



Llywodraeth Cymru
Welsh Government

CLOSED CONSULTATION, DOCUMENT

Consultation on a Fairer Council Tax: phase 2

We're seeking your further views on a fairer Council Tax system in Wales.

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Contents

[A Fairer Council Tax](#)

[Background to the reforms](#)

[The current system and why it's unfair](#)

[Potential approaches](#)

[Modernising the service provided to taxpayers](#)

[Progress on reviewing the Council Tax Reduction Scheme](#)

[Progress on reviewing discounts, exemptions and premiums](#)

[Annex A](#)

[Consultation questions](#)

[How to respond](#)

[Your rights](#)

[Further information and related documents](#)

A Fairer Council Tax

£2.4 billion raised from Council Tax in Wales every year helps to fund schools, social care and hundreds of other services like policing, fire services and transport, from which we all receive huge benefits. A common myth about Council Tax is that it just pays for local waste collection.

The current Council Tax system is 20 years out of date. A higher share of tax is charged relatively to households living in lower value properties. We've been exploring change for a number of years, and we're committed to making Council Tax fairer.

The **Programme for Government** and the **Co-operation Agreement** commit to reforming Council Tax to make it fairer and more progressive. It remains the firm intention of both the Welsh Government and Plaid Cymru to make progress on the journey to a fairer system in Wales.

A more progressive system would shift the current pattern of payment away from those with the least and require those with the most to make a greater contribution. There are many ways in which we can make the system fairer without making it more progressive, but a more progressive system would have a greater impact in addressing the inequalities in property wealth. Any moves to make the system fairer and more progressive will, unavoidably, create winners and losers.

In redesigning the system, in terms of the choices we make about the tax bands and tax-rates, we would not seek to increase the total amount of Council Tax raised overall from Council Taxpayers than is currently raised, although some taxpayers would see changes.

The purpose of the reforms would be to ensure that Council Tax contributions are more fairly spread and reflect the latest information available about

economic circumstances. None of the approaches outlined in this consultation represents a revenue-raising exercise.

A more progressive tax looks to lower the share of tax paid by those who are less able to contribute, making things fairer. This may be difficult to achieve all at once, so we're asking for your views about the approach we take to make the system fairer. The evidence shows the changes we're proposing would reduce longstanding wealth inequalities created by an unfair system.

This consultation seeks views on how and when we should make changes to the basic structure of Council Tax in Wales and update the property valuations used.

Council Tax also includes a detailed framework of support for people who need it, including our support provided to low-income households through our Council Tax Reduction Scheme and a range of discounts and exemptions. Nearly half of households in Wales currently receive some form of discount or reduction on their Council Tax bill and this will not change as a result of this consultation. This consultation provides an update on reviews of these arrangements and proposals for:

- modernising the service provided to taxpayers
- taking powers to reform the system of discounts and reductions over time
- committing to retain the one-adult discount and to keep the level of discount at 25%
- changing the treatment of empty properties to remove the obligation on councils to offer a 50% discount on most empty properties (councils will maintain their discretion on caravans and houseboats, on homes where the owner has died and job-related dwellings)
- changing the time-limits for exemptions on properties in probate
- amending the language we use, and the system in place, to provide help to those with a 'severe mental impairment'
- improving the Council Tax Reduction Scheme

We would encourage households to check their [eligibility for discounts and reductions](#) or contact their local council.

Background to the reforms

In summer 2022, we carried out a phase 1 consultation on a [Fairer Council Tax](#). We outlined an ambitious programme of reforms as the starting point on our journey towards meeting the [Programme for Government](#) and the [Co-operation Agreement](#) commitment to deliver a fairer and more progressive Council Tax for Wales. We sought views from individuals, experts and organisations on:

- creating an updated and fairer Council Tax structure with new bands and tax-rates
- committing to regular updates in the future
- undertaking a review of Council Tax discounts, disregards, exemptions and premiums
- undertaking a review of our national Council Tax Reduction Scheme

We received more than 1,000 responses to the phase 1 consultation, reflecting a wide range of views and interests. We published [A summary of responses to the phase 1 consultation on a Fairer Council Tax](#) in December 2022.

Over the past year, taking account of these wide-ranging views, we have continued to consider scenarios for a fairer Council Tax, working closely with local organisations and networks that are representative of the people of Wales. This document makes specific proposals for reform in a number of areas tested in the original consultation in relation to some of the discounts and exemption categories. In relation to the basic design of the Council Tax system, including its outdated property values basis and regressive design of tax bands and tax-rates, we continue to explore ways in which we could undertake more ambitious

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change, taking account of the further research and expert advice we have commissioned. This year, we have faced a changing and continually challenging economic context with interest rates impacting on all facets of society, business and services; changes in the housing and rental markets; and a prevailing cost of living crisis.

We've also considered other forms of local taxation. In February 2021, we published a comprehensive **summary of findings** report summarising research undertaken since 2016. We explored how the local tax systems (both Council Tax and non-domestic rates) could be improved in their current forms, but also looked at the potential for a more fundamental shift towards other ideas. We explored the idea of a localised form of Income Tax set and raised by councils as a potential longer-term replacement for Council Tax. However, taxes based on income can have far higher levels of tax avoidance as some sources of income are more easily hidden or moved by those with the means to do so, whereas property is a fixed asset to a local area. The research found that this avoidance risk was unknown and unquantifiable. We have decided not to take forward any future considerations about this type of tax, as revenue streams for local services require stability and certainty to enable councils to plan service provision. In the UK, our incomes are taxed by other institutions for different purposes.

We think property occupation is a good broad indicator of people's wealth relative to each other, whilst being a tangible, simple and local measure. The homes we live in also provide an indicator of household size and therefore relative demand for services. We recognise it's not perfect, as there are many reasons for the size and location of the properties we choose to own or rent. However, the Council Tax system has important elements which take account of income, such as the one-adult discount and support for low-income households. For now, we think this approach strikes the right balance without compromising stability or fairness.

We are continuing to explore the potential for a local land value tax as a

replacement for both local taxes, building on [Bangor University's detailed technical assessment](#) which we commissioned in 2020. That assessment represented the most detailed work to date considering a local land value tax specifically for Wales, using Welsh data about land valuation. We aim to publish more information on our work by the end of this Senedd term, including potentially a roadmap to implementation and how it could work in practice in Wales.

This consultation discusses reforms to the current form of Council Tax.

