factors that can cause properties to remain empty, including for example, simple lack of market demand, or lack of financial resource on the part of the owner to bring dilapidated properties back from the brink back into use.....even just these two example factors can have a complex inter-relationship, with one interacting on the other. The proper and productive approach to this problem would be to abandon the stick (or at least not make it any bigger) and throw a carrot or two at it.

I understand why the proposal would be implemented for empty properties that could be brought back into use. However, this should not apply to circumstances such as the one that I am in. I am executor to my mother's will - she died in January 2015 and probate was obtained in May 2015, since when the property has been up for sale. It is a one bedroomed retirement shared ownership flat in XX. It went on the market at £65,000 and has been reduced over time to its current asking price of £44,950 and has been on the market with two estate agents. The shared ownership is with a Housing Association and they are difficult to deal with and I have lost one buyer due to their incompetence. In the meantime, not only do I have to pay council tax at an additional 50% rate, but I shall have to pay monthly service charges and a sinking fund charge if ever it is

	<p>sold. There will be very little money left by the time this all happens. I feel very strongly that I should not be having to pay any council tax, as I receive no services whatsoever, never mind an additional premium. Due to myself spending lots of my time caring for my mother, I managed to keep her out of Sefton's Social Services system, and she never needed any additional support from the Council. Also, the Council itself does nothing to help me sell the flat - sale boards are not allowed outside the listed building. I am unable to bring the flat into use unless it is sold, one of the conditions of the lease is that I am unable to rent it out. I am extremely concerned whether there will be sufficient funds if the council tax charge is further increased. In circumstances where an executor to a will is unable to sell or rent a property and can prove that they have done everything possible to sell it, there should be an exemption.</p>
L30	<p>If a property is up for sale, I can't see how you can penalise people who want to sell the property but it is taking longer than they wanted.</p> <p>Property's that are up for sale should be exempt from the increase.</p> <p>We have had the house up for sale for 2 years but can't sell it. Properties that are on the market and empty should be exempt from this.</p> <p>When properties are left empty when owners have gone into care the council should check that they are indeed empty and should take the waived council tax payments from the estate when the property is sold.</p>
L31	<p>I believe the premium should rise the current housing shortage and this increase may persuade private landlords to sell properties that they cannot rent</p>
L37	<p>I think owners should have an opportunity to make a case to the Council to use its discretion to waive the premium where they have been unable to sell or bring their properties back into use due to other circumstances out of their control. The Council should also take the opportunity to provide help and support to owners of long-term empty homes to assist them in bringing these properties back into use. The Council should not waive the premium where owners are marketing their property at an inflated price as this will not help to increase the supply of affordable homes.</p> <p>Without room for discretion this is a very unfair tax to increase to 100%. not all property is just kept empty sometimes there are issues which mean you cannot get a new tenant and therefore are being unfairly penalised.</p> <p>Maybe it will force a few sales and reduce pressure on the precious B Green Belt you seem so keen to destroy</p>

	<p>Council tax should be paid by all if empty or not</p> <p>Sheer extortion! An ill-considered 'blanket' approach. Appalling because you seem to want to penalise the very people who are trying to do the right thing. Our property is vacant again and we (3 beneficiaries) want to sell the retirement flat and that has been our desire since 2004. It has been marketed for sale continuously, through estate agents. For a period of about 5 years we rented it to a tenant (who has died). The flat is empty again and it is being marketed for sale, yet again. Try as we might we cannot sell the property which is in a block of retirement flats where other flats are regularly up for sale. We are competing with other flat owners (sellers) on the same site. The residents are all elderly so any would-be buyers have to be over 60 thereby creating a 'niche' market.</p> <p>Make it 200% after 2 years</p> <p>Other measures should be put into place to bring the properties back into use, looking at the reasons why the properties remain empty rather than just applying a financial penalty.</p>
PR8	<p>Awaiting planning permission (this process can sometimes be protracted and out of the control of the property owner)</p> <p>If somebody can afford to have an empty house they should be able to afford to contribute to the council tax fund also.</p> <p>There are too many vacant properties in the Borough, I also think if a property has been vacant for 5 years or more, the owners should lose the right to ownership and it automatically transfers to the Council, this if obviously where the owner can't be bothered to deal with any issues with the property</p> <p>Instead of increasing to 100% make it 150 - 200% This will force owners to get tenants or sell. Why does Sefton Council not Compulsory Purchase empty homes to use for homeless?</p> <p>This proposal, and the current 50% premium does NOT incentivise home owners of empty properties to "bring them back into use" as: You are charging more tax, therefore the owner has LESS money to sort their house out and 'bring it back into use'. Therefore, prolonging the period of time that the house will be empty. I believe that if the owner of the property is renovating it BEFORE they live in it or consequently sell the property, they should be exempt as the long-term plan is to "bring the property back into use". To ensure that this is true, council inspectors or a written council policy to state that all work undertaken on the property has to be evidenced and sent to the council.</p> <p>Strongly object as purchased with intent to downsize but having to wait to move as husband became ill and would not be suitable, will move to property on husband's death. Your proposal is just a</p>

