# DETERMINATION OF COUNCIL TAX DISCOUNTS 2022/23

Summary:	This report sets out alternative options for the level of council tax discounts which Full Council will resolve shall apply to classes of dwelling for the financial year 2022/23.
	The determinations are made by the Council under sections 11A and 11B, and of the Local Government Finance Act 1992, subsequent enabling powers and Regulations made under the Act.
Options considered:	The recommendations take advantage of the reforms included in the Local Government Finance Act 2012 as amended to generate additional revenue.
Conclusions:	The legislation provides local authorities with the power to make changes to the level of council tax discount in relation to classes of property. The Council has to approve its determinations for each financial year. The calculation of the tax base for 2022/23 will be made on the assumption that the determinations recommended below will apply.
Recommendations:	Members recommend that Full Council shall resolve that under section 11A of the Local Government Finance Act 1992, and in accordance with the provisions of the Local Government Finance Act 2012 and other enabling powers one of the following applies:
	Recommendation 1
	(a) The discounts for the year 2022/23 and beyond are set at the levels indicated in the table at paragraph 2.1.
	<ul> <li>(b) The premium for long term empty properties</li> <li>(those that have been empty for a consecutive period longer than 24 months) is set at 100% of the Council Tax charge for that dwelling</li> </ul>
	<ul> <li>(c) The premium for long term empty properties (those that have been empty for a consecutive period longer than 60 months) is set at 200% of the Council Tax charge for that dwelling</li> </ul>
	<ul> <li>(d) The premium for long term empty properties (those that have been empty for a consecutive period longer than 120 months) is set at 300% of the Council Tax charge for that dwelling</li> </ul>

- (e) To award a Council Tax Hardship Discount of 100% as per the policy attached at Appendix B, under the provisions section 13A of the Local Government Finance Act 1992 (as amended)
- (f) To continue to award a local discount of 100% for eligible cases of care leavers under section 13A of the Local Government Finance Act 1992 (as amended).
- (g) That an exception to the levy charges may be made by the Section 151 Officer in conjunction with the Portfolio holder for Finance, on advice of the Revenues Manager in the circumstances laid out in section 3.6 of this report.

**Recommendation 2** 

- those dwellings that are specifically identified under regulation 6 of the Council Tax (Prescribed Classes of Dwellings)(England) Regulations 2003 will retain the 50% discount and;
- (b) those dwellings described or geographically defined at Appendix A which in the reasonable opinion of the Head of Finance and Asset Management are judged not to be structurally capable of occupation all year round and were built before the restrictions of seasonal usage were introduced by the Town and Country Planning Act 1947, will be entitled to a 35% discount.

In accordance with the relevant legislation these determinations shall be published in at least one newspaper circulating in North Norfolk before the end of the period of 21 days beginning with the date of the determinations.

To set appropriate council tax discounts which will apply in 2022/23 in accordance with the legal requirements and to raise additional council tax revenue.

#### LIST OF BACKGROUND PAPERS AS REQUIRED BY LAW

(Papers relied on to write the report, which do not contain exempt information and which are not published elsewhere)

Reasons for Recommendations:

Cabinet Member(s) Cllr Eric Seward	Ward(s) affected All	
Contact Officer, telephone Lucy Hume, 01263 516246	number and email: δ, lucy.hume@north-norfolk.gov.uk	

#### 1. Introduction

- 1.1 Local Authorities are required to approve their Council Tax discount determinations each year. The legislation provides local authorities with powers to make changes to the level of council tax discount in relation to certain types of properties.
- 1.2 All billing authorities are able to reduce or end the nationally set 50% council tax discount for second homes. The exception to this rule is that billing authorities cannot change the discount for second homes of people who are liable for council tax on dwellings provided by an employer, i.e. tied accommodation, as established under regulation 6 of the Council Tax (prescribed classes of dwellings) (England) Regulations 2003.
- 1.3 It is for the billing authority to determine whether changes on discounts apply to all or parts of its area. An area can be as small as one property (provided it can be defined geographically) and different discounts can apply in different parts of the area.
- 1.4 Properties that are classed as Long Term Empty (those that have not been occupied for a period of 24 months) can attract a premium on their Council Tax, which is currently 100% of the charge.
- 1.5 The Council also has powers under Section 13A of the Local Government Finance Act 1992 (as amended) to introduce discounts to particular taxpayers.
- 1.6 Since April 2013 North Norfolk District Council (as a billing authority) has had additional powers to vary the levels of council tax discount offered in the District. Reductions in the discounts offered will generate additional revenue for both the District Council and preceptors.

#### 2. Current Discounts and amendments for 2022/23

2.1 There are four classes of dwellings where the Council has discretion to vary the discount offered to council tax payers. The table below sets out the current discount levels as agreed by Full Council in December 2020. Maintaining these discount levels is in line with the current strategy to reduce the forecast budget gap. It is proposed that these levels continue from 1<sup>st</sup> April 2022.