The current system and why it's unfair

As we set out last year, in the [phase 1 consultation](#), there are around 1.5 million domestic dwellings in Wales liable for Council Tax. Each property is currently placed in 1 of 9 tax bands, A to I, on the basis of property values on 1 April 2003. This is because the last time Council Tax was updated in Wales, the changes took effect on 1 April 2005. As part of those changes, the Welsh Government added an additional tax band (Band I) to capture the highest value properties. Council Tax in England and Scotland is still based on 1991 property values and 8 tax bands.

The [Valuation Office Agency](#) (VOA), which is independent of the Welsh Government, assesses property values and places each dwelling into a Council Tax band. Each band is charged a tax-rate relative to the reference point of the system, band D, and these tax-rates are set out in legislation by the Welsh Government.

However, the band D charge for each area is set locally by councils each year, depending on the revenue they need to raise to fund local services. This is why Council Tax bills vary between local areas, but the spacing between the charges for bands remains consistent across Wales, and the Welsh Government can

change this.

The table below shows the current 9 tax bands and the average bill set by councils in Wales, as a percentage of property value, for people paying a full Council Tax bill without any discounts or reductions (and excluding community councils). Over 70% of properties are in bands A to D.

Current Council Tax bands in Wales, 2023 to 2024 (excluding community council precepts)

Band	Property values on 1 April 2003	Average tax excluding discounts	Tax-rate relative to band D	Tax as % of property value	Number and % of properties
A	Up to £44,000	£1,224	6/9	1.3%	213,200 (14%)
B	£44,001 to £65,000	£1,428	7/9	1.1%	305,500 (21%)
C	£65,001 to £91,000	£1,632	8/9	0.9%	320,300 (22%)
D	£91,001 to £123,000	£1,836	9/9	0.8%	239,600 (16%)
E	£123,001 to £162,000	£2,244	11/9	0.7%	198,500 (13%)
F	£162,001 to £223,000	£2,652	13/9	0.6%	120,900 (8%)

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Band	Property values on 1 April 2003	Average tax excluding discounts	Tax-rate relative to band D	Tax as % of property value	Number and % of properties
G	£223,001 to £324,000	£3,060	15/9	0.5%	54,600 (4%)
H	£324,001 to £424,000	£3,672	18/9	0.5%	13,000 (1%)
I	Above £424,000	£4,284	21/9	0.4%	5,600 (0%)

As well as being very outdated, the system also places an unfair burden on those who live in lower valued properties. The amount of Council Tax charged for band I properties is currently 3 and a half times as much as band A, but homes in the top band are worth at least 9 times as much as those in the bottom band.

As part of the work since the first consultation, we have asked the Valuation Office Agency to prepare to undertake a revaluation of properties. The Valuation Office Agency is preparing up-to-date values for all 1.5 million properties in Wales using the latest technology which is being internationally accredited by industry experts. We have also worked closely with the Institute for Fiscal Studies (IFS), a renowned body of experts in taxation and fiscal policy in the UK. Alongside this consultation it has published a new report on the potential impacts of Council Tax reform in Wales. This includes detailed information on how the different reform approaches outlined below would affect different parts of Wales and different types of households.

A revaluation exercise would check everyone's property value for the purposes of building a new Council Tax system; this doesn't necessarily mean your Council Tax bill would increase, even if your property's value has increased over

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the last 20 years. A revaluation would enable us to create new bands and choose new tax-rates for each band to create a fairer tax, and one of the possible approaches to designing a new system includes additional bands at the bottom and top of the scale. Distributing properties in a more fine-grained way like this could enable us to implement a structure that more fairly reflects ability to pay across the 1.5 million homes in Wales.

At the point that we redesign the system, by choosing new tax bands and new tax-rates, we would not seek to increase the total amount of Council Tax raised overall from Council Taxpayers. The purpose of the reforms would be to ensure that Council Tax charges are more fairly spread and reflect the latest information available about economic circumstances. None of the approaches outlined here represents a revenue-raising exercise. However, it is ultimately within the control of local councils to decide the band D charge that each council needs to set according to budget needs in each financial year.

We've also been considering the band-widths. Whilst there is freedom to design a structure that is not fixed to the existing 9 bands or band-widths, the possible approaches we present here are focused on having 9 or 12 bands. We know adding more low-value and high-value bands helps improve fairness, but adding a larger number of bands than this would present valuation challenges and make the system more complicated.

The key questions here, however, are about the scale and pace of change. We would like your views about how far and how fast we should implement Council Tax reform.

Potential approaches

There are many ways in which the structure of Council Tax could be updated. In carrying out our work, we have ruled out more radical systems which some

stakeholders advocate for, because we feel the changes in tax bills for some households associated with such systems are too high. For the purposes of this consultation, we present 3 approaches which reflect a range of reforms which we think are realistically achievable. These are presented to seek your views on the possible scale of reform.

Approach 1

In the first approach, we would aim for minimal change focussing on ensuring the property values are up-to-date. In this approach, we would keep the current system which is already in place largely the same:

- we would revalue properties for the purposes of placing them into a more modern version of the current 9 bands (keeping the same percentage of properties in each band as there are currently), and update the band thresholds to create an up-to-date system that reflects modern property values, but
- retain the 9 bands and the tax-rates charged for each band that we have at present

The result would be a small move in the direction of fairness. The system would become more up-to-date and accurate under those rules. About 8 out of 10 households would see bills reduced or experience minimal change.

But the tax would remain fundamentally unfair, with only the modest improvement on the system as originally introduced in 1993. Some properties would move up bands, some would move down bands, and most would stay in the same band.

Approach 2

In the second approach, we could consider a modest scope of reform, addressing the outdatedness of the current system and also its regressive nature. In this approach we would:

- retain the 9 band structure and update it with current property values (as Approach 1), but also
- change the tax-rates charged for each band so that bills for households in lower band properties would fall, and bills for those in the highest band properties would rise

The result would be a greater move in the direction of fairness, but the structure of the tax would remain fundamentally unchanged with 9 tax bands. Some properties would move up bands, some would move down bands, and most would stay in the same band. About 7 out of 10 households would see bills reduced or experience minimal change.

Approach 3

In the third approach, we would expand the benefits of reform, making the system more progressive. In this approach, we would:

- increase the number of bands from 9 to 12
- add 3 new bands, 1 at the bottom and 2 at the top
- redraw the new 12 bands so that the width of each band is broadly consistent across the whole structure
- change the tax-rates charged for each band, with a lot less paid by those in the lowest bands, and more paid by those in the top bands

The result would be a decisive move in the direction of fairness, with a more

significant reform in the structure of the tax.

