



Council

Report title: Setting the Council Tax Base, the NNDR Tax Base & Discounts for Second Homes and Empty Homes

Date: 18 January 2023

Key decision: No

Class: Part 1

Ward(s) affected: All

Contributors: Executive Director for Corporate Resources

Outline and recommendations

Outline

The purpose of this report is to ask Council set the Council Tax Base for 2023/24, note the 2023/24 NNDR estimated income, delegate final approval of the NNDR1 form to the Executive Director for Corporate Resources and approve the revised policy relating to discounts for second / empty homes, the continuation of the discretionary Council Tax discount for care leavers, the continuation of the Council Tax Reduction Scheme, and the continuation of a sanctuary discount, for 2023/24.

Recommendations

Council is asked to approve the recommendations set out in section 2 of this report.

Timeline of engagement and decision-making

- The 2022/23 Council Tax Reduction Scheme was agreed by Council on the 19 January 2022.
- The 2021/22 Council Tax Reduction Scheme was agreed by Council on the 20 January 2021
- The 2020/21 Council Tax Reduction Scheme was agreed by Council on the 22 January 2020.

1. Summary

- 1.1 This report sets out the statutory calculations required in order to set the Council Tax Base and estimates the National Non-Domestic Rates (NNDR) tax base for 2023/24. The Council Tax Base and NNDR estimates are statutory obligations and are key elements in setting the General Fund revenue budget.
- 1.2 The report provides information on the Council Tax Base. There are also a series of discretionary powers which allows the Council to grant and vary discounts for various types of properties with the aim of bringing as many as possible back into use as soon as possible. These are set out in section five of this report.
- 1.3 The Council also has the ability to offer discretionary discounts to individuals, groups of individuals, or households but the cost is borne by all other Council Tax payers. The report recommends the continuation of the discretionary Council Tax discount of 100% for care leavers, and the 25% sanctuary discount to residents currently in receipt of a single person discount who accommodate a refugee in their home, as set out in section six of this report.
- 1.4 The report recommends that the Council Tax Base for 2023/24 be agreed at 88,848.5 Band D equivalent properties, based on an assumed collection rate of 94.0%. The current Council Tax Base is 88,904.9 Band D equivalent properties based on an assumed collection rate of 95%. Details of the Council Tax Base, its calculation and the estimated collection rate are set out in sections six, seven, and eight of this report.
- 1.5 The NNDR1 return, which estimates the annual business rates yield, is currently being completed and is due to be submitted to the Department of Levelling Up, Housing and Communities (DLUHC) by the end of January 2023. There will be further updates that affect the values on this return over the coming weeks before the submission deadline, including the impact of the 2023 Business Rates Revaluation, new relief schemes announced at the Autumn Statement and the movement of certain Telecommunications networks to the central list. In Lewisham's case the Virgin Media assessment.
- 1.6 It has therefore been necessary to provide an estimated income value. On this basis, the provisional NNDR net yield figure for 2023/24 is £72m.
- 1.7 The requirements pertaining to the NNDR Base for 2023/24 are set out in section ten of this report.
- 1.8 The Council, at the full Council meeting on the 19 January 2022, agreed no changes to the Council Tax Reduction Scheme (CTRS) for 2022/23 and Council is now asked to agree that no changes be made for

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2023/24, i.e. eligible claimants will need to make a minimum contribution of 25% towards their council tax. The impact of implementing this is set out in section ten.

2. Recommendations

- 2.1 Council is asked to:
- 2.2 note the Council Tax Base calculation for 2023/24, as set out in the annual Council Tax Base government return, attached at Appendix A;
- 2.3 agree a Council Tax Base of 88,848.5 Band D equivalent properties for 2023/24;
- 2.4 agree a budgeted Council Tax collection rate of 94.0%;
- 2.5 agree no changes be made to the Council Tax Reduction Scheme (CTRS) for 2023/24, that eligible claimants make a minimum contribution of 25% towards their council tax;
- 2.6 approve the continuation of the discretionary Council Tax discount of 100% for care leavers up to the age of 25, as set out in section five of this report;
- 2.7 agree that the existing policy of a 0% discount for second homes for 2020/21 be continued for 2023/24, as set out in section five of this report;
- 2.8 agree that the existing policy of a 0% discount for empty homes Class A (an empty property undergoing structural alteration or major repair to make it habitable) be continued, as set out in section five of this report;
- 2.9 agree the amendment to the current policy and removes the 100% discount awarded for a period of four weeks, such that the 0% discount is applied immediately for empty homes – Class C (a substantially empty and unfurnished property), as set out in section five of this report;
- 2.10 agree that the existing Long Term Empty Property homes premium of: 100% for properties empty between 2 and 5 years, 200% for those empty for over five years, and 300% for properties that remain empty for 10 years or more continues, as set out in section five of this report;
- 2.11 agree the continuation of the existing policy of a 25% 'sanctuary' discount to ensure residents eligible for a single person discount are not financially worse off as a result of housing a refugee, as set out in section five of this report;
- 2.12 note the proposed 2023/24 National Non Domestic Rate (NNDR) estimated net yield of £72m, based on current information available.

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- 2.13 agree to delegate the approval of the final 2023/24 NNDR1 form to the Executive Director for Corporate Resources for submission by the deadline of 31 January 2023.

3. Policy Context

- 3.1 The Council's strategy and priorities drive the Budget with changes in resource allocation determined in accordance with policies and strategy. The Council launched its new Corporate Strategy in 2022, with seven corporate priorities as stated below:

Corporate Priorities

- 3.2 The seven Corporate priorities are as follows:

- Cleaner and Greener
- Strong Local Economy
- Quality Housing
- Children and Young People
- Safer Communities
- Open Lewisham
- Health and Wellbeing

- 3.3 Furthermore the Council takes account of the 'Mayor's pledges', as outlined in early 2022. These pledges are as follows:

- Place - We want Lewisham to be a place for everyone.
- Community - We will be relentlessly focused on local.
- Diversity - We will celebrate Lewisham's diversity.
- Inward investment and Opportunity - We will work to attract inward investment.
- Innovation and New Ideas – We will take risks to innovate and seize new opportunities.

- 3.4 The setting of the Council Tax Base, collection rate, the Council Tax Reduction Scheme and the various discounts to properties will directly support the delivery of these priorities and pledges.

4. Background

- 4.1 The calculation of the Council Tax Base has been prepared in accordance with the regulations 'Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012: 2914)' which came into force on 30 November 2012, to ensure the calculation of the Council Tax Base takes account of local council tax reduction schemes. These regulations specify the formulae for calculating the tax base, which is detailed in sections six and seven of this report.

- 4.2 The purpose of this calculation is to set the Council's Tax Base and not the Council Tax itself. The Council Tax will be set at the meeting of full

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Council on 1 March 2023 as part of setting the Council's annual budget.