Class	Description	2019/20	Proposed
		Discount	Discount
			from 1 <sup>st</sup>
			April 2020
Class A	Dwellings which are not the sole or main	10%	10%
	residence, are furnished, but their		
	continuous occupation is restricted by		

	planning regulations to less than 28 days a year.		
Class B	All other dwellings which are not the sole or main residence, are furnished, and their continuous occupation is not restricted by planning regulations to less than 28 days a year.	No Discount	No Discount
Class C	All dwellings which are unoccupied and substantially unfurnished.	No Discount	No Discount
Class D	<ul> <li>Dwellings that are unoccupied and unfurnished and:</li> <li>require or are undergoing major repair to make them habitable</li> <li>are undergoing structural alteration</li> <li>have undergone major repair work to render them habitable, if less than six months have elapsed since the date on which the alteration was substantially completed and the dwelling has continuously remained unoccupied and unfurnished since that date</li> </ul>	No Discount	No Discount

#### 3. Empty Homes Premium and Section 13A Discounts

- 3.1 Between 2013 and 2019 the Council has charged the maximum premium of 50% (on top of the usual 100% charge) on long term empty properties ie those that have been empty continuously for 24 months or more.
- 3.2 Introduced in March 2018 and passed through the report stage of the House of Lords on 18 July 2018, the Council has been given additional legal powers to increase the levy premium level to a maximum from 50% to 100%, which would effectively mean a 200% charge on qualifying properties. This has been in place since the 2019/20 financial year. In the 2020/21 financial year, the Council introduced a levy of 200% on properties unoccupied for longer than 60 months, and in the 2021/22 financial year a levy of 300% was introduced on properties that had been empty for 120 months.
- 3.3 The levy premium cannot apply to homes that are empty due to the occupant living in armed forces accommodation for job-related purposes, or to annexes being used as part of a main property.
- 3.4 Currently, there are fewer than 150 properties that fall within the bracket within North Norfolk, so this isn't being viewed as a significant revenue generating exercise for the Council, rather a policy tool to encourage efficient use of available housing within the district..
- 3.5 Officers are aware there are cases where long term empty properties are undergoing significant renovations in order to bring them back into use, and would like to incentivise this where possible. Officers are recommending that discretion be provided

to the Section 151 Officer in conjunction with the Portfolio holder, on advice of the Revenues Manager to provide exeptions to the Levy charge in these cases. There are anticipated to only be a small number of qualifying properties in the District, so is not considered to be a significant financial risk to the Council.

3.6 For the 2022/23 financial year, the Council would like to introduce a new discount under Section 13A of the Local Government Finance Act 1992 (as amended) to give 100% relief to those experiencing hardship. The policy that would apply to this discount and determine who would be eligible, can be found at Appendix B, with the application form shown at Appendix C. Billing Authorities must pay 100% of the relief granted (rather than their usual proportionate share with respect to Council Tax), which puts financial pressure on the authority. It is expected that there will be fewer than 5 cases per year, which means the financial pressure will be small.

#### 4. Classes of Property

- 4.1 The Regulations differentiate between classes of property as follows:
  - "Class A" properties are those which are not an individual's sole or main residence, are furnished and have seasonal planning prohibition (i.e. preventing occupation for a continuous period of at least 28 days)
  - "Class B" properties are those which are not an individual's sole or main residence, are furnished and have no restrictions with regard to occupation.
- 4.2 In effect Class A properties are second homes where occupancy is restricted for a period of at least 28 days a year where Class B properties have no restrictions on occupancy.

#### 5. Formal Determinations

5.1 The Council has to approve its determinations for each financial year. It should be noted that the schedule of Class "B" property exceptions shown in Appendix A and referred to in recommendation 2) above, is believed to include all dwellings potentially entitled to retain a discount for the year commencing 1 April 2022 for the reason stated. Under the wording of the 2003 regulations, changes cannot be made to the schedule once the determinations have been made. Should further properties be notified to the Council for possible inclusion in the list for exemptions, they may only be added when the determinations for 2023/24 are made for operation from 1 April 2023.

#### 6. Financial Implications and Risks

6.1 The calculation of the tax base for 2022/23 will be made alongside the budget, based on the level of discounts approved by Members. The taxbase dictates the expected income to the Council from Council Tax in the following year. Any increase in discounts will reduce the taxbase, and therefore also income.

#### 7. Sustainability

7.1 This report does not raise any issues relating to Sustainability

#### 8. Equality and diversity

8.1 This report does not raise any issues relating to Equality and Diversity

#### 9. Section 17 Crime and Disorder considerations

9.1 This report does not raise any issues relating to Crime and Disorder considerations

#### North Norfolk District Council <u>Reduction in Council Tax Discounts for Second Homes</u> <u>Schedule of Class 'B' Property Exceptions for the year 2022/23</u>

Dwellings described or geographically defined, which are judged not structurally capable of occupation all year around and were built before the restrictions of seasonal usage were introduced by the Town and Country Planning Act 1947.