People living in the lowest value properties would see bills fall, and those in the most expensive properties would see bills rise. Again, some properties would move up bands, some would move down bands, and most would stay in the same band, but those reductions would be greater, especially for those living in the lowest value properties. Conversely, the rise in bills for those in more expensive properties would be sharper than in either of the other approaches. About 7 out of 10 households would see bills reduced or experience minimal change.

Based on the preliminary results of preparatory revaluation work of the Valuation Office Agency, the following tables provide an indication of the modern property values which relate to the 3 approaches discussed.

Approaches 1 and 2: minimal version of reform and modest version of reform

Band	Property value in April 2023	Number and % of households (same % as the current system)
A	Up to £112,000	211,800 (14%)
B	£112,001 to £155,000	310,800 (21%)
C	£155,001 to £211,000	318,600 (22%)
D	£211,001 to £278,000	236,500 (16%)
E	£278,001 to £376,000	200,000 (14%)

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Band	Property value in April 2023	Number and % of households (same % as the current system)
F	£376,001 to £516,000	121,100 (8%)
G	£516,001 to £748,000	54,700 (4%)
H	£748,001 to £987,000	13,200 (1%)
I	Above £987,001	5,600 (<1%)

Approach 3: expanded version of reform

Band	Property value in April 2023	Number and % of households
A1	Up to £80,000	47,000 (3%)
A2	£80,001 to £110,000	151,200 (10%)
B	£110,001 to £150,000	289,000 (20%)
C	£150,001 to £200,000	301,300 (20%)
D	£200,001 to £270,000	266,400 (18%)
E	£270,001 to £360,000	198,900 (14%)
F	£360,001 to £480,000	124,900 (8%)

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Band	Property value in April 2023	Number and % of households
G	£480,001 to £650,000	61,300 (4%)
H	£650,001 to £880,000	22,700 (2%)
I	£880,001 to £1.2m	7,200 (0.5%)
J	£1.2m to £1.6m	1,600 (0.1%)
K	Above £1.6m	650 (0.0%)

Based on these approaches and using these April 2023-based tax bands, the Welsh Government worked with the IFS to develop 3 examples of reforms that could be analysed in detail to illustrate potential impacts. Information on the tax-rates assumed in these illustrative examples can be found in [Section 2](#) of the IFS report, with information on how impacts would differ across Wales found in [Section 3](#), and information on how impacts would differ across household types (including by incomes, ages, disability, ethnicity and housing tenure) found in [Section 4](#).

The patterns found are consistent with those found in previous IFS work (published in [2020](#) and [2022](#)). The effects shown in the IFS report should be considered as broadly illustrative only, as the impacts of any reform implemented will depend on the property value estimates, tax bands and tax rates actually used, which may all differ somewhat from those used in the report. In addition, the data available to the IFS means that it was not possible for it to estimate the change in net bills individually for all properties in Wales. Instead, detailed analysis by place is based on the average change in net bills by council area and neighbourhood, and detailed analysis by household type is based on a representative household survey, which has a limited sample size, preventing

very detailed breakdowns on impacts. The nature of the Council Tax system is that the bills households pay are very individual to households' own circumstances, taking into account the specific exemptions, discounts, reductions and premiums due on their properties. Before implementing reforms, the Welsh Government would analyse all this information thoroughly, as well as consultation responses, to design the most appropriate Council Tax system for Wales.

Reform of Council Tax in any form could lead to different areas being affected in slightly different ways. As any further work is undertaken on models for reform following this consultation, we will consider mechanisms to address any such differences and how they may be addressed and mitigated. This could also include an assessment of spatial impact, within rural and urban areas and in localised areas where house prices have been impacted by high concentration of second homes.

There are more radical examples of Council Tax systems than the 3 approaches outlined in this consultation, often termed proportional systems, which would charge the same percentage in Council Tax for each property. We have ruled out a proportional system as this would produce some very high tax increases on the highest value properties, higher than they would be under Approach 3. We think this is too much change for some taxpayers to bear. If you want to know more about the type of system we've ruled out, you can find more information about this sort of approach in the [IFS report](#) as well.

In summary, Approach 1 represents a fairer system because it is up-to-date and more accurate than the system we currently have, but it is not more progressive. Approaches 2 and 3 are both fairer and more progressive. Approach 2 would see the most households paying lower bills but Approach 3 would result in bigger reductions for the households in low value properties.

Question

We want to ask you about your appetite for reform.

Do you think we should aim for:

- approach 1: minimal reform
- approach 2: modest reform
- approach 3: expanded reform

Or do you have other views or ideas about the approach we should take to the scale of reform?

Some may favour more ambitious reform over the slowest timetable while others may prefer minimal reform over a shorter timetable. It will be necessary for us to assess the appetite for scale and pace of reform alongside each other.

Timeline for the revaluation and redesign element of Council Tax reform

Of course, redesigning the system is not only about the scale of change, but also about how fast that change should be introduced. The earliest date at which a new revalued and redesigned Council Tax system could possibly come into effect is 1 April 2025, based on property values as at 1 April 2023. Following our phase 1 consultation, we announced that it was our intention to press ahead with a revaluation in some form in 2025. However, having considered this further, we wish to look again at options for carrying out a revaluation and redesigning the tax potentially over a longer period of time, because of the changing economic context we have faced this year. We are therefore seeking your views on a range of choices about the pace with which we deliver reform. Again, we present 3 broad choices for the speed of implementation:

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1. We could aim for the fastest pace of change, bringing in a fairer Council Tax system at the earliest opportunity on 1 April 2025. This could be the minimal, modest or expanded version of reform. Those whose bills fall would see the benefits straight away in 2025, but we would aim to smooth the transition for those whose bills increase over a few years, through a transitional relief scheme, possibly to 2029.
2. We could defer making changes until the next Senedd term. This could be the minimal, modest or expanded version of reform, and the earliest date could be from 2028. From that time, we would still wish to smooth any bill increases over a few years through a relief scheme, and those whose bills fall would see the full benefits as soon as the changes are implemented. A slower reform timeline means there would be longer to wait until any decreases and increases in Council Tax bills are introduced
3. We could implement in stages, starting with minimal or modest reform in the first step (the earliest a first step could be is 2025), moving to implementing the expanded version of reform in a second step (and that second step could be sometime in the next Senedd term).

The Welsh Government is committed to implementing targeted transitional arrangements for households who may need time to adapt to any changes. We would need to design these arrangements once we've considered the views on the approaches presented in this consultation. Any relief scheme would require complex legal and analytical work, as the revaluation data are finalised and Council Tax levels are set in each local area. We would consult in due course on proposals for a transitional relief scheme. If we decided on slower paced reform, we would consult again with updated data at an appropriate time in the future.