- 4.3 The Council Tax Base is defined as the number of Band D equivalent properties in a local authority's area. An authority's Tax Base is taken into account when it calculates its Council Tax. It is calculated by adding together the 'relevant amounts' (the number of dwellings) for each valuation band, then multiplying the result by the Council's estimate of its collection rate for the year. This calculation is set out in section eight of this report.
- 4.4 Members should note that the Welfare Reform Act 2012 abolished Council Tax Benefit in March 2013 and replaced it with the Council Tax Reduction Scheme (CTRS).

5. Local Discretion

- 5.1. The Council has the power and local discretion to grant and vary discounts for different types of properties under Section 11a of the Local Government Finance Act 1992, as amended by the Local Government Finance Act 2003 and the Local Government Finance Act 2012.
- 5.2. The local discretion to grant and vary discounts enables local authorities to create greater financial incentives for owners of empty properties to bring them back into use, either for owner occupation or letting.
- 5.3. Second Homes – Currently, local authorities have discretion to offer a discount of between 0% and 50% to owners of second homes. The Council currently offers a 0% discount. It is proposed to retain the 0% discount for 2021/22.
- 5.4. Empty Property Class A exemptions – Currently, a discount can be awarded between 0% to 100% at the Council's discretion where the property is undergoing structural alteration or major repairs. The Council is being recommended to retain the 0% discount on these properties.
- 5.5. Empty Properties Class C exemptions – Currently, 100% discount is awarded for four weeks to substantially empty and unfurnished properties. After four weeks, the discount ceases and the full charge is applicable. The Council wants to encourage properties to be occupied as soon as possible. It is therefore proposed that this policy be amended so that the 0% discount applies immediately and that these properties are not subject to any reduction in Council Tax.
- 5.6. Long Term Empty Properties empty homes premium – Section 11 of the Local Government Finance Act 2012 removed the discount for long term empty properties and introduced discretion to charge up to 50% premium on this category of properties. A long term empty home is defined as a dwelling which has been unoccupied and substantially unfurnished for a continuous period of 2 years.

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- 5.7. In November 2018 the Act was amended increasing the premium from 50% to 100% effective from 1 April 2019, with further incremental increases in future years. The Council currently charges a premium of 100% additional council tax on properties that have been empty and substantially unfurnished for 2 years but less than 5 years, and 200% additional council tax on properties that have remained empty and substantially unfurnished for 5 years but less than 10 years.
- 5.8. In 2022/23 the Council agreed the maximum premium of 300% of the standard Council Tax to properties that remain empty and substantially unfurnished for 10 years or more, effective from 1 April 2022. This will mean that the total cost will be 400%, being the standard Council Tax annual charge plus the 300% premium.
- 5.9. The premium is calculated by taking the council tax liability that would normally be levied at the relevant band amount (assuming no other reductions apply ie. single person discount) and adding the additional percentage increase based on the empty property period as set out below:

Long term empty property criteria giving rise to additional council tax premiums;	Additional council tax premium percentage applicable
For Properties which have remained empty for at least 2 Years	100%
For Properties which have remained empty for less than 5 Years	100%
For Properties which have remained empty for at least 5 but less than 10 Years	200%
For Properties which have remained empty for at least 10 Years	300%

- 5.10. Section 13A(1)(c) of the 1992 Local Government Finance Act 1992 gives local authorities the ability to offer discretionary discounts to individuals, groups of individuals or households encountering exceptional financial hardship. The legislation allows the Council to reduce or write off a percentage of the amount payable or the entire sum. The cost of the write-off is borne by the remaining Council Tax payers or, the Council budgeting for less Council Tax income.
- 5.11. Since 1 April 2015 this section of the Act has mainly been used to help those impacted by the introduction of the Council's local Council Tax Reduction Scheme. However, from 1 April 2018 the Council introduced a discount for care leavers. The Council, as corporate parent, is committed to improving the life chances of looked after children and care leavers and provides a range of support to children and young people leaving care. The exemption from paying Council Tax up to the age of 25 is seen as a further opportunity to provide financial support to care leavers transitioning from care into independent living. There are currently 272 recipients of the exemption totalling £313k.

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- 5.12. As a Borough of Sanctuary the Council is keen to support residents who wish to assist refugees, asylum seekers and migrants who may otherwise be homeless, and ensure that they are not financially worse off as a result of accommodating them. Without this policy, a resident in receipt of a Single Person Discount who provides accommodation to any of the above would lose their 25% concession. The introduction in 2022/23 of a local discount specifically for this purpose, was to compensate for this loss and ensure residents are not financially penalised through the loss of their existing Single Person Discount.
- 5.13. The Sanctuary discount is only awarded to those residents who accommodate a refugee via Refugees At Home or another similarly recognised organisation. This will have the advantage of pre-assessment and verification of the individual's status, and ensure any resident in this situation is receiving support from a recognised organisation. Residents who accommodate a refugee via another route and are in jeopardy of losing their single person discount will be signposted to Refugees At Home.
- 5.14. It should be noted that approximately 22% of any additional Council Tax income generated as a result of the variation in discounts is attributable to the Greater London Authority (GLA) in line with their precept element of the Council Tax.
- 5.15. These discounts and exemptions form part of the Council Tax Base calculation and therefore need to be agreed at this time.

6. The Council Tax Base

- 6.1 The calculation of the Council Tax Base has been prepared in accordance with the regulations 'Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012: 2914)'.
6.2 The regulations specify a formula for this calculation, which for 2023/24

is:

$$((H - Q + E + J) - Z) \times (F / G)$$

Where:

H is the number of chargeable dwellings in that band, calculated in accordance with the regulations.

Q is a factor to take account of the discounts to which the amount of Council Tax payable was subject in that band, estimated in accordance with the regulations.

E is a factor to take account of the premiums, if any, to which the amount of Council Tax payable was subject in that band, estimated in accordance with the regulations.

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J is the estimated variations in the Tax Base from changes after 30 November 2021 from factors such as:

- New properties and properties being banded.
- Variations in numbers of exempt properties.
- Successful Appeals against bandings.
- Variations in the number of discounts.

Z is the total amount that the authority estimates will be applied in relation to the authority's Council Tax Reduction Scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band.

F is the proportion of Council Tax to be paid for dwellings in that band.

G as compared with a Band D property, using the proportions in the 1992 Act.

6.3 The proportions applicable to the various Council Tax bands (the 'basic' band being D) are as follows:-

Band	A	B	C	D	E	F	G	H
Proportion (ninths)	6	7	8	9	11	13	15	18

6.4 The Council's basic tax is calculated in respect of Band D. Therefore, Band A properties pay 6/9 of the basic tax, Band B properties 7/9 of the basic tax and so on, up to Band H where the tax is 18/9 or twice the tax at Band D.

