

Freedom of Information Act 2000 – Council Tax

Your request for information has now been considered and the Council's response to your questions is shown below.

You asked:

“Address 16 Cross Street Leicester LE4 5BA , Council has raised a substantial amount of council tax and have stated that this is because the property was unoccupied for 2 Yrs and therefore the new owner who recently purchased this property is entitled to pay a surcharge and a penalty . I require documentary evidence to prove that that the property was unoccupied for 2 yrs prior to being purchased on 23rd of August 2013.”

Answer:

Changes to the Council Tax regulations came into force on 01/04/2013. These regulations included the following changes:

- The removal of exemption class C, previously awarded to an unoccupied and unfurnished property for a period up to a maximum of 6 months,
- The removal of exemption class A, previously awarded for an uninhabitable property, up to a maximum period of 12 months,
- The ability for a Local Authority to determine its own discount for unoccupied and unfurnished property,
- The option for a Local Authority to set a levy on long term empty properties.

As part of the last two changes listed above, Leicester City Council set the discount for an unoccupied and unfurnished property at 100% for a maximum period of one calendar month, followed by no discount. It also set a 50% levy on properties that had been empty for two years or more in line with its Empty Homes Policy. Once a Local Authority has determined its discount for the financial year, it must be applied to all relevant properties, i.e. there is no discretion to award extra months of discount in individual cases.

All property discounts are based on the date the property first became vacant and are not affected by any changes in ownership. According to our records, 16 Cross Street first became classed as unoccupied and unfurnished on 11/05/2011 and empty property charges have been applicable since 19/03/2012 under the previous regulations, and the 50% levy is applicable from 11/05/2013 under the new regulations.

The former occupier of this property died on 11/05/2011 and until its sale on 09/08/2013 remained unoccupied. The details were provided via telephone by the Executor of the Deceased's Estate and that no documentary evidence exists relating to the information given. Therefore this letter acts as a refusal notice under section 17.1 of the Freedom of Information Act 2000 because, in accordance with section 1.1 of the Act, documentary evidence is not held by Leicester City Council.

The legislation allows you to use the information supplied for your own personal use. Please be aware that any commercial or other use, for example publication, sale, or redistribution may be a breach of copyright under the Copyright, Designs

and Patents Act 1988 as amended unless you obtain the copyright holder's prior permission.

Not all the information that is supplied which is covered by copyright will be the Council's copyright, for example it may be the copyright of a government department or another Council. You should seek either the Council's consent or their consent as appropriate. The Council is willing to advise you of any such potential issues on request. In order to make a request to re-use the information please contact the Information Governance Manager using the details below.

If you are dissatisfied with the handling of your request please write to:

Information Governance Manager
Information and Support
Leicester City Council
FREEPOST (LE985/33)
New Walk Centre
LEICESTER LE1 6ZG
e-mail: info.requests@leicester.gov.uk

Your request for internal review should be submitted to the above address within 40 (forty) working days of receipt by you of this response. Any such request received after this time will only be considered at the Council's absolute discretion.

You can also complain to the Information Commissioner at:

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow SK9 5AF
Telephone: 01625 545 700
www.informationcommissioner.gov.uk

Please be aware that the Information Commissioner does not normally consider appeals or complaints until the internal appeals and complaints processes of the public authority which is answering the request have been exhausted. You are therefore advised to complain or appeal to the Information Governance Manager before contacting the Commissioner.