<u>Property</u> Reference	Property Name/ Number	Property Address	Post Code
Anne Stan	nard Way, Bacton		
710567	Arfrada, 3	Anne Stannard Way, Bacton, Norwich, Norfolk	NR12 0HX

#### Coast Road Chalet Park, Bacton

770040	0		
779616	2	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710835	3	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710836	4	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710837	5	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710838	6	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710839	7	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710842	10	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710843	11	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710844	12	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710845	13	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710846	14	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710847	15	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710848	16	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710849	17	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710850	18	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710851	19	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710852	20	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ

772237	21	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710854	22	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710855	23	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
776071	24	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
781175	25	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710858	26	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710860	28	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710861	29	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710862	30	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710863	31	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710864	32	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710865	33	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
779802	34	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710867	35	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710868	36	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710869	37	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710870	38	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710871	39	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710873	41	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
778948	42	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710874	43	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710833	45	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
777495	46	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710877	47	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710878	47A	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710879	48	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710880	49	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710881	50	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710882	51	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710883	52	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710884	53	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710885	54	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710886	55	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710887	56	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ

710888	57	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710889	58	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710890	59	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710891	60	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710892	61	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710893	62	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710894	63	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710895	64	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710897	65	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710896	66	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710898	67	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710899	68	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710900	69	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710901	70	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710902	71	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710903	72	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710904	73	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710905	74	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710906	75	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
778525	76	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
062510	77	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710909	78	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710910	79	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710911	80	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
778551	81	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710914	83	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710915	84	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710916	85	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710917	86	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710918	87	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ
710919	88	Coast Road Chalet Park, Coast Road, Bacton, Norwich, Norfolk	NR12 0EZ

Mill Lane, Bacton

778888	Crest-O-Cliff	Mill Lane, Bacton, Norwich, Norfolk	NR12 0HS
779428	Hydaway	Mill Lane, Bacton, Norwich, Norfolk	NR12 0HN
774277	Rest Haven	Mill Lane, Bacton, Norwich, Norfolk	NR12 0HN

#### New Zealand Way, Bacton

772331	2	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW
770682	3	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW
778690	4	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW
773905	5	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW
762930	6	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW
763225	7	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW
763260	8	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW
762797	9	New Zealand Way, Mill Lane, Bacton, Norwich, Norfolk	NR12 0HW

#### Sea View Estate, Bacton

710648	Poppycott, 1	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710654	7	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710655	8	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710656	9	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710657	10	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710646	11	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710641	12	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710659	15	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710660	16	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710661	17	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710662	18	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710663	19	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710642	20	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710664	21	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH

710665	22	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710667	24	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710668	25	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710669	26	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710670	27	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710671	28	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710643	29	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710647	30	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710674	33	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
760703	34	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710676	35	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH
710666	Brenholme, 36	Sea View Estate, Coast Road, Bacton, Norwich, Norfolk	NR12 0HH

#### Watch House Lane, Bacton

710777	Falaig M Hara, 2	Watch House Lane, Bacton, Norwich, Norfolk	NR12 0HL
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#### Abbotts Way, Eccles-on-sea

012370	Alouette	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
756512	Amberwood	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712403	Bennebroek	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712379	Freaneezy	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712380	Gaytime	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712382	Kingfishers	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712404	Reviellie	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712392	St Ives	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712385	The Beach House	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712376	Tranquility	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA
712397	Tresco	Abbotts Way, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0TA

#### Beach Road, Eccles-on-sea

715614	Braemar	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715608	Everne	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715627	Field View	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715634	Four Winds	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715626	Hillside	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715611	Idlehours	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715618	Lattice Chalet	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
761175	Lisfannon	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715622	Munden	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715630	Oasis	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715624	Sandilands	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715599	Sea Gulls	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715621	The Old Kit Bag	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715617	Wylaway	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715609	YNot	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL
715605	You & I	Beach Road, Eccles-on-sea, Norwich, Norfolk	NR12 0SL

#### Bush Drive, Eccles-on-sea

712438	Aingarth	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712495	Badgers Set	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712473	Bali-Hai	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712496	Blue Bay	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712498	Cedar Wood	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712484	Dingly Dell	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712476	Dresden	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712493	Endways	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712506	Redwing	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF
712481	Sea Urchin	Bush Drive, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SF

#### Church Lane, Eccles-on-sea

712407	Appleby	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712429	Campana	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712410	Campanella	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
767987	Dunes Edge	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712417	Majorca	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712413	Marineville	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712421	Sandsend	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712424	Sea Whistles	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712425	Sunnyside	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY
712426	Sunray	Church Lane, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SY