Question

Again, we want to ask about your appetite for reform.

Do you think we should make changes according to the timeframe presented

above:

- the fastest timetable: minimal, modest or expanded reform by 1 April 2025
- slower reform: minimal, modest or expanded reform starting in 2028
- staged reform: minimal or modest reform in 2025, moving to expanded reform in the next Senedd term

Or do you have other views or ideas about the approach we should take to the pace of reform?

It is inevitable that some may favour maximum reform over the slowest timetable while others may prefer minimum reform over a shorter timetable, while some may favour ambitious reform within the quickest possible timeframe. It will be necessary for us to assess the appetite for scale and pace of reform alongside each other.

The legislation, valuation date and delivery steps

The earliest date at which a new Council Tax system could possibly come into effect is 1 April 2025, based on property values as of 1 April 2023. The descriptions below are illustrative of the steps we would need to take to bring in the new system and make some changes to administrative arrangements. These milestones are relevant whichever of the choices about the pace of change were favoured in this consultation, albeit with different timings.

Legislation that would need to be made to confirm:

- the valuation dates, both in relation to the property value basis of the system (the Antecedent Valuation Date) and the date when those values would be implemented. The value basis of the system must be no more than 2 years before the implementation date
- the property values associated with new Council Tax bands and the tax-

rates to be applied to each of the bands

This would instigate a number of key milestones which follow:

- The Valuation Office Agency completes an exercise to revalue properties. All properties would be revalued at a common valuation date (the Antecedent Valuation Date). This date would apply to all properties, until the next revaluation.
- A draft valuation list of new bands for each property is published on 1 September, 7 months prior to the following 1 April in the financial year when a new Council Tax system would take effect.
- The Valuation Office Agency would continue reviewing its draft list of property values, engaging with taxpayers and improving the information it holds.
- The valuation list would be used by councils to calculate local tax-bases, and this information would feed into the local government Revenue Support Grant allocations for the relevant financial year.
- The property list would be used by councils to calculate new tax bills.
- Updates to the valuation list would be made on an ongoing basis by the Valuation Office Agency when new properties are built, properties are demolished, and in some cases where there are significant building works.

In our fastest possible implementation timeframe, the relevant dates would be:

- 1 April 2023 as the property value basis of a new system (the Antecedent Valuation Date).
- A draft valuation list of new bands for each property would be published on 1 September 2024.
- Households would be able to engage with the Valuation Office Agency if they think any data about their property may be incorrect.
- The information would feed into the local government Revenue Support Grant allocations for 2025 to 2026.
- The valuation list and redesigned system would be used by councils to

- calculate new Council Tax bills in early 2025, and issue bills to households.
- The new Council Tax system would take effect from 1 April 2025.

Keeping Council Tax fair

In addition to a fairer Council Tax system, we have previously outlined that we want to put in place regular updates to the property valuations and the tax bands, so that the system doesn't become outdated again. We believe the right interval between updates is at least every 5 years. At each point, we would also be able to review the bands and the tax-rates to ensure the system remains fair. We would also retain flexibility to shorten or lengthen the intervals if needed. If 5 yearly intervals are successful, and the valuation technology continues to improve, we may wish to move to shorter, more responsive intervals over the longer term, such as every 3 years.

While this consultation is gathering views, we intend to introduce a planned Local Government Finance (Wales) Bill to place regular future updates to Council Tax on a statutory footing. The approach taken in the Bill formed part of our phase 1 consultation in 2022.

Property alterations

In the current Council Tax system, a property may be moved to a higher or lower valuation band because its size or internal structure has been altered. In cases where there has been a material increase in the value of a dwelling, a change in Council Tax band is only triggered when there has been a 'relevant transaction', for example when a property is sold. Where there is a material decrease in the value of a dwelling, there is no need to wait for the property to be sold before the valuation band can be amended. Information to facilitate this process is received by the VOA from councils, HM Land Registry and the Welsh Revenue Authority. In cases where a property is reviewed, the new valuation is always measured

retrospectively according to the Antecedent Valuation Date of the valuation list (currently 2003) and rebanded accordingly, to remain consistent with all other properties in the valuation list. In a revaluation year, all property alterations since the last revaluation would be captured and updated regardless of sale as part of the production of a new list.

Our phase 1 consultation asked whether this policy should change. The majority of respondents (59%) did not wish to see any change to the current policy, while 36% did want to see change and 5% did not provide an answer.

On balance, we consider that the existing policy approach reduces the disincentive for households to make improvements, and recognises households pay other taxes as part of improving their property (e.g. Value Added Tax). In particular, rebanding properties at the time of substantial improvements risks double-taxing households, who could face an increase in Council Tax band where they have already paid VAT on the value of the property improvements.

In addition, any decision to change the current approach relates to decisions about frequent revaluations. Our ambition to implement more frequent revaluation cycles means changes relating to the policy on property alterations may be less necessary as property improvements would automatically be captured regularly under such a system. As a result, we do not propose bringing in any changes to the current approach to home improvements.

The preceding sections of this consultation deal with the choices to be made around the revaluation and design of Council Tax, where the timing of the changes will be an important consideration. The following sections deal with other ways in which we can make Council Tax fairer, through improving the operation, administration and transparency of the system, or the way in which support is provided. We outlined our broad intentions for these areas in our phase 1 consultation and provide updates on progress below. We also ask for your views on some specific proposals. Our intention with any changes arising from these proposals would be to bring them in as soon as practicably possible.

Council funding

The annual Council Tax charge is different in each council area because it is important for local government to determine the amount it needs, and to be accountable for the budget it spends on services, as a key demonstration of local democracy. We don't plan to change those arrangements. However, delivering a reformed Council Tax would represent a significant transformation for local government in Wales. We have worked closely with local government and the Welsh Local Government Association for a number of years to discuss the plans for fairer and improved local taxation, including taking advice through a Local Tax Reform Working Group set up in 2021. We will continue to take a collaborative approach to the next stage in this journey which requires more detailed consideration of the possible approaches systems set out in this consultation.

Making the Council Tax system fairer and more progressive overall would have wider benefits for councils. It will improve economic circumstances for hard-pressed households who need other forms of help from their council. A fairer system could also reduce the demand on the Council Tax Reduction Scheme.

The possible approaches presented would change the amount of revenue which can be raised in each council area. Our phase 1 consultation set out that this would have a redistributive effect on the allocations we make for the Revenue Support Grant; the largest source of Welsh Government funding we provide to councils every year to help fund services, totalling almost £4.5 billion. The realignment of grant funding in response to changing tax revenues would have a protective effect for local services overall.

