



I would like to request information regarding the treatment of new build dwellings that are unoccupied, unfurnished, and unsold for council tax purposes. Specifically, I would be grateful if you could provide information for the past three financial years.

1. For the purposes of serving a Completion Notice for council tax, at what stage of construction does the authority consider a property to be "substantially complete" or "capable of being completed within three months"? For example, is this considered only when final fixtures/fittings are outstanding, or when the roof, windows, doors, and main structure are in place?
2. Are full council tax charges applied to new build dwellings that are unoccupied, unfurnished, and unsold, or is a discount or exemption implemented?
3. How much council tax revenue has been raised from unoccupied, unfurnished, and unsold new build dwellings in each of the past three financial years?

A property is considered to have reached a stage of substantial completion when it meets the following criteria:

- The basic structure is complete, for example all external walls and roof are in place.
- Internal walls are built (although not necessarily plastered).
- Floors laid (although the screed or topcoat of concrete need not to have been laid).

In order to be considered and ready for assessment, the following work does not need to have been carried out:

- Internal decoration.
- Final Fitting of sanitary ware and kitchen units.
- Final Fitting of electrical plug sockets and switches.
- Final connection of water, gas and electricity (although services should be laid on the site).

Any properties including new builds, that are unoccupied and unfurnished benefit from a 100% discount for one month, followed by a 25% discount for a further 5 months.

We do not hold the information that you have requested in an easily retrievable format. Section 12 of the Freedom of Information Act 2000 (FOIA) relieves a public authority from the obligation to comply with a request for information where the estimated time required to locate, review and extract the information exceeds a certain threshold set out in Regulations. The Freedom of Information and Data Protection (Appropriate Limit and Fees) Regulations 2004 (SI 2004/3244) set out the rules in relation to the cost limit (otherwise called the "appropriate limit"). These Regulations are published by the Office of Public Sector Information (OPSI) and are viewable on their web site from this link: http://www.opsi.gov.uk/si/si2004/uksi_20043244_en.pdf. The Regulations set out the cost limit for Government departments and for other public

authorities. For local government, Regulation 3 states that the cost limit is £450 and Regulation 4(4) states that the prescribed hourly rate is £25. Regulation 4(4) further provides that where the local authority estimates the time taken to gather the information would exceed this limit (which based on the prescribed hourly rate, equates to 18 officer hours), it may refuse the request under section 12 of FoIA. I am satisfied the cost limit applies to your request and will explain why this is the case.

To calculate the revenue accurately, we would need to manually cross-reference each Valuation Office schedule with the corresponding record in our Council Tax database. The findings would then have to be individually recorded in a spreadsheet. During the period in question, the tax base increased by approximately 3,000 properties. At an estimated 10 minutes per property to check and record the information, completing this exercise would require around 500 hours of work.

4. How many instances in each of the past three financial years has a developer challenged the completion date set out in a Completion Notice served on a new build dwelling that is unoccupied, unfurnished, and unsold?
5. Of the instances in Question 4, in how many cases has the authority withdrawn the original Completion Notice and issued a new notice with a revised date?
6. How many instances in each of the past three financial years has a developer appealed the completion date set out in a Completion Notice served on a new build dwelling that is unoccupied, unfurnished, and unsold to the Valuation Tribunal?
7. Of the instances in Question 6, in how many cases has the Valuation Tribunal upheld the appeal by a residential developer regarding the completion date set out in a Completion Notice for a new build dwelling that is unoccupied, unfurnished, and unsold?

No challenges for Completion Notice dates served on new build dwellings have been received in the last 3 years.

Not applicable.

There have been no instances where a developer has appealed to the Valuation Tribunal regarding a Completion Notice date in the last 3 years.

Not applicable.