	<p>punishment for anyone trying to plan responsibly.</p> <p>What about an empty property that is up for sale but is not selling? They should not be penalised because of stagnant housing market.</p> <p>I strongly disagree with both these proposals as it is exorbitant. Why should you be penalized unfairly for owning a property that you do not want to rent out because of all the problems that this may entail (watch channel 5) or sell because of the state of the current housing market where we are likely to lose money. The property in question was purchase from our pensions and savings for one of our daughter who was going to get a mortgage and repay us. However, she has since married and purchased a property with her husband having taken out a large mortgage. All the costs of the property in question has reverted to us, her parents, who are pensioners and do not want to get into renting. Why should we be penalised further if we pay 100% Council Tax. It certainly will not win you or the government any votes. I'm totally disillusioned with you all so expect that this is just a way of telling us what you intend to do no matter what is said.</p> <p>It would be more equitable if the Council compulsorily purchased such accommodation.</p>
PR9	<p>I would love you to raise it to 100% considering the empty flat I am trying to sell is costing me 150% of the rateable value into the second year of being on the market.</p> <p>Authorities should be allowed to take all necessary steps to bring empty properties back into use. This should include compulsory purchase rather than increased Council Tax where property has been empty for 5 years or more.</p> <p>The whole point of Council Tax is to charge an occupant for using council services. If the property is empty there should actually be a nil charge never mind a 100% charge because there are no costs to the council.</p> <p>I am becoming elderly with an elderly husband and mobility problems and increasingly struggle to manage the only flat I own that is attached to and accessed via my own flat entrance. I have had really bad tenants and am reaching the point of not feeling able to go on renting emotionally and physically. If these council tax changes come into effect I will have to choose between bills I would struggle to pay, continuing to rent regardless of my health or selling the whole property.</p> <p>Great care must be taken to ensure the owner is not vulnerable. Penalties should be in place for any council staff member who fails to exercise due diligence.</p> <p>I have been trying to sell my house for 3 yrs over this period I have reduced the price by 80k in a desperate effort to sell. Some</p>

	<p>understanding from the council for those actively trying to sell would help enormously. I do agree those empty houses not for sale should have incentives to bring them back into homes. But this blunt instrument without some consideration for those of us already stressed about when will this house stop eating into my pension may just be seen as yet another way of bleed the taxpayer.</p> <p>Empty properties often fall into disrepair and neglect, and are not nice to see.</p> <p>If not exempt and unwilling to sell or rent out, then the premium seems fair. Perhaps consideration should be given for discretion to waive the premium in genuine cases of inability to sell or rent out a property.</p> <p>This is daylight robbery! Sefton council still get paid the council tax whether the building is empty or not? It should in fact be reduced for empty properties as none of the services are being used if the property is empty! Just sheer greed!</p> <p>I think this is an excellent proposal as homes left empty for that long will tend to be neglected damaging the neighbourhood.</p> <p>There is a housing crisis whilst some of the wealthiest people are leaving properties to lay empty and unused, accumulating personal wealth at the expense of the majority. I fully support increasing the council tax levied. The only slight disagreement I have is the suggestion that this is a doubling of the council tax levied. What it is is a removal of a discount in council tax that has previously been applied.</p> <p>Three years would be fairer than two. My property is empty because I cannot sell it at a reasonable price due to Brexit uncertainty. It remains on the market, but I have had few viewings and fewer offers, all well below comparable prices.</p> <p>As mentioned we are very limited to whom we can rent the property to due to the exceptional circumstances related to the "ideal tenant". I think this needs to be looked into in much more detail and not just a blanket increase which suits all as this is not the case. If this did happen then the cost would be passed onto our service users which I do not think is fair.</p> <p>Most responsible landlords do their best to let properties to suitable tenants if a property has been empty as long as ten years it is most likely derelict. Taxpayers are disgruntled at paying 50% Premium Tax. Can't see collection rates rising if Premium Tax is increased excessively.</p>
<p>Outside Sefton</p>	<p>If the home is being advertised for rent, then this should not apply. I have a house that is in very good condition (newly refurbished), but still we are having trouble finding a tenant.</p>