The Revenue Support Grant is allocated using a detailed formula which takes account of local ability to raise resources, so that grant funding is fair across communities. Where a council's ability to raise Council Tax decreases as a result of reform, the council would receive proportionately more Revenue

Support Grant from the Welsh Government, and vice versa. We work with councils to agree the funding formula for the Revenue Support Grant each year through the Partnership Council for Wales and its subgroups. The Distribution Subgroup is already preparing to undertake those detailed discussions as part of its work programme throughout 2024, and we will supplement the information in this consultation to enable the Group to undertake its work. These experts will be asked to come together to make recommendations to the Welsh Government about how to approach the Revenue Support Grant allocations.

We will also bring together technical groups to discuss other aspects of this transformation programme, including procedural change, budgeting procedures and collection assumptions.

Modernising the service provided to taxpayers

Embarking upon a journey to create a fairer Council Tax also presents opportunities to transform the service provided to taxpayers, by improving transparency and participation in the process. In this section we discuss how we aim to improve access to information, people's awareness of the roles and responsibilities of the various organisations involved, and to improve the process relating to appeals. We could bring in these changes at our earliest opportunity, in April 2025, regardless of changes to the property valuations and the tax bands.

Access to information

We heard from the phase 1 consultation in 2022, and from **social research** and focus groups in 2023, that there is clear evidence of a concerning information deficit relating to the Council Tax system. Taxpayers reported not knowing what Council Tax pays for in communities, how it is calculated, how the tax is

designed, and which organisations are responsible for the different elements of it. There are misconceptions as to how Council Tax contributes to wider societal benefits, and a lower than should be take-up of support for those who need it. Council tax policy is also a devolved matter yet there can be confusion about different Council Tax policies in Wales, England and Scotland.

We are committed to improving general awareness of Council Tax and improving access to information. Some responses to the phase 1 consultation specifically called for a single, pan-Wales Council Tax information service to meet this aim. We intend to create a new website repository for Council Tax information relating to Wales, to consolidate and improve digital accessibility, and improve transparency associated with local services funded by Council Tax.

We will work with councils to improve the information they provide through local channels and services about Council Tax. There are also local and national advice services such as Citizens Advice Cymru that provide members of the public with advice and support on Council Tax matters. Such services navigate multiple sources of information about Council Tax. While not seeking to prevent stakeholders from providing their own information to the general public, new webpages for Council Tax in Wales would aid consistency, provide readymade reusable content and help to streamline signposting.

Appeals and empowering taxpayers

Our phase 1 consultation emphasised that people's appeal rights will be maintained as part of any reforms undertaken, as a fundamental aspect of fairness. The key organisations involved in this process are the Valuation Office Agency and the Valuation Tribunal for Wales. Our ambition is to make the process of finding information and querying Council Tax bandings more efficient, easier to navigate between these organisations, more transparent and modernised. We will also open up appeal eligibility for the first year of each revaluation cycle.

Transparency

We are working with the Valuation Office Agency to explore options for an enhanced online service to meet those aims, bringing Council Tax into line with other online government services for a range of personal and financial matters. We hope this service will allow taxpayers to view and verify more of the information which feeds into property bandings, such as some of the physical attributes or sales information, which has contributed to their Council Tax band assessment.

Eligibility

Currently, there are very limited circumstances when a formal challenge to a Council Tax band can be made as the current valuation list has been in force for a long time, since April 2005. Taxpayers can only formally challenge a Council Tax band within 6 months of becoming a new taxpayer for a property or in specific circumstances (e.g. there has been a physical change to the property or nearby location).

We intend to open up eligibility for appeals for the first 12 months of each new valuation list following a Council Tax revaluation exercise. After that, we would revert to the usual eligibility criteria for band challenges, e.g. restricted to new taxpayers or where there are physical changes to the property or nearby location. However, currently the Valuation Office Agency offers an informal band review process. Communication with the VOA is expected to be enhanced by taxpayers being able to see more information held about their property.

Procedural proposals

We also intend to distinguish more clearly the steps in the appeals procedure.

When a taxpayer makes a formal challenge, if the Valuation Office Agency does not agree to alter the band the case automatically proceeds to be heard by the Valuation Tribunal for Wales. The Valuation Office Agency will provide information as to why it believes the band does not need amending. Our aim is to give taxpayers the choice about how far along the formal challenge process they wish to proceed. The automatic transfer process to tribunal can result in notification of a tribunal hearing unexpectedly and the taxpayer is not actively involved in that decision. This means the process can be open-ended, vague at times, inefficient and it can have an intimidating or emotional impact on some taxpayers. The Welsh Government occasionally receives complaints from taxpayers who were not aware they would be automatically called to a tribunal hearing.

To empower taxpayers, we think we should separate the stages of a formal Council Tax band challenge. Taxpayers would still make a proposal to challenge their band directly with the Valuation Office Agency, and if the Valuation Office Agency agrees, it will amend the Council Tax band accordingly. If it does not agree, it must provide you with a reason why it does not agree, with supporting evidence. If a taxpayer remains unhappy with the outcome of that process, we propose that they would then be able to decide to make an appeal to the Valuation Tribunal for Wales, who are independent of the Valuation Office Agency. This means taxpayers would not feel forced or surprised into an unexpected tribunal hearing, and would use this service once they have made their own decision to do so.

It is our intention to develop these proposals in more detail. We will consult as appropriate on any specific proposals which emerge from this work.

Council Tax administration

The Welsh Government continues to consider what changes can be made to the legal framework to assist councils in managing the collection of Council Tax in

ways which better recognise the circumstances of households struggling to pay their bills. This includes reviewing the current enforcement process and considering what amounts households are liable for at various points in the collection process. This is an important issue and, taking into account the views from the Phase 1 consultation, we have been engaging with local government and advice networks that represent taxpayers to consider ways to improve the process. It is our intention to consult on proposals next year once the details have been worked up.

Progress on reviewing the Council Tax Reduction Scheme

The Council Tax Reduction Scheme remains a significant system of support and an important lever for tackling poverty across Wales. The scheme is worth over £280 million annually and supports 260,000 low-income households. Delivering a fairer and more progressive Council Tax system could lower the amount of Council Tax income foregone by councils through the scheme, due to lower Council Tax bills for those living in bands A to C. It is important to emphasise however, that the Council Tax Reduction Scheme is not being removed or restricted in eligibility. As mentioned above, the IFS estimates that, based on current levels of support, Approach 3 shown in this consultation could lower the Council Tax income foregone by around £23 million per annum. As Approach 1 is an updated but still regressive system, it lowers the value of support by an estimated £3 to £4 million. These are important initial findings for the Welsh Government to analyse further in collaboration with local government.