Band	Relevant Amount (i.e. number of dwellings)
A	3,664.3
B	19,670.5
C	33,174.0
D	23,291.0
E	8,536.1
F	3,731.7
G	2,113.7
H	336.5
Aggregate of Relevant Amounts	94,519.7

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7. Calculation of the Council Tax Base

- 7.1 Regulation 3 of the 'Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012: 2914), requires that the Council's Tax Base for a financial year shall be calculated by applying the formula:

$$A \times B = T$$

Where:

A - is the total of the relevant amounts for that year for each of the valuation bands, which is shown or is likely to be shown for any day in that year in the authority's valuation list as applicable to one or more dwellings situated in its area.

B - is the Authority's estimate of its collection rate for that year.

T - is the calculated Council Tax Base for that year.

- 7.2 In accordance with the requirements of the regulations and following from the calculations in this report, the calculation of the Council Tax Base for the London Borough of Lewisham in 2023/24 is as follows:

	2021/22	2022/23	2023/24
Total of relevant amounts (A)	93,278.2	93,584.	94,519.7
X			
Collection rate (B) =	95.0%	95.0%	94.0%
Council Tax Base (T)	88,614.2	88,904.9	88,848.5

- 7.3 The detailed calculations proposed for the London Borough of Lewisham for 2023/24 are set in the annual Council Tax Base return to government, attached at Appendix A.

8. Estimate of the Collection Rate

- 8.1 The Regulations require that the Council estimates its collection rate for the financial year. This is the Council's estimate of the total amount in respect of its Council Tax for the year payable into its Collection Fund and transferable between its General Fund and Collection Fund, and which it estimates will ultimately be transferred.
- 8.2 Prior to the Covid pandemic Council Tax collection in Lewisham had held steady for a number of years, reflecting the work of the service to enforce debts more effectively against those able to pay and to make reasonable

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arrangements for debtors in genuine financial hardship. However, this was significantly impacted in 2020/21 and 2021/22 by the pandemic and is still struggling to return to pre-pandemic levels. The in-year collection rate is reported to members in the regular financial monitoring

- 8.3 The current 40 year high level of inflation coupled with the cost of living crisis means that collection will remain very challenging for next year. It is therefore proposed to slightly decrease the estimated collection rate from 95% to 94% to account for these macroeconomic pressures.
- 8.4 The initial Discretionary Hardship Fund (set up to assist those households experiencing exceptional financial hardship) was retracted at the end of March 2015. Claimants who find themselves in this financial position can make an application under Section 13A (1)(c) of the Local Government Finance Act (1992) on the grounds of severe financial hardship. The provision is available irrespective of the Council Tax Reduction Scheme decided upon for future years.

9. 2022/23 NNDR Expected Income

- 9.1 Under the Local Government Finance Act 2012, the system of national pooling of business rates was repealed and replaced with the Business Rates Retention scheme. The new scheme commenced on 1 April 2013 and requires the meeting of full Council to formally approve the NNDR1 return to government by 31 January, immediately preceding the financial year to which it relates.
- 9.2 The NNDR1 contains details of the rateable values shown for the Authority's local rating list as at 30 September. It enables the Council to calculate the expected income in respect of business rates for the year, a proportion of which the Council retains.
- 9.3 Under the 2023/24 system, the London Borough of Lewisham will retain 30% of all business rates collected within the borough, 37% is attributed to the Greater London Authority and the remaining 33%, known as the Central Share, is passed to the Government.
- 9.4 The Government removed the 'no detriment' guarantee 100% pilot pool status for London for 2020/21. However, the GLA and the 33 London billing authorities, through decisions made collectively by the London Councils Leaders Committee and the Mayor, continued the business rates retention pool in 2020/21. With the impact of Covid-19 the Council was required to contribute £2.164m to the pool in 2021/22. London ceased pooling for 2021/22 with no decision of future years at present.
- 9.5 The Council is in the process of completing the 2023/24 NNDR1 form which is due for submission on the 31st January 2023. The information used to calculate the net yield in this report is therefore based on the new rateable values and is an estimate. There is an expectation that data requirements for

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the NNDR1 and NNDR3 returns will change in the future years.

9.6 In summary, the Council estimates that it will collect £72m in 2023/24.

9.7 It should be noted the figure above shall be subject to change as a result of recent Government announcements on the various relief schemes. The Chancellor has announced the following;

- A 2023/24 Retail, Hospitality and Leisure (RHL) rate relief scheme increasing the current relief from 50% to 75% in 2023-24, up to £110k per business
- Freezing the business rates multipliers at 49.9p (small business multiplier) and 51.2p (standard multiplier)
- A new Supporting Small Business (SSB) relief scheme to ensure no small business faces a bill increase greater than £50 per month for 2023-24 as a result of losing eligibility for Small Business Rate Relief or Rural Rate Relief
- An Exchequer funded Transitional Relief scheme to limit bill increases caused by changes in rateable values

These changes will have effect from 1 April 2023

9.8 The revised figure will be much clearer in January 2022 when the new software to apply these reliefs becomes available, and when the NNDR1 return is completed.

9.9 The full distribution is as shown below:

	2022/23		2023/24	
Business Rates*	Percentage Share	Amount £m	Percentage Share	Amount £m
Central Share	33%	23.1	33%	23.8
Lewisham	30%	21.0	30%	21.6
GLA	37%	25.9	37%	26.6
Total	100%	70.0	100%	72.0

*After allowing for transitional arrangements, small business rate uplift/relief, exemptions, allowances, business rates supplements and BRS relief, collection rate and appeals allowance, and the already known extensions of Covid-19 measures to support the economy.

9.10 The Council will keep its entire share, but will also be in receipt of a top-up, the calculation of which is based on the DLUHC calculation of the Council's baseline funding level. This provisional 2023/24 funding level is £98.7m provided in the Provisional Local Government Finance Settlement announcement on 19 December 2022.

9.11 As the figures included on the NNDR1 return (due for submission by the 31 January 2023) are likely to vary from the estimated level disclosed in this

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report due to the amendments required for the 2023 rating lists and implementation of the new relief schemes, delegation is sought from Council to allow the opportunity to revise the Tax Base and approve a revised and more accurate position.

- 9.12 Council is asked to agree the delegation of the approval of the final 2023/24 NNDR 1 return to the Executive Director for Corporate Resources.

10. Council Tax Reduction Scheme (CTRS)

- 10.1 On 1 April 2013 the Council implemented a local CTRS which passed on the government cut in grant in full to 24,648 working age households previously in receipt of Council Tax Benefit. Pensioners are protected from the changes under legislation maintaining their support at least in line with Council Tax Benefit levels.
- 10.2 On the 12th December 2018, the Mayor decided that no changes should be made to the CTRS for 2019/20 and that the Council should continue to pass on the government cut in funding to working age claimants as was the case for 2020/21, 2021/22 and 2022/23. It is recommended that this should continue in 2023/24. This will mean eligible claimants will need to contribute a minimum of 25% towards their Council Tax.

