



## **Warrington's Options**

### **Option 1 Remove the 100% discount for dwellings that are empty and unfurnished.**

Under this proposal properties which become empty and unfurnished after April 2022 will no longer receive a discount (for up to one month) on the council tax. This means the liable person will be responsible for paying the Council Tax.

#### **The benefit of this is:**

- It means the Council Tax discount scheme is not subject to dispute between former/current occupiers.
- Ending the discount will generate additional revenue for the Council.

#### **The drawbacks of doing this are:**

- New occupiers who make a claim for a discount will no longer qualify and be liable to pay Council Tax.

### **Option 2 Remove the discount (of up to 12 months) when a property is empty and requires or is currently having major repair to make it habitable to live in.**

Currently dwellings that require or are currently having major repair works to make them habitable can receive a 100% discount from their Council Tax. This discount can last for up to one year.

#### **The benefit of this is:**

- There is little incentive for the owner to complete the repairs meaning the Council is losing vital Council Tax revenue
- Empty and dwellings in disrepair are often seen as encouraging anti-social behaviour
- Removing the discount will incentivise owners and developers to return the empty home back into use quicker providing additional housing and enhancing the sustainability of the local area
- Ending the discount will generate additional revenue for the Council

#### **The drawback of this is:**

- Many new owners or developers don't have to pay Council Tax whilst they are incurring repair or refurbishment costs for the dwelling.

### **Option 3 Continue with the current Council Tax Discount scheme**

We could decide to continue with the current Council Tax discount scheme and make no changes to the amount of Council Tax payable.

#### **The benefit of this is:**

Owners and developers can continue to claim the discounts available meaning they have no Council Tax to pay for the period of that discount.

#### **The drawback of this is:**

If the Council retains the current scheme, it will remain administratively complex and means the Council loses revenue.