## **Applications for Council Tax discretionary discount**

## 1. XX, Everest Road, Weymouth

An application for Council Tax discretionary discount has been received from the Council Taxpayer in respect of his property at XX Everest Road, Weymouth.

The Council Taxpayer purchased the property on 7 December 2018 and has submitted a planning application for permission to redevelop the property into four flats.

The Council Taxpayer hopes to achieve sale proceeds of £440,000, against projected costs of redevelopment of £360,000, leaving a net return of £80,000.

The property has been empty for at least two years and is, therefore, subject to the Long Term Empty charge of 150%. The Council Tax charge from 7 December 2018 to 31 March 2019 totals £625.95.

In certain cases, a property which is subject to subject to structural alterations or major repairs may be subject to a 50% Council Tax discount. However, such a discount was awarded in respect of the property to a previous owner and legislation does not allow such a discount to be awarded in this case. In view of this, the Council Taxpayer has applied for a discretionary discount of 100% to be awarded so that the property is only subject to a Council Tax charge of 50%. If a 100% discount was awarded the cost to the Council would be as follows:

From 07/12/18 to 31/03/19

£ 417.30

## 2. XX James Street, Weymouth and XX Edwardsville, Rodwell Avenue, Weymouth

An application for Council Tax discretionary discount has been received from Weymouth Town Charities in respect of their properties at James Street and Edwardsville, Weymouth.

The alms-houses are very old listed buildings that require a continuous cycle of maintenance to ensure they remain habitable. The maintenance programme fully consumes the charities' reserves and, as such, they must carefully budget their refurbishment programme.

As charities the applicant is entitled to receive a Council Tax exemption (up to a maximum period of 6 months) in between tenancies and it looks to undertake any interior refurbishment during that period. However, as the properties are listed buildings delays can sometimes occur in obtaining the

necessary approval to undertake the works. This can then impact on its ability to complete the refurbishment within the 6 month exemption period.

The charities have claimed that in 2017/18 they had to pay Council Tax of £3,219 in relation to charges that they feel were incurred as a result of delays in the necessary approvals being made. They feel that this money would be better utilised in funding their refurbishment programme.

The charities have applied for 100% discretionary discount be awarded as follows:

Property	Period	Amount	Cost to the Council
XX, James Street	09/01/19-31/03/19	£297.55	£297.55
XX, Edwardsville	27/05/18-31/03/18	£1,121.26	£1,121.26
Total			£1,418.81

The charities have also asked that the Council consider automatically awarding a discount in such cases in the future. However, they have advised that this would be a matter for the new Dorset Council to consider.