

## **Revenues and Benefits Empty Home Process**

*Who do we receive information from that a property is empty?*

The council receives information from the owner or landlord of the property and from other third parties such as HMRC, DWP or Land Registry.

*How do we receive the information?*

The council receives information either online via a web form, by telephone or in person

*What does the Revenues and Benefits service do with the information?*

When first informed that a property is empty and unfurnished;

1. We apply an exemption to the council tax account which awards the owner a three-month council tax exemption at zero council tax charge.

A council tax bill is sent with a letter explaining the process at this point.

2. The Revenues and Benefits system then produces a report that identifies any property that is empty and unfurnished for more than three months. From this report the council tax account is then updated to reflect the full council tax charge from month four.

A revised council tax bill is sent which will show three months at zero council tax charge and the remaining months at a full council tax charge.

If this information is incorrect or out of date and the owner contacts the council, we will correct the council tax account based upon this information and a revised council tax bill will be issued.

How do we review this information and charge additional council tax levies?

1. The Revenues and Benefits system produces a monthly report hi-lighting all council tax accounts that remain empty and unfurnished. This report is distributed to relevant Brentwood departments for example Environmental Health.

2. The Revenues and Benefits visiting officers will undertake regular inspections of the properties to check to see if they remain empty and unfurnished or if they become furnished or occupied.
3. If the property is furnished or occupied, the council tax account is amended to reflect the change in circumstances or new occupier.

A revised council bill is sent to the new occupiers.

The Revenues and Benefits system will report any properties that are empty and unfurnished for more than 3 months, 24 months, 36 months and 48 months so that the correct levies can be applied.