

WINCHESTER CITY COUNCIL

LOCAL GOVERNMENT FINANCE 1992 – COUNCIL TAX PREMIUM & DISCOUNTS CHANGES

NOTICE IS HEREBY GIVEN that Winchester City Council, on 28 February 2019, made the following determinations –

Unoccupied and unfurnished properties – Council Tax Premium – that in accordance with Section 11B of the Local Government Finance ACT 1992, as amended by Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, a council tax premium of 100% will be charged in addition to the Council Tax that would otherwise be due, in relation to properties which have been unoccupied and unfurnished for more than 2 years, with effect from 1 April 2019.

Unoccupied and unfurnished properties – Council Tax Discount – that in accordance with Section 11A(4A) of the Local Government Finance Act 1992 the Council Tax discount awarded in respect of unoccupied and unfurnished dwellings (Section 11(2)(a) Local Government Finance Act 1992), as defined in Class C of regulation 7 SI 2003 No. 3011 as amended, has been abolished with effect from 1 April 2019.

Care Leavers – Council Tax Reduction – that in accordance with Section 13A(1)(c) of the Local Government Finance Act 1992 a reduction in Council Tax, for Care Leavers as defined by the Children Act 1989 and subsequent amendments defined in the Children (Leaving Care) Act 2000, is specified as 100% for Care Leavers living alone or living in a household solely occupied by Care Leavers or where Care Leavers occupy a property with non-Care Leavers the Care Leaver(s) is disregarded for the purposes of calculating Council Tax. In all cases the reduction will apply up to the day before the 25th birthday of the Care Leaver, or earlier if the Care Leaver vacates the relevant property for which the reduction is being received and the Care Leaver has vacated the Winchester City Council district.

Further information regarding the above changes is available on the Council's website at www.winchester.gov.uk/council-tax/. Any queries about these changes should be emailed to counciltax@winchester.gov.uk or telephone the Revenues section of Winchester City Council on 01962 848 288.

20th March 2019