As well as looking at the effects of a fairer tax, last summer we sought your views on improving the Council Tax Reduction Scheme itself. The majority of responses to the consultation were in favour of the proposals to put a duty on the Welsh Ministers to establish a single national scheme, administered locally

by local councils and enabling in-year changes to be made. As a result, these changes are included in the forthcoming Local Government Finance (Wales) Bill.

We also brought together a working group of council practitioners to discuss ideas for future changes to the scheme, to continue tackling poverty in light of changes to the UK welfare system.

Support with Council Tax payments through the scheme for working-age households is an important part of welfare support for households on low incomes. The Council Tax Reduction Scheme, which is administered by councils, has historically had low take-up from potentially eligible residents and the number of households receiving a Council Tax reduction continues to fall.

To help address these issues, we intend to consult on further changes to the Council Tax Reduction Scheme to make Council Tax reductions easier to access and simpler to administer.

Progress on reviewing discounts, exemptions and premiums

This section of the consultation provides an update of our progress on the review that is being carried out. We also ask for your views about some specific changes we propose to make. The timeline for these changes is not dependent on when we make changes to property valuations and the tax bands.

Introduction

Providing discounts and exemptions is an important policy lever for ensuring some household types are supported, contributing to broader socioeconomic goals such as tackling poverty, and making the tax more efficient to collect.

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Many of the arrangements have been in existence since Council Tax was introduced in 1993 and we need to ensure they remain relevant and help to achieve a fairer system.

The phase 1 consultation in 2022 set out that we would embark upon a full review of the 53 categories of discounts, disregarded persons, exemptions and premiums associated with Council Tax, and we sought your views on them. We are now part-way through those reviews.

Our purpose in reviewing the range of discounts, disregards, exemptions and premiums is to improve and modernise the system so that it contributes to our aim of making Council Tax fairer. This could include making the system more accessible for taxpayers, encouraging people to take up their entitlement to support, removing the potential stigma associated with some types of support, and targeting support and liability more effectively.

This consultation provides an update of our progress on the review work and asks a number of questions about changes we're thinking of making as a result of interim outcomes from the review so far. We do not plan to remove or reduce the 25% one-adult discount at this time.

Exemptions

Certain categories of property are exempt from paying Council Tax. A property might be exempt for only a short period, for example, 6 months, or it may be exempt indefinitely depending on the type of exemption. Properties which might be exempt include those occupied only by students or those which have been legally repossessed by a mortgage lender.

Disregarded persons (someone who is not counted towards Council Tax)

Some people are not counted ('disregarded') when working out how many people live in a property for the purposes of calculating Council Tax bills. Examples include, people with a severe mental impairment, students, and young care leavers. If there are 2 adults living in a property and one of them is disregarded, a 25% discount applies. If all the adults living in a property are disregarded, a 50% discount applies.

Discounts

The Council Tax charged on a property is based on the assumption that there are at least 2 liable adults living in it. A property with only one liable resident will be eligible for a 25% discount (referred to as the one adult or single person discount), and a dwelling with no liable residents will be eligible for a 50% discount.

These discounts do not mean that there is only one adult in the household or that the dwelling is empty, this can be a complex feature of the Council Tax system for taxpayers to navigate and understand.

Disabled band reduction

A reduction is available for properties adapted for use by disabled residents. The Council Tax bill is reduced by the equivalent of one band for the purposes of the local council working out the Council Tax bill. For example, a Band B property adapted for use by disabled residents is charged Council Tax as if it were a Band A property.

A full list of the 53 exemptions, disregards and discounts is provided at Annex A.

Premiums

Properties can also be charged an extra amount of Council Tax (a 'premium') if it has been empty for more than 1 year or if it is not a person's sole or main residence (often referred to as a second home). Each council decided whether to apply a premium in its areas and the level at which to apply it. Having made recent changes to the powers relating to premiums, the review has concluded that no further change is needed at this stage.

Reviewing the categories

Flexibility to make changes

The rules for administering Council Tax discounts, disregards, exemptions and premiums are taken from a complex mix of legislation, including the Local Government Finance Act 1992 and various pieces of subordinate legislation. The rules are complemented by existing powers of Welsh Ministers to make further subordinate legislation in certain circumstances, and powers for local councils to make local determinations relating to discounts and premiums.

Over time, these rules have become more complex and are often difficult for households to understand, for practitioners to administer and for advice agencies to advise on. We are also constrained in our ability to change the rules flexibly enough, and in ways which allow the Welsh Government to respond to changes in the economy, society or the wider world. Some past examples of needing to make changes include responding to the coronavirus pandemic, exempting care leavers and providing support to Ukrainian refugees.

Views we received in response to the phase 1 consultation supported our proposal to create greater flexibility for the Welsh Government to make changes to the existing statutory discounts through new subordinate legislative powers. We therefore intend to simplify and consolidate parts of the legislation to provide clarity, greater flexibility and help future-proof Council Tax. We intend to do this through the planned Local Government Finance (Wales) Bill.

Progress of the review

We are part way through a review of each category of Council Tax discount, disregarded person, exemption and premium to ensure the arrangements remain relevant to today's policy ambitions and help to achieve a fairer system.

Our purpose in reviewing the range of discounts, disregards, exemptions and premiums is to improve and modernise the system so that it contributes to our aim of making Council Tax fairer. This could include making the system more accessible for taxpayers, encouraging people to take up their entitlement to support, removing the potential stigma associated with some types of support, and targeting support and liability more effectively.

Over the past year, taking account the wide-ranging views from the phase 1 consultation, we have worked closely with local government, local organisations and networks that represent the people of Wales to consider and review each category. As well as a range of discussions, this has included a focussed working group of council practitioners.

An initial high-level review identified 4 categories that should be prioritised for immediate consideration and are summarised below.

1. The one-adult discount.
2. The empty property discount.
3. The exemption for unoccupied properties where probate or letters of

administration have not yet been granted.

4. The exemption and disregard for people with a severe mental impairment.

A further 11 categories have been identified for further in-depth review over the remainder of the Senedd term with a view to amending legislation where necessary. We will also consider whether new categories of discounts or disregards are needed.

The one-adult discount

If only 1 liable adult lives in a property, the Council Tax bill is reduced by 25%. While the discount is widely referred to as the 'single person discount', it not only applies where there is 1 adult living in a property, it also applies in many cases where there is more than 1 adult and all but 1 of them is 'disregarded' (not counted) for Council Tax purposes. This means, for example, that 1 parent households are eligible for the 25% discount, but so too are any 2 adult households where one of the adults is disregarded for some reason (e.g. because they are a care-worker, have a severe mental impairment, or because they are a young care-leaver). This can be quite complex to understand and leads to misconceptions about the one-adult discount.