#### Crowden Road, Eccles-on-sea

712455	Argus	Crowden Road, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SJ
770505	Bung Ho	Crowden Road, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SJ
712470	Cliff Royal	Crowden Road, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SJ
712462	Sea Lows	Crowden Road, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SJ
712463	Spartyme	Crowden Road, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SJ
712468	White Lodge	Crowden Road, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SJ
712472	Zermatt	Crowden Road, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SJ
Hedgehog	Walk, Eccles-on-sea		

712607	Orkney	Hedgehog Walk, Bush Estate, Eccles-on-sea, Norwich, Norfolk	NR12 0SZ
	, ,		
Bush Drive	e, Happisburgh		
	,		
752939	Bruins Rest	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
724196	Flamingo	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN

Fourwinds	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Green Tiles		NR12 0QN
Holidays		NR12 0QN
Kirk-Cu-Brae		NR12 0QN
Leisure Hour		NR12 0QN
Linden	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Puffin	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Samphire	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Sand Castle	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Silver Sand	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Slide Away	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Surf Cottage	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
Windhill	Bush Drive, Happisburgh, Norwich, Norfolk	NR12 0QN
and Hanniahurah		
oad, Happisburgh		
The Bungalow	Cart Gap Road, Happisburgh, Norwich, Norfolk	NR12 0QL
	Cart Gap Road, Happisburgh, Norwich, Norfolk	NR12 0QL
The Bungalow	Cart Gap Road, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk	NR12 0QL NR12 0QL
The Bungalow ane, Happisburgh		
The Bungalow ane, Happisburgh Romany, 5	Doggetts Lane, Happisburgh, Norwich, Norfolk	NR12 0QL
The Bungalow ane, Happisburgh Romany, 5 Jeckells Hyde, 8	Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk	NR12 0QL NR12 0QL
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The Bungalow ane, Happisburgh Romany, 5 Jeckells Hyde, 8 10 Eastward Ho, 11	Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk	NR12 0QL NR12 0QL NR12 0QL NR12 0QL NR12 0QL
The Bungalow ane, Happisburgh Romany, 5 Jeckells Hyde, 8 10 Eastward Ho, 11 14	Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk	NR12 0QL NR12 0QL NR12 0QL NR12 0QL NR12 0QL NR12 0QL
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The Bungalow ane, Happisburgh Romany, 5 Jeckells Hyde, 8 10 Eastward Ho, 11 14 The Brambles, 16 Pershore, 17	Doggetts Lane, Happisburgh, Norwich, Norfolk Doggetts Lane, Happisburgh, Norwich, Norfolk	NR12 0QL NR12 0QL NR12 0QL NR12 0QL NR12 0QL NR12 0QL NR12 0QL
	Holidays Kirk-Cu-Brae Leisure Hour Linden Puffin Samphire Sand Castle Silver Sand Slide Away Surf Cottage Windhill	Green TilesBush Drive, Happisburgh, Norwich, NorfolkHolidaysBush Drive, Happisburgh, Norwich, NorfolkKirk-Cu-BraeBush Drive, Happisburgh, Norwich, NorfolkLeisure HourBush Drive, Happisburgh, Norwich, NorfolkLindenBush Drive, Happisburgh, Norwich, NorfolkPuffinBush Drive, Happisburgh, Norwich, NorfolkSamphireBush Drive, Happisburgh, Norwich, NorfolkSand CastleBush Drive, Happisburgh, Norwich, NorfolkSilver SandBush Drive, Happisburgh, Norwich, NorfolkSlide AwayBush Drive, Happisburgh, Norwich, NorfolkSurf CottageBush Drive, Happisburgh, Norwich, NorfolkWindhillBush Drive, Happisburgh, Norwich, Norfolk

Wroxham	Way, Happisburgh			
724372	Haleholm, 42	Wroxham Way, Happisburgh, Norwich, Norfolk	NR12 0RX	
Staithe Ro	ad, Hickling			
713184	The Bungalow	Staithe Road, Hickling, Norwich, Norfolk	NR12 0YW	
Bureside E	Estate, Horning			
714003	1B	Bureside Estate, Crabbetts Marsh, Horning, Norwich, Norfolk	NR12 8JP	
713987	15	Bureside Estate, Crabbetts Marsh, Horning, Norwich, Norfolk	NR12 8JP	
Ferry View	v Estate, Horning			
062364	Cresta Cottage	Ferry View Estate, Horning, Norwich, Norfolk	NR12 8PT	
778976	Oakdale	Ferry View Estate, Horning, Norwich, Norfolk	NR12 8PT	
713848	Waters Edge	Ferry View Estate, Horning, Norwich, Norfolk	NR12 8PT	
Horning R	each, Horning			
714025	Bonnington	Horning Reach, Horning, Norwich, Norfolk	NR12 8JR	
714028	Jada	Horning Reach, Horning, Norwich, Norfolk	NR12 8JR	
714033	The Birches	Horning Reach, Horning, Norwich, Norfolk	NR12 8JR	
714037	The Bungalow	Horning Reach, Horning, Norwich, Norfolk	NR12 8JR	
Brimbelow Road, Hoveton				
052371	Bure Banks	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ	

