



**SOUTH
KESTEVEN
DISTRICT
COUNCIL**

Officer Delegated Decision

27 May 2025

Richard Wyles, Deputy Chief Executive
and Section 151 Officer

NEC Revenues: Empty Property Review – Business Rates and Council Tax

To request authorisation to engage with NEC Revenues to undertake an empty property review for Business Rates and Council Tax, in the absence of the Visiting Officer within the Revenues Team

Contact

Claire Moses, Head of Service (Revenues, Benefits and Customer Service)

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Decision made by:	Richard Wyles, Deputy Chief Executive and Section 151 Officer
Decision:	To engage with NEC Revenues for this service during June to September 2025
Public or Exempt:	Public
Reasons for exemption:	N/A
Conflicts of interest:	No
Policy compliant:	Yes
Details of delegation:	The Council's Contract Procedure Rules allow for contracts with a total value of up to £200,000 to be approved by the Director.

1. Implications

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

Finance

- 1.1 There are no financial implications for the Council. The costs of the service will be realised as a result of the additional revenue generated.

Completed by: Richard Wyles, Deputy Chief Executive and s151 Officer

Procurement

- 1.2 Consultation with Procurement has taken place and advice has resulted in this ODD.

Completed by: Helen Baldwin, Procurement Lead

Legal and Governance

- 1.3 The Transactional Processing Services document has been approved and will be reviewed during the term of contract activities (June 2025 to September 2025).

Completed by: Graham Watts, Assistant Director (Governance and Public Protection) and Monitoring Officer

2 The Purpose of the Report

- 2.1 In April 2024, the two Visiting Officers the Revenues Team handed in their notice, with one month notice period.
- 2.2 The service immediately proceeded with recruitment activities, which have been undertaken on three separate occasions, resulting in no offer of formal recruitment into the roles.
- 2.3 In January 2025, discussions were undertaken with the Revenues and Benefits software provider, NEC in regard to support they may have been able to offer in relation to Visiting Officer activity for both Business Rates and Council Tax.
- 2.4 The service provided is:
- Empty Property Service

- Experian Empty Property Verification Service
- Property Inspection Service

Empty Property Service

2.5 NEC are able to provide an Empty Property Service which is deliverable in the following phases:

Preparation Phase: System access, setting up telephone contact, letters and online portal, agreement of all canvass information to be issued, project introduction and implementation

First Phase – Review: Connectivity to SKDC Revenues software system, document management system, telephone number and Experian

Data Matching: Matched occupied properties updated and removed from the process, issue of weekly validation reports

Canvass: NEC generate canvass documentation for printing and dispatch to non-matched (empty) properties, print and pack of documentation, telephone line operated throughout the entire empty properties review, dedicated online portal available 24/7 for customer responses

Returned canvass documentation: Completed canvass to be returned by customer – scanning and indexing documentation into NEC document management system and undertaken action as needed

Follow up for non-returned cases: Generate and issue a reminder

Visits for non-response: Undertake a visit to the property for those with no response to ascertain whether the property is empty or not. Where identification of potential occupation, the visiting officer will proceed to make contact with the occupier. Where this fails, the empty premium (Council) will be applied accordingly to the account or empty relief removed (Business Rates)

Fee structure

2.6 For the purposes of calculating the Charges due, if NEC identify a property as occupied (regardless of whether or not SKDC decides not to pursue such occupation for whatever reason) and SKDC does not challenge occupancy within a period of one month for whatever reason including but not limited to vulnerability then such cases shall be deemed to be occupied and NEC shall therefore be entitled to be paid the charges in respect of such cases.

2.7 Charges shall be due and payable monthly in arrears, at the end of the month in which the relevant property has been identified as occupied, as set out above and in the applicable Schedule.

Business Rates – indicative fees (£7,897)

- 2.8 The charge is £149 (ex VAT) per property identified as occupied.
- 2.9 The indicative number of properties identified as occupied are 53.
- 2.10 This is a total fee of £7,897 (53 @ £149).

Business Rates – indicative revenue generation (£119,104)

- 2.11 The indicative total revenue generated is difficult to calculate as this is dependent on multiple factors such as property type, rateable value and whether any reliefs or exemptions would be awarded after occupation is determined. However, where there are reliefs (dependant on type) this could be reimbursed as part of the Section 31 grants upon completion of the NDR3 for 2025/26.
- 2.12 NEC have indicated a potential revenue generation of £119,104
- 2.13 Based on 2024/25 outturn collection rate of 98.68%, if this were to be the outturn collection for 2025/26, the actual Revenue collected would be £117,532
- 2.14 **South Kesteven's share is 50%, which is £58,766**

Council Tax – indicative fees (£26,224)

- 2.15 The charge is £149 (ex VAT) per property identified as occupied.
- 2.16 The indicative number of properties identified as occupied are 176.
- 2.17 This is a total fee of £26,224 (176 @ £149).

Council Tax – indicative revenue generation (£119,104)

- 2.18 The indicative total revenue generated is difficult to calculate as this is dependent on multiple factors such as Council tax band and whether any discounts or exemptions would be awarded after occupation is determined.
- 2.19 Additionally for those properties where there is no empty discount applicable, there will be no additional extra revenue. The extra revenue figure is usually filled in in regards the new homes bonus offerings, however with this still waiting to be confirmed by Government of what transitional funding will be applied to each property

3 Available Options Considered

- 3.1 Option 1: Do nothing – this would result in the cessation of visits to empty properties. This would have an impact on the amount of Business Rates / Council Tax charged and would have a negative impact on income to the authority, as well as the Council Taxbase.

- 3.2 Option 2: Re-advertise the vacant position, considering market supplement to attract potential candidates to the role. There is the ongoing risk that this role will not be recruited to, which will result in the same impact as Option 1.
- 3.3 Option 3: To engage the support of NEC in accordance with the information within this report.

4 Preferred Option

Option 3 is the preferred option for immediate implementation with an effective date of 1 June 2025.

5 Reasons for the Decision (s)

- 5.1 These are set out in the report.

6 Consultation

- 6.1 A review of NEC performance has been undertaken and there are no concerns.

7 Appendices

- 7.1 None

Signed by: Richard Wyles

Dated:
13.10.25