	<p>Empty retirement flat belonging to my deceased father has been on market for 2 years - have reduced price but still no sale - I am paying maintenance charges and council tax outside my own area out of my savings - whilst I understand basic council tax has to be paid I think it is unfair to expect executors to pay an additional premium when there is nothing more they can do to sell the property.</p> <p>As a landlord if we had an empty property we would still have a mortgage to pay, and I feel it would be unfair to punish us further.</p> <p>Fully in agreement if no effort is being made to have the property occupied. However, I have had the property in Sefton on the market for sale ever since my mother passed away in May 2017. The lease does not allow me to let the apartment, and it can only be occupied by someone over 50. To charge 200% of the Council Tax seems totally unfair when I am doing everything I can to sell it . Surely in these circumstances, empty properties should also be exempt.</p> <p>I most certainly agree considering that Sefton is at present charging me 150% rates for an empty flat that I am desperately trying to sell. A 100% rate would be a relief to this pensioner.</p> <p>Depends on the circumstances as to why a property is unoccupied. An increase is unfair to those who intend to live in the property but can't at present due to extensive renovations to make a property habitable (council tax deductions with his regard are currently not sufficient with respect to the period of availability). Therefore, this only extends the period the property is uninhabitable and vacant due to unavailable cash flow to do the work.</p>
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3.5 Summary Table - Questions 1 & 3

	Agree/Agree strongly	Neither agree / disagree	Disagree / Strongly disagree	No response
Question 1	66	7	55	1
Question 3	63	9	56	1

4. Equality Impact Assessment

4.1. Introduction

Any change to function, provision or policy that may have an effect on people is automatically subject of the Equality Act 2010. As such the 'decision makers' have a statutory duty to pay 'due regard' to equality legislation and the potential discriminatory impact that changes have on service users. To inform decision makers, an 'equality analysis report' is submitted to them at the time of decision making in order for them to consider equality implications as part of their final decision making.

In order to meet equality legislation public bodies have to consider Section 149 of the Equality Act 2010:

A public authority must, in the exercise of its functions, have due regard to the need to:-

- (a) Eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act;
- (b) Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it;
- (c) Foster good relations between persons who share a relevant protected characteristic and person who do not share it.

4.2 Protected Characteristics

Equality Law (Equality Act 2010) is clear that there are particular characteristic intrinsic to an individual against which it would be easy to discriminate. Section 149 (the Public-Sector Equality Duty) sets the goals of the Act and the characteristics, known as 'protected characteristics' against which we have to test for discrimination. These characteristics are gender, race/ethnicity, religion or belief, sexual orientation, age, gender reassignment, pregnancy and maternity and disability.

4.3 Consultation

Sefton Metropolitan Borough Council (Sefton MBC) is considering increasing the Council Tax homes premium from April 2019 on homes left empty and substantially unfurnished for over 2 years. This will help to reduce the number of long term homes and bring them back into use through sale or renting. Any additional income raised from the premium will help support the provision of Council services.

As part of the consultation, equality questions were asked in connection to gender, age, disability and ethnicity.

The main issues that we have to consider in relation to the proposed changes to the scheme in relation to equality and diversity are:

Disabled people, on very low income, who are unable to carry out the necessary renovations to properties themselves or pay someone to do it for them.

Where owners are struggling to cope with managing the property they own.

4.4 Impacts

The tables below highlight what evidence we have on how the proposed changes will affect different groups and communities in relation to equalities and human rights. Where numbers are presented which refer to the survey, this relates to the number of people who responded to the equality questions in the survey, and aligned to the question on impacts. People who responded to the survey and reported any impacts, whether this was a lot of impact or no impact, did so from an individual perspective. The table recognises the responses to the survey but also considers any detrimental impact on the protected characteristic as a whole and includes the mitigations the Council has in place.

Breakdown of respondents by Gender

In terms of the 129 respondents to the eConsult Questionnaire 52 females, 40 males, 2 preferred not to say and 35 not completed returns.

Breakdown of respondents by Age ranges

In terms of the 129 respondents to the eConsult Questionnaire, 94 gave the following age ranges, cross matched against gender.