014717	Bure Croft	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
059714	Bureway	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
014730	Morlands	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
059715	Rosemere	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
057285	Summer Craft	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
014776	Summer Haven	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
774241	Summer Lodge	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
014744	Summer Vale	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
014745	Summer Vista	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
014742	Summerville	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
773269	Sunrest	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
714750	The Patch	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
058865	The Wherry	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
774664	Willow Cabin	Brimbelow Road, Hoveton, Norwich, Norfolk	NR12 8UJ
Horsefen F	Road, Ludham		
782444	Toad Hall	Horsefen Road, Ludham, Great Yarmouth, Norfolk	NR29 5QG
Thurne Dy	ke, Ludham		
713919	Churne	Thurne Dyke, Ludham, Great Yarmouth, Norfolk	NR12 8QA
713922	Thurne Mouth	Thurne Dyke, Ludham, Great Yarmouth, Norfolk	NR12 8QA
North Wes	t Riverbank, Potter Heigham		
717005	Olken, 1	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
715991	Toorak, 1B	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
715988	Tonga, 1C	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
715992	Royston, 1D	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
715993	Pot Pourri, 1E	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND

717068 Thurnholme, 32
767419 37 717051 Crystal Haven

North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
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North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND

760276	Mands	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
715989	Swan Haven	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
717064	The Sanctuary	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND
715990	The Willows	North West Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5ND

#### River Bank, Potter Heigham, Great Yarmouth, Norfolk.

017103	The Rands, 56-56A	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
057220	Milldene, 76A	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
057388	Patika Pa, 55	-	NR29 5NE
		North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	
058415	Sunnyside, 76	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717007	Bath Hurst, 51	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
779255	Melrose, 85A	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717009	Eveholme, 93	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717013	Highs Mill	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
780021	Risdene, 90	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717020	Rosemary Cottage, 62	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717021	St Elmo, 75	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717040	ldleways, 97	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
777927	Fishers Haven, 90A	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717045	Dydle Down, 87	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
780694	Eastcote, 73	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717071	The Nook, 57-58	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717073	Herongate, 59	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717074	Maisonette, 60	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
771303	Willow Creek, 61	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717076	Broad View, 63	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717077	Tower View, 64	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717078	Bullrush, 66	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717079	Reedsmere, 67	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717081	Heron Cottage, 70	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717082	Herwinia, 72	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
		•	
717083	The Fens, 74	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE

717084	Sunnyside, 76	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717086	Topping, 78	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717093	Millway, 85C	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717095	Jokers Wild, 86	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717096	Manderley, 88	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717100	Tencholme, 99B	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717101	Four Winds, 99A	North East Riverbank, Potter Heigham, Great Yarmouth, Norfolk	NR29 5NE
717106	Ambleside, 86B	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
755550	Rivendell, Plot 79	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
759643	St Clair	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
759644	River Holme	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
759645	The Rosary	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5ND
759646	Marsh View	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
759786	Primrose	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
759787	Silver Ley	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
759806	Ellesmere	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
759893	Pastime	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
760184	Le Chalet	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5ND
760231	Mill View	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5ND
760269	23 Riverside	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
760448	Octagon Lodge	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
761608	River View, 27	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5ND
761764	Thurne View, North West	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5ND
762518	Up River, North East	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
762883	Moon River Cottage	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5ND
763336	Calypso, 82	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5NE
764919	Vespers	River Bank, Potter Heigham, Great Yarmouth, Norfolk.	NR29 5ND
766222	Deekside	North West Riverbank, Potter Heigham, Great Yarmouth	NR29 5ND
717024	The Nest, 89	North East Riverbank, Potter Heigham, Great Yarmouth	NR29 5NE
773123	lvydene, 30	North West Riverbank, Potter Heigham, Great Yarmouth	NR29 5ND

Clink Lane, Sea Palling, Norwich, Norfolk.

717969	Nutshell	Clink Lane, Sea Palling, Norwich, Norfolk.	NR12 0UL
717970	Seaway	Clink Lane, Sea Palling, Norwich, Norfolk.	NR12 0UL

#### The Marrams, Sea Palling, Norwich, Norfolk.

061870	Meadow View	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718091	Oriel	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718093	Sea Home	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718094	Linga Longa	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718097	Sunnyside	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718098	Santa Monica	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718100	Kia Ora	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718101	Sandy Lodge	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718103	Tween Whyles	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718105	Sea Breezes	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718106	Timbers	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718107	Vi La Vaer	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718108	Splinters	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718109	Peddlars Peace	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718110	Tramore	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718111	Stanfield	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718112	Hillcroft	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718113	Duneside	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718115	Brambledene	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718116	Jandola	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718117	Tiny Tots	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
718121	Cliffside	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
758355	Hazeldene	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN
761287	Venta	The Marrams, Sea Palling, Norwich, Norfolk.	NR12 0UN

Sand Hills, Sea Palling, Norwich, Norfolk.