At 1 April 2023, over 500,000 households in Wales were in receipt of a 25% discount, either because the household contains only 1 liable adult or because all but one of the adults is disregarded for Council Tax purposes. This accounts for a large proportion of the total 1.5 million properties in Wales, making it one of the most important discounts.

The Welsh Government has been clear that the one-adult discount will remain in place. While the planned Local Government Finance (Wales) Bill will include new powers to allow the Welsh Ministers to make regulations about discounts and disregards more generally, the Bill will maintain the one-adult discount. We propose, through the regulation making powers in the Bill, to restate that

discount at 25%.

Empty property discount (no liable residents)

When the Council Tax was introduced, a 50% discount applied to most empty properties. However, in 2004, the Welsh Government legislated to allow local councils to choose to remove or reduce the 50% discount in certain cases. All local councils in Wales have used these powers to stop applying a 50% discount to properties with no residents.

The Welsh Government believes it is no longer appropriate or necessary to retain a statutory Council Tax discount for empty properties, other than for the particular types of property listed below. The 50% discount will be retained for properties where all residents are disregarded for Council Tax purposes.

There remains a small number of properties with no residents that continue to receive a 50% discount. These include the following:

- a pitch occupied by a caravan, or a mooring occupied by a boat
- an empty property where the former occupier has died and the liable person is their personal representative, and neither probate nor letters of administration have been granted
- a property which is left empty because a person lives in a different, job-related, property which has been provided to them for the purposes of carrying out their employment

Through the planned Local Government Finance (Wales) Bill we intend to remove the statutory 50% discount for properties with no liable resident, except in the circumstances listed above. As all councils have already used local discretion to remove the discount in other circumstances, there will be no impact on existing Council Taxpayers.

Unoccupied properties where probate or letters of administration have not yet been granted

The current position

A Class F exemption is currently provided for properties that have been unoccupied since the former resident's death where the only person liable for Council Tax would be the deceased's personal representative, and no grant of probate or letters of administration has been made.

The exemption applies for up to 6 months after probate or letters of administration are granted. Prior to obtaining probate or letters of administration, there is no minimum period for the exemption to last. This can result in some properties remaining exempt from Council Tax for very lengthy periods. A delay in applying for probate for example does not restrict the exemption, even if the ultimate beneficiary is likely to be the same person as the executor.

The case for change

In reviewing this exemption, we found clear evidence of long delays in obtaining probate or letters of administration, resulting in some properties being left empty and exempt from Council Tax indefinitely. While the numbers involved are relatively small, our work found several cases where properties had been empty and exempt for over 10 years and some cases where properties had been exempt for over 20 years.

Properties left empty for long periods can fall into disrepair, present risks to community and personal safety, and can attract anti-social behaviour such as vandalism, arson or squatting, which can also reduce the value of neighbours' homes. Given the demand for housing and, in particular the need for affordable

housing, we believe we should use all the available policy levers to encourage owners to bring empty properties back into use, either for sale or for the rental market.

Proposal

The Welsh Government proposes to introduce an overall time-limit for the exemption from Council Tax for an unoccupied property where probate or letters of administration have not yet been granted, to discourage properties being left empty.

It is proposed that once a maximum time period is exceeded, the property would become liable for Council Tax and the tax to be paid would be applied to the deceased's estate via the executor for the property. The aim of imposing an overall time-limit is to act as an incentive for probate to be applied for and executed within a reasonable timescale to prevent properties being left empty and exempt from Council Tax indefinitely. We would propose to make this change from 1 April 2026.

We want to ask about your views on the proposal to change Exemption F.

Question

Do you agree there should be an overall time-limit on Exemption F to discourage properties being left empty and exempt from Council Tax for an indefinite period?

What do you consider is a reasonable period for obtaining probate or letters of administration?

Severely mentally impaired people

The current position

A Class U exemption is currently provided for properties occupied only by a person who is severely mentally impaired. If they live with another adult who is not exempt, the person will be disregarded for the purposes of Council Tax, meaning the household will receive a 25% discount. If 2 or more adults are disregarded, a 50% discount is provided.

The exemption applies to anyone who is certified by a registered medical practitioner as being severely mentally impaired. This is currently defined as a person with 'a severe impairment of intelligence and social functioning (however caused) which appears to be permanent'. Conditions that can lead to severe mental impairment include Alzheimer's disease and other forms of dementia, Parkinson's disease, severe learning difficulties and strokes. To be eligible, the person must also be entitled to one of the following benefits:

- Incapacity Benefit
- Attendance Allowance
- Severe Disablement Allowance
- Disability Living Allowance (higher or middle rate care component)
- an increase in disablement pension (as constant attendance is needed)
- Disability Working Allowance
- Unemployability Supplement or Allowance
- Constant Attendance Allowance
- Income Support (which includes a disability premium)
- Personal Independence Payment (standard or enhanced rate)
- Armed Forces Independence Payment
- Universal Credit (in circumstances where a person has limited capability for work and/or work-related activity)

The case for change

Although the term ‘severely mentally impaired’ may have been acceptable 30 years ago when Council Tax was created, the term is now regarded as inappropriate and potentially creates a stigma which prevents take-up of the discount amongst this vulnerable group of people. Through our phase 1 consultation we received 86 suggestions for alternative terminology. Responses highlighted the need to ensure future arrangements clearly define who is and who is not eligible for the discount and suggested consulting with experts.

We convened a specialist working group of experts from various fields to explore the suggestions for a new title, a new description and the qualifying criteria. Drawing on the suggestions provided in response to the phase 1 consultation, a shortlist of new titles has been settled:

- significant brain impairment
- significant brain condition

The term ‘significant’ is not considered to be restrictive and can be an instigator for discussion between a medical practitioner and an individual. The term ‘brain’ rather than cognitive is considered to be more easily understood by taxpayers. The term ‘impairment’ in this context aligns with the Social Model of Disability, although an alternative could be the term ‘condition’.

The working group also discussed the definition and agreed the following:

“ Significant (and permanent) mental condition or change that impacts on the brain's ability to function. ”

Any change to the definition will be supported by more detailed guidance.

