

TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Cabinet Member for Finance and Housing	Decision Number: D240055MEM
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Date: 29 May 2024

Decision(s) and Reason(s)

APPLICATIONS FOR REMOVAL OF COUNCIL TAX EMPTY PROPERTY PREMIUM CHARGE

(Reason: LGA 1972 Sch 12A Paragraph 3 Information relating to the financial or business affairs of any particular person (including the authority holding that information))

Following consideration of two applications for discretionary relief, the Cabinet Member for Finance and Housing RESOLVED that:

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| (1) in accordance with the Empty Homes and Second Homes Premium Policy 2024-25, premium charges for two properties be cancelled for the period 1 April 2024 to 31 March 2025 using discretionary powers under Section 13A(1)(c) Local Government Finance Act 1992. |
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Reasons for decision:

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| (1) Property 1 has been empty since 5 February 2023 following a fire that had left it severely damaged. The 12 month uninhabitable discount expired 4 February 2024 and the premium charge started 1 April 2024 as the property had been empty for over a year. Government will formally approve exceptions to the premium charge at some point this year, one of which is for uninhabitable properties. The premium charge is causing exceptional hardship to the taxpayer and preventing the property from being fully repaired. |
| (2) Property 2 has been empty since the taxpayer died on 7 January 2022. Probate was granted on 13 June 2022, so the empty council tax charge became payable on 13 December 2022. The premium charge started 1 April 2024 as the property had been empty for over a year. Government will formally approve exceptions to the premium charge at some point this year, two of which would apply to this property (Properties undergoing probate and Properties that are being actively marketed for sale). The premium charge will reduce the proceeds of the sale of the property which is to be donated to charity. |

Signed Cabinet Member for Finance and Housing:	K Tanner
Signed Deputy Leader:	M Coffin
Signed Interim Chief Executive:	A Stanfield
Date of publication:	30 May 2024

This decision will come into force and may then be implemented on the expiry of 5 working days after publication unless it is called in.