018035	018035 Primary Guest House at The School Waxham Road, Sea Palling, Norwich, Norfolk.		NR12 0UP
718063	063 Grenut Sand Hills, Sea Palling, Norwich, Norfolk.		NR12 0UN
718065	718065 Little House Sand Hills, Sea Palling, Norwich, Norfolk.		NR12 0UN
Moor Road 720253	, <b>Sutton, Norwich, Norfolk</b> Moorlands	Moor Road, Sutton, Norwich, Norfolk	NR12 9QN

#### Seaview Crescent, Walcott, Norwich, Norfolk.

061806	Blue Moon	Seaview Crescent, Ostend Road, Walcott, Norwich	NR12 0NZ
724604	1	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724605	10	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724606	11	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724607	12	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724609	14	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724610	15	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724611	16	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724614	19	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724616	Sea Breeze, 20	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724618	Sea Breeze, 22	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724619	4	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724620	5	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724622	7	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724623	8	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724625	Calm Seas	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724626	Golden Sands	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL
724627	Sunnyside	Seaview Crescent, Walcott, Norwich, Norfolk.	NR12 0NL

Hill Gap, Waxham, Norwich, Norfolk.

773282Bide a WeeHill Gap, Waxham, Norwich, Norfolk.NR12 0DY



# North Norfolk District Council's Council Tax Discretionary Reduction (Hardship Relief) Policy

# Contents

- 1. Introduction and Purpose of Policy Document
- 2. Council Tax Discretionary Reduction Policy
  - 2.1 Introduction
  - 2.2 Legislation
  - 2.3 North Norfolk District Council
  - 2.4 Criteria
  - 2.5 The Application
  - 2.6 The Decision Making Process
  - 2.7 Review of Decision
  - 2.8 Recovery of a Hardship Relief Award
  - 2.9 Fraud

# 1. Purpose of Policy Document

- 1.1 This policy sets out the Council's approach to the awarding of discretionary hardship relief in respect of Council Tax liability. It has been designed to ensure that all customers making an application for relief are treated in a fair, consistent and equal manner.
- 1.2 This policy has been written to:
  - Set guidelines for the factors that should be considered when making a decision to award or refuse an application
  - Set out the delegated authority to award relief in appropriate circumstances
  - Advise how customers dissatisfied with the decision made, can appeal.
  - Safeguard the interest of the local taxpayers by ensuring that funds that are allocated for the award of relief are used in the most effective and economic way

# 2. Council Tax Discretionary Reduction Policy

# 2.1 Introduction

2.1.1 Councils have the power to reduce the amount of Council Tax a person has to pay to such an extent as they see fit. This includes the power to reduce an amount to nil, and may be exercised in relation to particular cases or by determining a class of property in which liability is to be reduced to an extent provided for by the determination. There is a cost to the Council in respect of any hardship relief awarded and is met by the Council's collection fund.

# 2.2 Legislation

2.2.1 Council Tax hardship awards are included in Section 13A Local Government Finance Act 1992 as amended by Local Government Act 2003, section 76. Section 76 gives councils the authority to make a discretionary payment of Council Tax where it is satisfied that the taxpayer would sustain exceptional hardship if it did not do so.

# 2.3 North Norfolk District Councils Policy

- 2.3.1 North Norfolk District Council has not defined any specific class of property on which to award a section 13A discount.
- 2.3.2 Applications for a reduction will usually only be considered in individual cases where severe hardship or extenuating circumstances can be demonstrated.
- 2.3.3 Where an application is successful, the award will be paid/credited directly to the Council Tax account.

# 2.4 Criteria

- 2.4.1 Each hardship application will be assessed on its individual merits. When assessing applications, the following considerations will be made:
  - All applications are only intended as short term assistance and awards will not extend beyond the current financial year, and should not be considered as a way of reducing Council Tax liability indefinitely
  - Hardship relief or remission will be the exception and not the rule
  - Council Tax hardship relief will not be awarded for any reason other than to reduce Council Tax liability
  - Relief is not to be granted in order to prevent recovery action being instigated by the Council or to stop bankruptcy proceedings commenced by the Council or any other body
  - The applicant must detail the reasons for the application, explaining the specific circumstances and hardship being experienced