11. Financial implications

- 11.1 This report proposes that a Council Tax Base of 88,848.5 be set for 2023/24. This represents a decrease of 66.4 chargeable dwellings from the Council Tax Base of 2022/23, reflecting a small growth in dwellings being offset by the collection rate being decreased from 95% to 94%.
- 11.2 Officers believe that decreasing the collection rate from 95% to 94% for 2023/24 is prudent given the extremely challenging economic conditions and the cost of living crisis. In line with current policy, the collection rate target is subject to review annually.
- 11.3 In respect of the Care Leavers exemption the annual cost to date is £313k. In respect of CTRS, the annual cost is approximately £19.672m. This represents General Fund revenue forgone which has been met through reductions in expenditure in other areas of activity.
- 11.4 Agreeing the proposed changes to the Empty Property Class C exemption will result in the Council generating an extra approximate £141k Council Tax revenue annually with circa £110k being retained by the Council. Moreover, it will discourage owners from keeping much needed residential property in the borough empty.
- 11.5 Consideration has also been given to the unprecedented events brought about by the pandemic, the more recent cost of living crisis and continued economic uncertainty and impact of wider government policy changes.

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Whilst it is difficult to predict the scale of the ongoing impact, it is inevitable that councils and residents across the country will continue to be affected in some way. People will remain concerned about their future and future household finances. The Council Tax section will continue to apply a supportive approach where warranted, and strive to collect from those with the means to pay.

12. Legal implications

- 12.1 Members are referred to the legal requirements set out in the body of the report and particularly the changes brought in by the Local Authorities (Calculation of Council Tax Base) Regulations 2012 (section five) and the changes introduced by the Local Government Finance Act 2012, which set out a number of changes for Council tax payers discounts removal of some exemptions relating to empty homes (section six) and the current NNDR system (section ten).
- 12.2 Section 33 of the Welfare Reform Act 2012 abolished Council Tax Benefit. The Local Government Finance Act 2012 amends the Local Government Finance Act 1992 to make provision for council tax support through locally adopted CTRs. A report setting out the CTRs for 2018/19 was presented to Mayor & Cabinet on 12 December 2018. That Report contained the outcome of the consultation and determined that a local CTRs be retained from 1 April 2019 that passes on any shortfall in government funding, as set out in section 11 and additional support be delivered to the most vulnerable residents through use of the existing provision within Section 13A (1) (c) of the 1992 Local Government Finance Act.
- 12.3 Section 13A(1)(c) of the Local Government Finance Act 1992 provides that the Council may reduce the amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13) to such extent as the billing authority for the area in which the dwelling is situated thinks fit (i.e. discretionary discounts).
- 12.4 Discretionary discounts recognise that an Authority's Local Council Tax Reduction Scheme does not always meet the household's full Council Tax liability. The Council has the right to choose whether to use its powers on a case-by-case basis or it also has the right to specify a class of use. A class of use is where several people who pay Council Tax fall into a group because their circumstances are similar.
- 12.5 In accordance with the Local Government Finance Act 1992 and related Statutory Instruments, the Authority is required to decide its Council Tax Base for 2022/23 by no later than 31 January 2022.
- 12.6 The recommendations in this report relate to non-executive functions in respect of which decisions are reserved to and must be made by Council. Accordingly Mayor and Cabinet are making recommendations to Council

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only.

- 12.7 The Cabinet and Council, in recommending and then setting the Council Tax, must have due regard to the impact those decisions will have upon the Council's statutory duty with regard to equalities, i.t. the obligation to have 'due regard' to the need to 1) eliminate discrimination, harassment and victimisation and other conduct prohibited under the Equalities Act 2010; 2) to advance equality of opportunity between people who share a relevant protected characteristic and those who don't; and 3) to foster good relations between people who share a relevant protected characteristic and those who don't (which involves tackling prejudice and promoting understanding). The relevant protected characteristics are: age, disability, gender reassignment, pregnancy and maternity, race, religion, sex, and sexual orientation.

13. Equalities implications

- 13.1 Every effort will be made to ensure that Council Tax payers, particularly those who are from disadvantaged groups, receive prompt and accurate Council Tax bills, and that those who are eligible for exemptions and discounts - such as the disabled people, single people and those on low incomes, are encouraged to claim them. Consistent with the Legal Implications noted above.

14. Climate change and environmental implications

- 14.1 There are no specific environmental implications directly arising from this report.

15. Crime and disorder implications

- 15.1 There are no specific environmental implications directly arising from this report.

16. Health and wellbeing implications

- 16.1 There are no specific environmental implications directly arising from this report.

17. Background papers

- 17.1 There are no further background papers relevant to this report.

18. Glossary

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Term	Definition
Council Tax	Council tax is a system of local taxation collected by local authorities. It is a tax on domestic properties. Each dwelling falls into one of eight 'Bands' based on property value, and there are 8 council tax bands in total ranging from A to H.
Council Tax Base	A " tax base " is the number of Band D equivalent dwellings in a local authority area.
NNDR	NNDR stands for National Non Domestic Rates, more commonly known as Business Rates. Business rates in England is a tax on the occupation of non-domestic property.
Council Tax Reduction Scheme (CTRS)	The Council Tax Reduction Scheme provides financial assistance with Council Tax bills for residents who are on a low income. The government abolished the national Council Tax Benefit scheme for working-age people from April 2013, and it was replaced with local schemes decided upon by each individual Local Authority.
Greater London Authority (GLA)	The Greater London Authority (GLA) is a top-tier administrative body responsible for the strategic administration of Greater London.

19. Report author and contact

- 19.1 For further information on this report, please contact: Katharine Nidd, Head of Strategic Finance, Planning and Commercial on 020 8314 6651 or Maxine Gordon Director of Resident and Business Services on 020 8314 6040.
- 19.2 Financial implications provided by Katharine Nidd and legal implications by Melanie Dawson.

