

APPENDIX I

Recommendations	Current position	Proposal from 1/4/2013	Additional Ctax Generated £
Proposed measure 1 Remove the Council Tax discount for properties not occupied as a main home	10% discount	To reduce the discount percentage to 0%	37k
Proposed measure 2 Removing the Council Tax exemption on empty properties undergoing repair or major structural alteration	12 months exemption Class A exemption	To replace the exemption with a discount and to set discount at 0% for the discount period (12 months)	290k
Proposed measure 3 Replace exemption for properties which are empty and unfurnished with discount	6 months exemption Class C exemption	To replace the exemption with a discount and to set discount at 0% for the discount period (6 months)	621k
Proposed measure 4 Removing the Council Tax exemption on properties having been re-possessed by the mortgagee	These properties are exempt Class L exemption	To charge the mortgagee in possession for council tax	34k
Proposed measure 5 Removing the discount on long term empty properties and charging an 'empty homes premium' of 50% on properties left empty for longer than two years	0% discount	To charge a premium of 50% on top of normal council tax for properties meeting the definition of long term empty properties	118k