- There must be evidence of hardship or personal circumstances that justifies a reduction in Council Tax liability. There is no definition in the legislation for 'hardship' and as the scheme is aimed at covering unforeseen events it is not possible to list precise criteria. Applications will be accepted on the basis that the applicant or household would suffer exceptional financial hardship if financial assistance were not given.
- Exceptional circumstances for hardship under the Council Tax regulations will usually be circumstances that are outside the control of the household and beyond normal risks faced by a household. The household must demonstrate that it has done all it can to mitigate those risks and is taking action to minimise them.
- The Council's finances allow for a reduction to be made and it is reasonable to do so in light of the impact on other Council Tax payers
- The Council Tax payer (applicant) must be able to demonstrate that all reasonable steps have been taken to meet their full Council Tax liability prior to application including exploring entitlement to all other reliefs, discounts, exemptions, reductions, discretionary payments and valuation office appeals.
- The Council Tax payer does not have access to other assets that could be realised and used to pay Council Tax.
- Application for hardship relief should be one of last resort. Applicants will be expected to have explored and secured any lawful entitlement to other benefits, incomes and reductions in preference to claiming hardship relief. This particularly includes an application for Council Tax Support.
- The liable person for an unoccupied domestic property must have made their best efforts to sell or let the property and not asked for an unreasonable rent or sale price and must show that to levy an empty Council Tax charge would cause them exceptional financial hardship.
- The Council's finances allow for a reduction to be made.
- The amount outstanding must not be the result of wilful refusal to pay or culpable neglect.

- 2.4.2 Hardship relief will normally be awarded for a short, fixed period depending on the nature and likely duration of the hardship. In all cases relief will end in the following circumstances:
  - At the end of a financial year
  - There is a change of liable person
  - The Council Tax payer enters any form of formal insolvency
  - The Council Tax payer's financial circumstances significantly change.
  - At the end of any fixed period notified to the Council Tax payer at the time of the award

# 2.5 The Application

2.5.1 All applications should be made in writing or by completing the web form available on our web site. The form can be completed by an advocate/appointee or a recognised third party acting on their behalf, and must contain the necessary information including a full financial statement. Postal application forms and any supporting information should be completed and returned to:

North Norfolk District Holt Road Cromer Norfolk NR27 9LJ

- 2.5.2 It is the responsibility of the Council Tax payer applying for relief to provide sufficient information and documentary evidence to support their applications. If the Council Tax payer applying does not, or will not, provide the required evidence; the application will still be considered, but only on the basis of the information and evidence provided. No costs will be borne by the Council in the provision of this evidence.
- 2.5.3 Further information may be requested to support an application. Where a request for further information is made information must be provided within 4 weeks. Failure to provide information within 4 weeks may lead to the refusal of the application unless good cause can be shown.

# 2.6. The Decision Making Process

# 2.6.1 Upon receipt of a signed application and all supporting documentation and Information; a standard decision making process will be followed:

• Initial applications will be checked by Revenues Team Leaders within 28 days of receipt of a signed application to ensure all supporting information / evidence has been included.

- Cases will then be forwarded to the Revenues Manager and the case presented at the next available discretionary panel hearing. A decision will be made by the representatives attending the panel hearing.
- Once a decision has been approved the Council Tax payer will be notified in writing of the decision within 28 days and revised Council Tax demand notices will be issued where applicable
- Whilst every effort will be made to meet the deadlines outlined above, failure by the Council to do so does not qualify the claimant for relief or any financial compensation.

# 2.7. Review of Decision

- 2.7.1 The Council will not accept a request from a Council Tax payer for a re-determination of its decision unless further evidence can be provided.
  - If a claimant is dissatisfied with refusal of their application, they may appeal to the Valuation Tribunal for England (VTE) either by completing the online appeal form at <a href="https://www.valuationtribunal.gov.uk/">https://www.valuationtribunal.gov.uk/</a>. The claimant has two months to do this from the date of North Norfolk District Council's reply.

The Valuation Tribunals contact details are

Valuation Tribunal 3<sup>rd</sup> Floor Crossgate House Wood Street Doncaster DN1 3LL Email: appeals@valuationtribunal.gov.uk Telephone 0300 123 2035

# 2.8 Recovery of a Hardship Relief Award

2.8.1 If an award is subsequently cancelled the amount will be withdrawn from the applicant's Council Tax account and will be payable as the Council Tax due under the regulations.

# 2.9 Fraud

- 2.9.1 The Council reserves the right to withdraw any award made under this scheme where fraud or error has occurred
- 2.9.2 The Council reserves the right to withdraw any award where the applicant has failed to provide, or, has knowingly provided false or misleading information.