20. Appendices

- 20.1 Appendix A – Council Tax Base October 2022
- 20.2 Appendix B – Equalities Analysis Assessment

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APPENDIX A – Council Tax Base October 2022

CTB(October 2022) Calculation of Council Tax Base

Select local authority by clicking on the box below and using the drop-down button

Lewisham

Dwellings shown on the Valuation List for the authority on Monday 12 September 2022

Band A entitled to disabled relief reduction
Column 1

Band A
Column 2

Band B
Column 3

Band C
Column 4

Band D
Column 5

Band E
Column 6

Band F
Column 7

Band G
Column 8

Band H
Column 9

TOTAL
Column 10

Part 1

1. Total number of dwellings on the Valuation List		9,008	35,551	46,895	27,266	7,921	2,794	1,360	182	130,977
2. Number of dwellings on valuation list exempt on 3 October 2022 (Class B & D to W exemptions)		833	1,190	995	392	82	25	21	2	3,540
3. Number of demolished dwellings and dwellings outside area of authority on 3 October 2022		0	0	3	0	0	0	0	0	3
4. Number of chargeable dwellings on 3 October 2022 (treating demolished dwellings etc as exempt) (lines 1-2-3)		8,175	34,361	45,897	26,874	7,839	2,769	1,339	180	127,434
5. Number of chargeable dwellings in line 4 subject to disabled reduction on 3 October 2022		7	67	127	137	51	26	14	6	435
6. Number of dwellings effectively subject to council tax for this band by virtue of disabled relief (line 5 after reduction)	7	67	127	137	51	26	14	6		435
7. Number of chargeable dwellings adjusted in accordance with lines 5 and 6 (lines 4-5+6 or in the case of column 1, line 6)	7	8,235	34,421	45,907	26,788	7,814	2,757	1,331	174	127,434
8. Number of dwellings in line 7 entitled to a single adult household 25% discount on 3 October 2022	6	5,303	17,891	16,458	6,239	1,453	360	133	14	47,857
9. Number of dwellings in line 7 entitled to a 25% discount on 3 October 2022 due to all but one resident being disregarded for council tax purposes	0	66	438	600	295	60	18	7	1	1,485

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10. Number of dwellings in line 7 entitled to a 50% discount on 3 October 2022 due to all residents being disregarded for council tax purposes	0	4	14	38	45	39	39	38	12	229
11. Number of dwellings in line 7 classed as second homes on 3 October 2022 (b/fwd from Flex Empty tab)		26	144	142	66	22	2	0	0	402
12. Number of dwellings in line 7 classed as empty and receiving a zero% discount on 3 October 2022 (b/fwd from Flex Empty tab)		134	474	550	243	61	34	18	1	1,515
13. Number of dwellings in line 7 classed as empty and receiving a discount on 3 October 2022 and not shown in line 12 (b/fwd from Flex Empty tab)		21	63	74	33	16	2	0	0	209
14. Number of dwellings in line 7 classed as empty and being charged the Empty Homes Premium on 3 October 2022 (b/fwd from Flex Empty tab)		106	119	132	29	13	5	4	2	410
15. Total number of dwellings in line 7 classed as empty on 3 October 2022 (lines 12, 13 & 14).		261	656	756	305	90	41	22	3	2,134
16. Number of dwellings that are classed as empty on 3 October 2022 and have been for more than 6 months. NB These properties should have already been included in line 15 above.		196	358	414	169	50	25	12	2	1,226
16a. The number of dwellings included in line 16 above which are empty on 3 October 2022 because of the flooding that occurred between 1 December 2015 and 31 March 2016 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0
16b. The number of dwellings included in line 16 above which are empty on 3 October 2022 because of the flooding that occurred between November 2019 and February 2020 and are only empty because of the flooding.		0	0	0	0	0	0	0	0	0

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17. Number of dwellings that are classed as empty on 3 October 2022 and have been for more than 6 months and are eligible to be treated under empty homes discount class D (formerly Class A exemptions). NB These properties should have already been included in line 15 above. Do NOT include any dwellings included in line 16a above.		0	0	0	0	0	0	0	0	0
--	--	---	---	---	---	---	---	---	---	---

18. Number of dwellings that are classed as empty and have been empty for more than 6 months excluding those that are subject to empty homes discount class D or empty due to flooding (Line 16 - line 16a - line 16b - line 17) (equivalent to Line 18 in previous forms).		196	358	414	169	50	25	12	2	1,226
---	--	-----	-----	-----	-----	----	----	----	---	-------

19. Number of dwellings in line 7 where there is liability to pay 100% council tax before Family Annexe discount	1	2,735	15,895	28,605	20,147	6,233	2,333	1,149	145	77,243
--	---	-------	--------	--------	--------	-------	-------	-------	-----	--------

20. Number of dwellings in line 7 that are assumed to be subject to a discount or a premium before Family Annexe discount	6	5,500	18,526	17,302	6,641	1,581	424	182	29	50,191
---	---	-------	--------	--------	-------	-------	-----	-----	----	--------

21. Reduction in taxbase as a result of the Family Annexe discount (b/fwd from Family Annexe tab)	0.0	0.0	0.5	0.0	0.0	0.0	0.0	0.0	0.0	0.5
---	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----

22. Number of dwellings equivalents after applying discounts and premiums to calculate taxbase	5.5	7,031.8	29,921.8	41,709.5	25,137.0	7,414.3	2,648.0	1,281.0	168.3	115,317.0
--	-----	---------	----------	----------	----------	---------	---------	---------	-------	-----------

23. Ratio to band D 5/9 6/9 7/9 8/9 9/9 11/9 13/9 15/9 18/9

24. Total number of band D equivalents (to 1 decimal place)(line 22 x line 23)	3.1	4,687.8	23,272.5	37,075.1	25,137.0	9,061.9	3,824.9	2,135.0	336.5	105,533.8
--	-----	---------	----------	----------	----------	---------	---------	---------	-------	-----------

25. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2022-23 (to 1 decimal place)										0.0
--	--	--	--	--	--	--	--	--	--	-----

26. Tax base (to 1 decimal place) (line 24 col 10 + line 25)										105,533.8
--	--	--	--	--	--	--	--	--	--	-----------

Part 2

27. Number of dwellings equivalents after applying discounts and premiums to calculate tax base (Line 22)	5.5	7,031.8	29,921.8	41,709.5	25,137.0	7,414.3	2,648.0	1,281.0	168.3	115,317.0
---	-----	---------	----------	----------	----------	---------	---------	---------	-------	-----------

28.Reduction in taxbase as a result of local council tax support (b/fwd from CT Support tab)	2.0	1,535.3	4,631.1	4,388.8	1,846.0	430.2	64.5	12.8	0.0	12,910.7
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29. Number of dwellings equivalents after applying discounts, premiums and local tax support to calculate taxbase	3.5	5,496.5	25,290.6	37,320.8	23,291.0	6,984.1	2,583.5	1,268.2	168.3	102,406.3
30. Ratio to band D	5/9	6/9	7/9	8/9	9/9	11/9	13/9	15/9	18/9	
31. Total number of band D equivalents after allowance for council tax support (to 1 decimal place) (line 29 x line 30)	1.9	3,664.3	19,670.5	33,174.0	23,291.0	8,536.1	3,731.7	2,113.7	336.5	94,519.7
32. Number of band D equivalents of contributions in lieu (in respect of Class O exempt dwellings) in 2022-23 (to 1 decimal place)(line 25)										0.0
33. Tax base after allowance for council tax support (to 1 decimal place) (line 31 col 10 + line 32)										94,519.7