Age Ranges				
	Female	Male	Not declared	Total
18-29	2	0	0	2
30-39	5	2	1	8
40-49	10	6	0	16
50-59	13	13	1	27
60-69	12	11	1	24
70-79	7	7	1	15
85+	2	0	0	2

Breakdown of respondents by Postcode

In terms of the 129 respondents to the eConsult Questionnaire, the following postcodes were submitted

Postcode breakdown					
Outside Sefton	L20	L21	L22	L23	L30
10	10	7	4	17	1
L31	L37	L38	PR8	PR9	Not Completed
3	6	2	15	16	38

Breakdown of respondents by Equality Data

Respondents were asked to indicate answers against Equality data questions, the breakdown of which is:

Disability

4 indicated a Hearing Impairment, 5 indicating a Long-Term Illness Affecting Daily Activity, followed by 4 indicating Mental Health/Distress, a further 7 indicating a Physical impairment and 2 with a visual impairment.

Ethnicity/ Religion or Belief

79 of our 129 respondents who answered indicated they were “White British” or “White English” in terms of ethnicity, with fewer numbers for the other classifications.

Ethnicity - do you identify as...	Total
White British	55
White English	25
White Irish	2
White Polish	1
White Welsh	1
Black British	1
Asian Indian	1
Other White background	2
Other Chinese background	1
Prefer not to say / no response	40

Sexual Orientation

On Sexual Orientation, 78 out of 129 respondents who answered indicated they were Heterosexual, 2 Bisexual and 49 Prefer not to say / or did not respond

Heterosexual	78
Bisexual	2
Prefer not to say / no response	49

Religion / Belief

42 out of 129 who answered indicated they were Christian, 1 Buddhist, 86 no religion / did not respond / prefer not to say.

Gender at birth

85 of the 129 respondents who answered the question indicated that they currently live in the gender given to them at birth. 1 respondent was not in the gender given at birth. 43 prefer not to say / no response.

4.5 Impacts table

Protected Characteristic	
Gender	No inadvertent bias on the basis of gender is indicated. We have not identified any impacts that need mitigation.
Race/Ethnicity	No inadvertent bias on the basis of race/ethnicity is indicated. The proposals do not treat people of different race/ethnicity groups any differently and we have not identified any impacts that need mitigation.
Religion and Belief	No inadvertent bias on the basis of religion or belief. The proposals do not treat persons of different religions or beliefs any differently and we have not identified any impacts that need mitigation.
Sexual Orientation	No inadvertent bias on the basis of sexual orientation is indicated. The proposals do not treat persons of different sexual orientation any differently. We have not identified any impacts that need mitigation.
Age	No inadvertent bias on the basis of age is indicated. Young people looking to join the property ladder or rent an affordable property may be affected as more empty properties are made available. We have not identified any impacts that need mitigation.
Gender Reassignment	No inadvertent bias on the basis of gender reassignment age is indicated in the proposals. We have not identified any impacts that need mitigation.
Pregnancy and Maternity	No inadvertent bias on the basis of pregnancy and maternity is indicated. We have not identified any impacts that need mitigation.
Disability	No inadvertent bias on the basis of disability is indicated. However, the consultation results indicate that disability is also relevant to the proposals as people felt that there should be mitigations in place for owners who are unable to manage their affairs or circumstances where disability prompts a need to change property and reduces the ability to carry out the work required to an empty property.

4.6 Mitigations

Key measures in place

- Consideration to be given to whether any additional exemptions under which the Empty Homes Premium should not apply, for example where an owner is living elsewhere to receive care or resident in a nursing home etc.
- Any short term financial hardship or other exceptional circumstances affecting a person's ability to pay will be addressed by the Council's Discretionary Reduction in Liability Policy, and the promotion of that policy, so additional support can be provided for those in exceptional need.

- Sefton MBC will continue to maintain its good track record of providing proactive and tailored support for those Council Tax payers who struggle to make payments and will continue to ensure our recovery procedures identify cases where additional support might be required.
- A proactive approach will be taken to identify persons meeting the severe mental impairment conditions set out in the Council Tax Regulations with a view to exempting them from paying Council Tax.
- We will continue working with and supporting customers whose first language is not English.
- Customers affected by the proposals will be contacted directly and provided with clear explanation and offers of advice and support.
- The Council's website information will be updated to reflect the key changes and any issues identified.