# Application for Council Tax Reduction under Section 13A of the Local Government Finance Act 1992

\* Please note that if a joint bill has been issued then the application must also be made in joint names

Name of applicant/s:

**Contact Address:** 

Mobile/Telephone:

**Email Address** 

Address of property for which relief is being claimed:

**Owners Name/s:** 

Is the property currently vacant? YES/NO

What is the value of equity in the property? £

Is the property currently marketed for sale? \*YES/NO \*Please provide details of marketing agent/ estate agent for the property

#### Is the property currently marketed for rent? \*YES/NO

\*Please provide details of marketing agent/ estate agent for the property

Please provide details of any other properties or land owned by yourself and value of any rental income you are in receipt of

If you have left a property empty to move to more suitable accommodation or to receive or provide care due to old age, disablement, illness, alcohol or drug abuse or mental disorder, then please provide details below

Please provide the detailed reasons why you are applying for a reduction in Council Tax. This should fully explain the circumstances that are creating financial difficulty and how long you expect these circumstances to continue. Has an application for Council Tax Reduction been made? YES/NO

Are you receiving financial assistance from any other source? \*YES/NO \*please provide details:

Have you approached any organisation to assist with your current financial situation such as Citizen Advice Bureau/ Welfare Rights etc? \*YES/NO \*please provide details?

Please provide details of any stocks/shares/savings/ money you may have or money you are owed

Please provide any additional information you wish to provide in support of your application

# Your application will not be processed unless the enclosed financial information sheet is completed and returned.

All applicants must provide documentary evidence in support of their claim. At a minimum these should include the following:-

- Confirmation of all income received
- Bank Statements
- Any additional information to support the application
- Written Details of any Savings/Stocks/Shares

I declare that the information given on this form is, to the best of my knowledge, accurate and complete.

I understand that a copy of this form may also be sent to the Welfare Rights who may be able to offer me further advice and assistance.

I also understand that whilst this application for relief is pending I am not entitled to withhold payment of Council Tax due to the Council.

Signed:	
Capacity of person signing:	

Date: .....

Daytime telephone number: .....

Please return your completed form to:-North Norfolk District Council Holt Road Cromer Norfolk NR27 9EN

For information: In line with Data Protection law we may use information you give us to prevent or detect fraud or other crimes. We may also share it with other Council Services or public organisations if they need it to carry out their legal duties.

# FINANCIAL INFORMATION SHEET

Council Tax Hardship Application

Name 1: Address 1:

Income	Amount	Weekly/Monthly
Wages	£	
JSA/Income Support	£	
Working Tax Credit	£	
Disabled Tax Credit	£	
Child Tax Credit	£	
Retirement Pension	£	
Works Pension	£	
Guaranteed Pension Credit	£	
Savings Credit	£	
Child Benefit	£	
Incapacity Benefit/ESA	£	
Maintenance	£	
Non Dependant Contribution	£	
DLA	£	
Any Other Income	£	
Total Income	£	
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Expenditure	Amount	Weekly/Monthly
Rent/Mortgage	£	
Council Tax	£	
Water Rates	£	
House Insurance	£	
Life Insurance	£	
Gas/Electricity/Fuel	£	
Housekeeping/Fuel	£	
Telephone/Mobile	£	
TV Rental	£	
TV Licence	£	
Travel Expenses	£	
Car Running Costs (Petrol, Oil etc.)	£	
Car Insurance	£	
Car Tax	£	
Car Repayments	£	
Catalogues	£	
Loans	£	
Credit/Store Cards	£	
Hire Purchase/Credit Repayments	£	
Fines	£	
Child Care	£	
Clothing	£	
Other Expenses (please specify)	£	
Total Expenditure	£	

I hereby certify that the above	Signed
information is an accurate record of my	
present financial position	
	Data
	Date

# FINANCIAL INFORMATION SHEET

# Council Tax Hardship Application

Name 2:		
Address 2:		

Income	Amount	Weekly/Monthly
Wages	£	
JSA/Income Support	£	
Working Tax Credit	£	
Disabled Tax Credit	£	
Child Tax Credit	£	
Retirement Pension	£	
Works Pension	£	
Guaranteed Pension Credit	£	
Savings Credit	£	
Child Benefit	£	
Incapacity Benefit/ESA	£	
Maintenance	£	
Non Dependant Contribution	£	
DLA	£	
Any Other Income	£	
Total Income	£	

Expenditure	Amount	Weekly/Monthly		
Rent/Mortgage	£			
Council Tax	£			
Water Rates	£			
House Insurance	£			
Life Insurance	£			
Gas/Electricity/Fuel	£			
Housekeeping/Fuel	£			
Telephone/Mobile	£			
TV Rental	£			
TV Licence	£			
Travel Expenses	£			
Car Running Costs (Petrol, Oil etc.)	£			
Car Insurance	£			
Car Tax	£			
Car Repayments	£			
Catalogues	£			
Loans	£			
Credit/Store Cards	£			
Hire Purchase/Credit Repayments	£			
Fines	£			
Child Care	£			
Clothing	£			
Other Expenses (please specify)	£			
Total Expenditure	£			

I	hereby	certify	that	the	above	Signed
information is an accurate record of				recor	d of	
my present financial position				on		
						Data
						Date