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APPENDIX B

Discontinuation of Council Tax discount for 28 day empty property Equalities Analysis Assessment

Author	Mick Lear / John Organ	Directorate	Corporate Services	
Date	2.11.2022	Service	Revenues and Benefits	
<p>1. The activity or decision that this assessment is being undertaken for</p> <p>Background:</p> <p>The Local Government Act 2003 provided local authorities with discretion in relation to the level of Council Tax discount for specific categories of Council Tax properties, namely second homes and long-term empty properties. The Local Government Finance Act 2012 which came into effect in April 2013 removed several Council Tax empty property exemptions and replaced them with locally determined discounts.</p> <p>Currently homes left substantially empty and unfurnished are afforded a 28 day discount (at 100%) from Council Tax, after which time the full charge is applicable. This discount was applied at the discretion of the authority and was not mandatory.</p> <p>Prior to 1 April 2013 properties that fell into this category were entitled to 100% exemption for a maximum of six months. This discount acted as a temporary transition a buffer of sorts to mitigate the loss of the full exemption.</p> <p>Recommendation:</p> <p>As the Council wants to encourage properties to be occupied as soon as possible, in addition to identifying extra revenue to assist with Council's overall financial position, it is recommended that the Council discontinue the 28 day discount and raise the Council Tax charge immediately.</p>				
<p>2. The protected characteristics or other equalities factors potentially impacted by this decision</p>				
<input checked="" type="checkbox"/> Age	<input type="checkbox"/> Ethnicity/Race	<input type="checkbox"/> Religion or belief	<input type="checkbox"/> Language spoken	<input type="checkbox"/> Other, please define:
<input type="checkbox"/> Gender/Sex	<input type="checkbox"/> Gender identity	<input checked="" type="checkbox"/> Disability	<input type="checkbox"/> Household type	
<input type="checkbox"/> Income	<input checked="" type="checkbox"/> Carer status	<input type="checkbox"/> Sexual	<input type="checkbox"/> Socio Economic	

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		orientation		
<input type="checkbox"/> Marriage and Civil Partnership	<input type="checkbox"/> Pregnancy and Maternity	<input type="checkbox"/> Refugee/Migrant/Asylum seeker	<input type="checkbox"/> Health & Social Care	
	<input type="checkbox"/> Employment	<input type="checkbox"/> Veterans or reservists		

Age:

Possible increased effect on elderly (but only where the taxpayer is likely to own property and for that property to be in a higher band (E-H). However this could be mitigated by entitlement to an alternative Council Tax exemption (as mentioned later in the paper).

Disability:

covered in other exemptions 'mitigation' section

Carer Status:

covered in other exemptions 'mitigation' section

3. The evidence to support the analysis

It should be noted the Council Tax database does not hold extensive data regarding the liable parties (e.g. age, ethnicity, race or specific household make-up) other than;

- Names and certain contact details
- If the person lives alone*
- Is a second property*
- If the taxpayer is entitled to another Council Tax discount or exemption*

*Further analysis of the specific discounts and exemptions and volumes can be found in the appendix.

An analysis of this discount per ward has been conducted to offer assumptions as to who is most likely to be benefiting from the schemes.

We do hold data showing number of awards, location, duration and value.

Ward	Number with active	Population (2020)	Discount per 1000 Residents
------	--------------------	-------------------	-----------------------------

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discount

Lewisham Central	42	8043	5.2
Deptford	66	15617	4.2
Blackheath	68	17154	4.0
Forest Hill	59	16314	3.6
New Cross Gate	33	9693	3.4
Brockley	63	18649	3.4
Ladywell	56	16700	3.4
Rushey Green	64	19234	3.3
Telegraph Hill	57	17471	3.3
Perry Vale	55	19216	2.9
Sydenham	49	17377	2.8
Hither Green	58	20631	2.8
Lee Green	42	16080	2.6
Crofton Park	40	15539	2.6
Grove Park	39	15717	2.5
Bellingham	25	11682	2.1
Evelyn	31	14506	2.1
Catford South	33	17462	1.9
Downham	27	18224	1.5
Grand Total	907	305309	



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The most represented wards are Lewisham Central, Deptford and Blackheath.

Deptford is one of the most deprived areas, but also the one of the areas with the most new builds (like Lewisham Central).



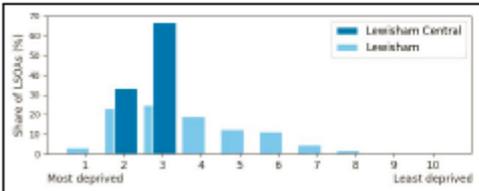
Deprivation

The Index of Multiple Deprivation (IMD) is the official measure of relative deprivation in England. It is based on multiple factors: population income, employment, education skills and training, health and disability, crime, barriers to housing and services, and general living environment.

The IMD is determined for small areas, using a statistical geography called Lower-layer Super Output Areas (LSOA), with each LSOA typically representing between 1,000 and 3,000 people. Each LSOA in England is ranked from most deprived to least deprived, and then segmented into ten groups (or deciles), with the bottom decile (or decile 1) representing the most deprived 10% LSOAs in England.

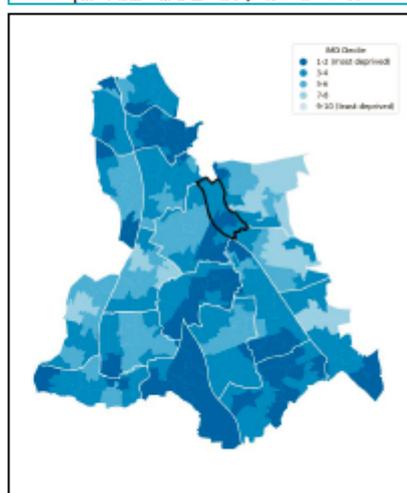
Of the three LSOAs in Lewisham Central, one ranks in the bottom 20% of the country (decile 1 or 2.)

Index of Multiple Deprivation (IMD) Lewisham Central, ONS Census 2011



Decile	Lewisham Central (%)	Lewisham (%)
1	~5	~2
2	~35	~25
3	~55	~20
4	~25	~15
5	~15	~10
6	~10	~8
7	~5	~5
8	~2	~2
9	~1	~1
10	~1	~1

Deprivation in Lewisham Central, ONS Census 2011



[18]
[19]



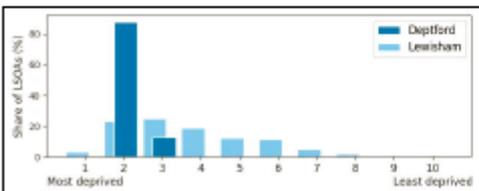
Deprivation

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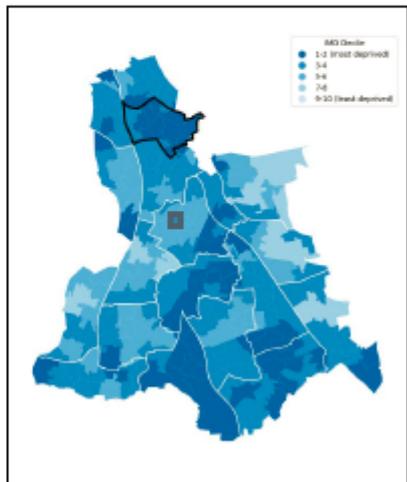
Of the eight LSOAs in Deptford, seven rank in the bottom 20% of the country (decile 1 or 2.)