Proposal

Title

We found overwhelming support to change the title ‘severely mentally impaired’ and we propose the following options for a new title:

- Option A: significant brain impairment
- Option B: significant brain condition

Proposed definition and criteria

“ Significant (and permanent) mental condition or change that impacts on the brain's ability to function. ”

There is also support for removing the requirement for a person to be entitled to a qualifying benefit in order to qualify for the exemption or disregard. The need for a medical certification would remain. Alternatively, where a person can provide proof of a clinical diagnosis, the requirement for a person to be in receipt of a qualifying benefit could be removed at the discretion of the council. We would propose to make these changes from 1 April 2026.

Question

We want to ask about your views on the proposal to change Exemption U for severely mentally impaired people:

Which title do you think should replace the term ‘severely mentally impaired’?

Do you agree with the proposed definition to describe a person with a significant brain impairment or condition?

Do you have any views on the qualifying criteria for a person with a significant brain impairment or condition to be entitled to an exemption or disregard?

Annex A

Categories of discounts, disregards, exemptions and premiums

Statutory discounts (3)

- One liable adult (referred to as 'single person') discount.
- No liable adult (referred to as 'empty property') discount:
 - Local discretion.
 - Restrictions for local discretion.
- Disabled Band Reduction.

Disregarded persons (17)

- Students.
- Youth Trainees.
- Apprentices.
- School and college leavers aged under 20.
- Spouses, civil partners and dependents of students of non-British Citizens who are not allowed to work or claim benefits.
- Care leavers aged 24 or under.
- Severely mentally impaired people.

- Carers.
- Patients in care homes or hostels providing care.
- Children: aged 17 or under, or someone still entitled to Child Benefit.
- Long-term hospital patients.
- Hostel and night shelter residents.
- Prisoners, people in detention under mental health legislation and people in detention awaiting deportation.
- People in International Headquarters and Defence Organisations.
- Members of religious communities dependent on the community to provide for their material needs.
- Members of visiting armed forces and their dependents.
- Diplomats.

Exemptions (24)

- Uninhabitable property and empty property undergoing structural alteration or repairs.
- Unoccupied property owned by a charity.
- Empty and unfurnished property for up to 6 months after the property became vacant.
- Unoccupied property because the person who would otherwise occupy it is in detention under certain enactments.
- Unoccupied property because the person who would otherwise occupy it is in hospital or a care home.
- Unoccupied property where probate or letters of administration have not yet been granted, and for up to 6 months after the grant is made.
- Unoccupied property where occupation is prohibited by law.
- Unoccupied property held available for use by ministers of religion from which to carry out their duties.
- Unoccupied because the person subject to the tax has their sole or main residence elsewhere in order to receive care.
- Unoccupied because the person subject to the tax has their sole or main

residence elsewhere in order to provide care.

- Unoccupied where the person subject to the tax is a student and has been since he/she last occupied the property.
- Unoccupied property that has been repossessed.
- A hall of residence provided predominantly for student accommodation.
- A property occupied only by students, foreign spouses of students or school and college leavers.
- Armed forces accommodation.
- Visiting forces accommodation.
- Unoccupied property left empty by a bankrupt person.
- Unused caravan pitch or boat mooring.
- A property occupied only by people aged under 18.
- Unoccupied property that forms a part of a single property which includes another property and may not be let separately from the other property without a breach of planning control.
- A property occupied only by severely mentally impaired people.
- A property in which at least one person who would otherwise be liable is a diplomat.
- A property which forms part of a single property, including at least one other property, and which is the sole or main residence of a dependent relative of a person who is resident in the other property (e.g., an annexe).
- A property occupied only by a care leaver or care leavers under the age of 25.

Premiums (2)

- Long-term empty property.
- Periodically occupied property (second homes).

Exceptions to premiums (7)

- Properties being marketed for sale (time-limited 1 year).
- Properties being marketed for let (time-limited 1 year).
- Annexes treated as part of the main property.
- Occupant in armed forces accommodation elsewhere.
- Occupied caravan pitches and boat moorings.
- Seasonal homes where year-round occupation is prohibited, holiday lets or properties that are prevented from being a person's sole or main residence.
- Job-related dwellings.

Consultation questions

Questions about Council Tax bands and tax-rates

Please read about the 3 possible approaches to designing a new Council Tax system before answering the following questions. We welcome evidence about the possible benefits for, and impacts on, households and councils. We are particularly interested in the views of people with lived experience of disadvantaged backgrounds and those who have experience working with people with protected characteristics.

Question 1

What Council Tax band are you currently in? Please choose an option, you may wish to refer to your latest Council Tax bill or [you can check your Council Tax band by looking up your address or postcode](#).

Question 2

Which council area do you live in?

Question 3

The Welsh Government has shown 3 possible approaches for how to design a fairer Council Tax system. We want to ask you about your appetite for reform.

Question 4

The Welsh Government has described when the changes could be made to the Council Tax bands and tax-rates. Again, we want to ask about your appetite for reform.

Question 5

Do you agree there should be an overall time-limit on Exemption F to discourage properties being left empty and exempt from Council Tax for an indefinite period?

Question 6

What do you consider is a reasonable period for obtaining probate or letters of administration?

Question 7

Which title do you think should replace the term 'severely mentally impaired'?

Question 8

Do you agree with the proposed definition to describe a person with a significant brain impairment or condition?

Question 9

Do you have any views on the qualifying criteria for a person with a significant brain impairment or condition to be entitled to an exemption or disregard?

Question 10

We would like to know your views on the effects that these proposals would have on the Welsh language, specifically on opportunities for people to use Welsh and on treating the Welsh language no less favourably than English.

What effects do you think there would be? How could positive effects be increased, or negative effects be mitigated?

Question 11

Please also explain how you believe the proposed policy approach could be formulated or changed so as to have positive effects or increased positive effects on opportunities for people to use the Welsh language and on treating

the Welsh language no less favourably than the English language, and no adverse effects on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.

Question 12

We have asked a number of specific questions. If you have any related points which we have not specifically addressed, please use this space to record them.

How to respond

Submit your comments by 6 February 2024, in any of the following ways:

- complete our online form
- download, complete our response form and email LGFR.Consultations@gov.wales
- download, complete our response form and post to:

Local Government Finance Reform Division
Welsh Government
Cardiff
CF10 3NQ

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Welsh Government
Cathays Park
Cardiff
CF10 3NQ

E-mail: data.protectionofficer@gov.wales

Information Commissioner's Office

Information Commissioner's Office
Wycliffe House
Water Lane
Wilmslow
Cheshire
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Website: ico.org.uk

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You should also be aware of our responsibilities under Freedom of Information legislation. If your details are published as part of the consultation response then these published reports will be retained indefinitely. Any of your data held otherwise by Welsh Government will be kept for no more than three years.

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