Index of Multiple Deprivation (IMD) Deptford, ONS Census 2011



Decile	Deptford (%)	Lewisham (%)
1	~5	~2
2	~85	~25
3	~25	~20
4	~15	~15
5	~10	~10
6	~5	~5
7	~2	~2
8	~1	~1
9	~1	~1
10	~1	~1

Deprivation in Deptford, ONS Census 2011



[18]
[19]

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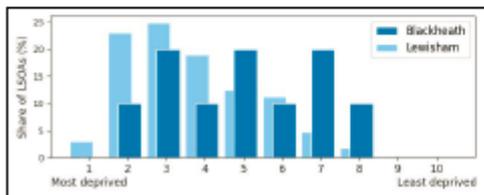
Deprivation

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The IMD is determined for small areas, using a statistical geography called Lower-layer Super Output Areas (LSOA), with each LSOA typically representing between 1,000 and 3,000 people. Each LSOA in England is ranked from most deprived to least deprived, and then segmented into ten groups (or deciles), with the bottom decile (or decile 1) representing the most deprived 10% LSOAs in England.

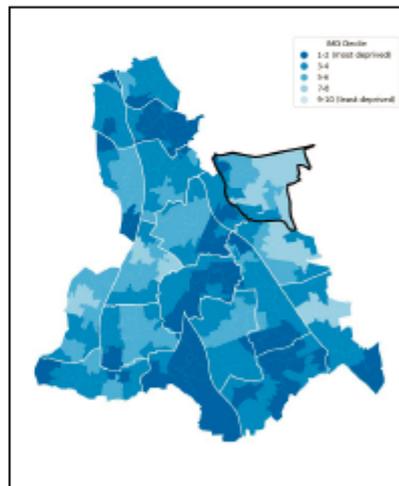
Of the 10 LSOAs in Blackheath, one ranks in the bottom 20% of the country (decile 1 or 2.)

Index of Multiple Deprivation (IMD) Blackheath, ONS Census 2011



(18)

Deprivation in Blackheath, ONS Census 2011



(19)

Downham, which has relatively high levels of deprivation, has the least exemptions per 100,000 and less than half of the housing is privately owned.

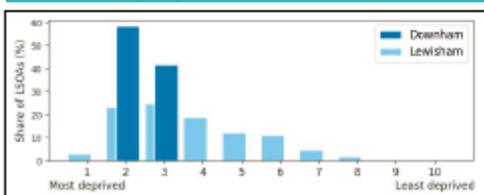
Deprivation

The Index of Multiple Deprivation (IMD) is the official measure of relative deprivation in England. It is based on multiple factors: population income, employment, education skills and training, health and disability, crime, barriers to housing and services, and general living environment.

The IMD is determined for small areas, using a statistical geography called Lower-layer Super Output Areas (LSOA), with each LSOA typically representing between 1,000 and 3,000 people. Each LSOA in England is ranked from most deprived to least deprived, and then segmented into ten groups (or deciles), with the bottom decile (or decile 1) representing the most deprived 10% LSOAs in England.

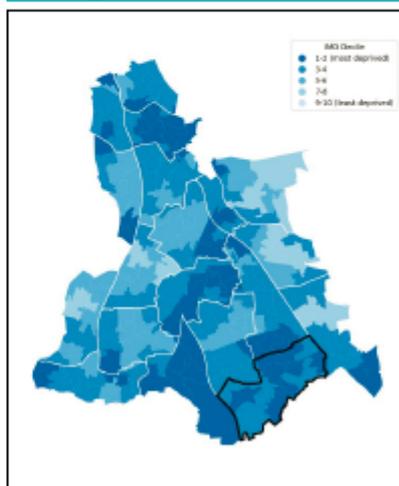
Of the 12 LSOAs in Downham, seven rank in the bottom 20% of the country (decile 1 or 2.)

Index of Multiple Deprivation (IMD) Downham, ONS Census 2011



(18)

Deprivation in Downham, ONS Census 2011



(19)

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4. The analysis

Having reviewed some of the cases set out below, it is acknowledged there will be affected parties (owners, landlords etc.) but the removal of the discount is being reduced for all residents, so there is no specific impact on those with protected characteristics.

Analysis:

As at 18th October 22 - there were 921 awards of the empty property discount between April and October 2022, with a fairly even spread between bands A and D (with the average award totalling £128).

5. Impact summary

Detailed below are instances of affected parties:

- Owners of properties that are for sale but not occupied
- Landlords of properties that are empty between lets - sometimes being refurbished
- Tenants that have signed a tenancy but do not take up residence (very rare cases, for example during a trial separation)
- Taxpayers who have inherited a property, but are unable to sell during the time frames
- Certain Registered Social Landlords (where they don't qualify for a Class "B" exemption) e.g. where properties cannot be let immediately due to damage/eviction/abandonment by a tenant.

Known risks (negative impact):

- Raising additional debt during the cost of living crisis.
- Raising additional debt that may prove difficult to collect and will increase the Council's overall arrears.

Positive impacts:

- Potential of properties coming back into use quicker
- There are certain other exemptions which exist to cover vulnerability, such as 2nd home going through probate, or occupant moving into care, or providing care elsewhere.
- Potential increased revenue of £110k which can be put back into Council's budget.

6. Mitigation

If agreed, communicate the change ahead of CT annual billing to those directly affected at the time via direct mailing, update the Council's website and provide enclosures with annual bills.

For more vulnerable affected groups there are other exemptions or discounts available as detailed in the Appendix below.

For those struggling to pay we would direct them to our debt management support via the website link:

<https://lewisham.gov.uk/myservices/counciltax/if-you-dont-pay-your-council-tax/if-you->

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[are-having-problems-paying-your-council-tax](#)

Having trouble paying your council tax

Speak to us for advice on how to pay.

We want to help residents keep up to date with their council tax payments.

If you're having trouble paying your council tax, talk to us. We can help sign post you on how to find out if you are eligible for benefits or apply for reductions.

There are a range of local and national debt advice agencies you can contact:

- Lewisham Plus Credit Union
- Crownsavers Credit Union
- Lewisham Disability Coalition
- Lewisham Multilingual Advice Service
- Lewisham Refugee and Migrant Network
- Citizens Advice
- StepChange
- Money Advice Service
- Rethink
- Christians Against Poverty
- PayPlan
- National Debtline

If you continue to fail to pay council tax, we may use the law to recover arrears and any costs we incur.

The Debt Respite Scheme (Breathing Space)

On 4 May 2021, legislation called The Debt Respite Scheme (commonly referred to as Breathing Space) came into force. This government scheme is designed to give a person who meets the eligibility criteria time to receive debt advice and find a solution to their debt problems.

There are two types of breathing space:

- A standard breathing space – where the creditor who is owed money by a person will need to place collection and enforcement on hold.
- A mental health breathing space – where extra protections are provided for people who are receiving mental health crisis treatment.

To be placed into a breathing space you must meet the eligibility criteria and the debt advisor must be Financial Conduct Authority (FCA) registered.

7. Service user journey that this decision or project impacts

At the point a property becomes unoccupied the discount would be applied for, if the discount is removed the charge would become immediately applied and usual payment process would

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ensue.

This would be the only point at which a new contact/complaint could be made as the discount was previously available. This would also be the point at which we would signpost to debt management if appropriate.

Signature of Director

Appendix: Classes of exemption

Exemption class	Description	Duration of exemption
A	An unoccupied property requiring or undergoing major structural repair to make it habitable.	From 1 April 2013 no reduction is available. Before this date a maximum of 12 months. If the property requires major structural work to make it habitable you may apply to have it removed from the rating list.
B	Unfurnished property owned by charities.	Six months since it was last occupied (as long as the property was last occupied by members of the charity).
C	Unoccupied and substantially unfurnished property.	From 1 April 2013 4 weeks since it was last occupied. Before this date a maximum of 6 months. After the 4 weeks have expired no further discount is available.
D	A property that is unoccupied because the previous occupant is in prison or has been detained under the Mental Health Act.	As long as the person is detained.
E	A property that is unoccupied because the previous occupant has now moved permanently to either a hospital, a residential care home or a nursing home.	

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F	Unoccupied property, where the sole occupier is now deceased.	Until probate or a letter of administration is granted or for a period of up to six months after the date when probate or a letter of administration is granted. If the property remains unoccupied longer than six months after the grant of probate, a further reduction may be given. If the property is unfurnished it may qualify for a further period of exemption for up to 4 weeks Class C.
G	Unoccupied property where occupation is prohibited by the law. As of 1 April 2007, this exemption also applies if a planning condition prevents occupancy.	As long as occupation is prohibited.
H	Unoccupied property held for occupation by ministers of religion.	As long as the property remains empty.
I	Unoccupied property previously the main home of a person now living elsewhere and receiving personal care (but not in a hospital or nursing home).	As long as the property remains empty.
J	Unoccupied property previously the main home of a person now living elsewhere for the purposes of providing personal care.	As long as the property remains empty.
K	Unoccupied property previously the main home of students only.	As long as the property remains empty.
L	An unoccupied property that has been repossessed by a mortgagee such as a bank or building society.	Until the property is sold.
M	Properties that are university or college halls of residence or hostels owned by charitable bodies used solely for student accommodation.	Indefinite.
N	Property occupied only by full-time students as their term-time address. More about students and council tax.	As long as all the occupants remain full-time students.
O	Barracks, messes and married quarters used by the armed forces.	This exemption is indefinite and is granted whether this property is occupied or not.
P	Property occupied by members of visiting forces.	Indefinite.

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Q	Unoccupied property where the liable person is a trustee in bankruptcy.	Indefinite.
R	A pitch not occupied by a caravan or a mooring not occupied by a boat.	Indefinite.
S	A dwelling occupied solely by a person or persons aged under 18. As people under the age of 18 cannot be held liable for council tax, the owner, landlord or guardian will be made liable but given the exemption.	Until the occupant becomes 18.
T	Unoccupied 'granny' annexes.	Indefinite.
U	Dwellings occupied only by the severely mentally impaired. From 1 April 1999 this also applies to properties occupied by both full time students and people who are severely mentally impaired. <u>More about council tax and people with severe mental impairments.</u>	As long as all of the occupants are severely mentally impaired.
V	Dwellings which are the main residence of a diplomat or persons working for certain international organisations.	Indefinite.
W	From 1 April 1997 self contained 'granny' annexes that are occupied by a dependant relative aged 65 or over or by someone who is severely disabled are exempt.	Indefinite.

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No. of discounts and exemptions as at the end of October 2022

EXEMPTIONS	No.	DISCOUNTS	No.
<i>B - OWNED BY CHARITY</i>	155		
<i>D - IN DETENTION</i>	12	<i>ANNEXE</i>	1
<i>E - HOSPITAL/CARE HOME</i>	36	<i>DISABLED REDUCTION</i>	261
<i>F - PROBATE AWAIT</i>	488	<i>SOLE OCCUPANCY</i>	47801
<i>G - UNINHABITABLE</i>	7	<i>DISREGARD DISCOUNT</i>	1553
<i>H - AWAITING CLERGY</i>	4	<i>SOLE + DISREGARDED</i>	9
<i>I - RECEIVING CARE</i>	3	<i>DISREGARD + DISREGARD</i>	200
<i>J - PROVIDING CARE</i>	1	<i>SOLE + DISABLED</i>	122
<i>K - OWNED BY STUDENT</i>	1	<i>DISREGARD + DISABLED</i>	31
<i>L - REPOSSESSED</i>	8	<i>SOLE/DISREGARD/DISABLED</i>	0
<i>M - HALLS OF RESIDENCE</i>	569	<i>2X DISREGARD + DISABLED</i>	20
<i>N - OCC BY STUDENTS</i>	1071	<i>SECOND HOME - CLASS A</i>	344
<i>O - FORCES ACCOM</i>	0	<i>SECOND HOME - CLASS B</i>	29
<i>P - VISITING FORCES</i>	0	<i>LONG TERM EMPTY- CLASS C</i>	722
<i>Q - BANKRUPT OWNER</i>	0	<i>EMPTY UNINHABITABLE/MAJOR WORKS</i>	1
<i>R - PITCH/MOORING</i>	0	<i>EMPTY UNOCCUPIED & UNFURNISHED</i>	885
<i>S - ALL OCCS UNDER 18</i>	20	<i>LONG TERM EMPTY PREMIUM</i>	394
<i>T - UNOCCUPIED ANNEXE</i>	3		
<i>U - OCCUPIED BY SMI</i>	1260	<i>Local Discounts - Care leavers -all</i>	272
<i>V - DIPLOMATIC PRIVILEGE</i>	10		
<i>W - OCCUPIED ANNEXE</i>	3		
TOTAL	3,651	TOTAL	52,646

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