

# **Proposed changes to the additional Council Tax charge for long-term empty properties**

## **CONSULTATION REPORT**

**A summary of the results of the consultation on proposed changes to  
Council Tax for long-term empty properties in South Oxfordshire**

**JANUARY 2025**



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## EXECUTIVE SUMMARY

We received 97 responses to this consultation, with 90 per cent of them being from members of the public.

94 per cent of respondents did not own an empty property in South Oxfordshire, whilst six per cent did. Of those who owned an empty property, 75 per cent said it had been empty for less than a year.

The majority of respondents strongly agreed with the proposal to reduce the amount of time before an empty property can incur a Council Tax premium from 24 months to 12 months (57 per cent). An additional 18 per cent also agreed with it.

With respect to the effects of the proposal on housing supply, housing prices and rents:

- ❖ Just over two-thirds of respondents said they think the proposal is going to lead to an overall increase in the supply of available housing and private accommodations (69 per cent).
- ❖ 70 per cent said they don't expect the proposal to have any effects on housing prices.
- ❖ 59 per cent said there would likely be no effect on rents either.

Respondents who did not agree with the proposal were asked for their opinion on an appropriate amount of time before empty properties can incur a Council Tax premium. No clear majority emerged among respondents. However, just under half of them (48 per cent) selected 'more than 24 months', thus expressing a preference for a longer amount of time than what is allowed currently and longer than the proposed time. An additional 39 per cent said '24 months', thus indicating a preference to retain the current policy.

## ENGAGEMENT METHODOLOGY

The consultation on 'Proposed changes to the additional Council Tax charge for long-term empty properties' was launched on 15 October and closed at 11.59pm on 26 November 2024. It was open for six weeks.

The consultation was advertised to stakeholders and the public by:

- Emailing a notification of the consultation to 170 residents on the council's contacts database who own an empty property.
- Emailing the notification of the consultation to the district's Town and Parish councillors.
- Posting on social media platforms (Facebook, Instagram and X) on 16 October. Posts on Facebooks received 1,154 views, whilst those on Instagram and X received 131 and 362 views respectively.
- [Publishing a press release on Friday 16 October.](#)

[The Henley Herald wrote an article on this consultation](#), which included a link to the online comment form, on 23 October.

### Reporting methodology

This report provides a summary of all quantitative and qualitative results of this consultation.

When stating percentages in the analysis, we are referring to the percentage of respondents that answered the specific question, rather than the total number of responses to the overall survey. Response percentages may not add up to 100 percent due to rounding up over .5 and rounding down under .5. Words that appear in italics are quotes taken from comments received.

A full list of all comments made in relation to each question is also available in this report. Any personal information supplied to us within the comments that could identify anyone has been redacted and will not be shared or published. Further information on data protection is available in our [general consultation's privacy statement](#).

Some punctual errors in the original comments raised were corrected in the main body of this report.

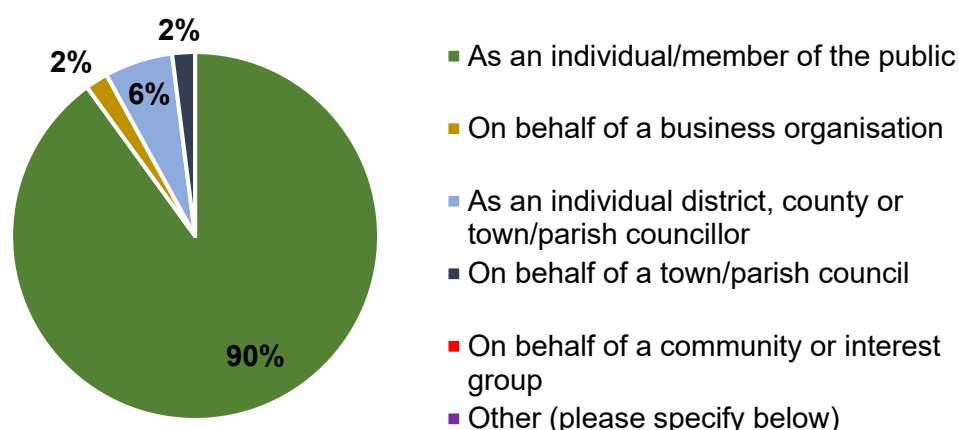
## KEY FINDINGS – QUANTITATIVE AND QUALITATIVE DATA

This section provides an overview of the findings of this consultation, summarising both quantitative and qualitative results. The questions and their relative results are here presented in the same order as they appear on the comment form.

### About you

#### Q1. Are you responding as:

Figure 1



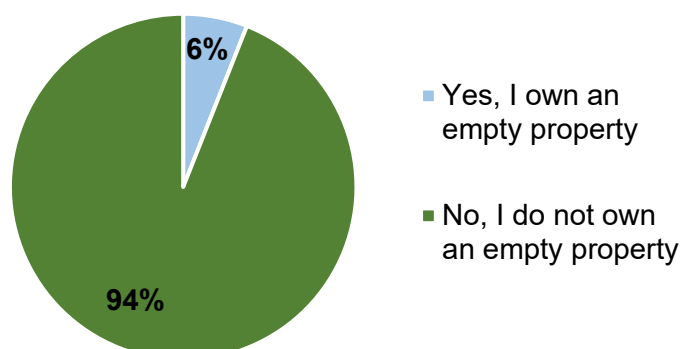
All 97 respondents answered this question. Of them, the vast majority were individuals/members of the public (90 per cent). Six percent of respondents were individual district, county or town/parish councillors, and two percent said they were responding on behalf of a town or parish council.

#### If you selected 'other' please specify below.

There were zero responses to this part of the question.

#### Q2. Do you own an empty property in South Oxfordshire?

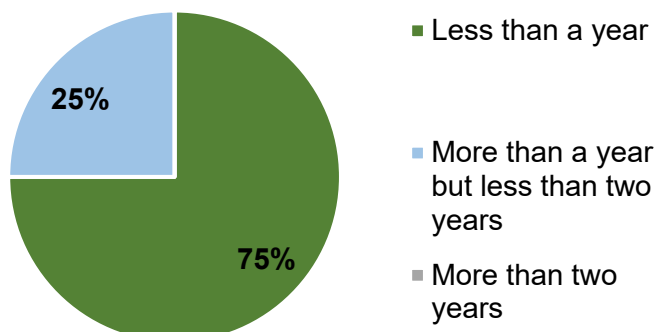
Figure 2



All 97 respondents answered this question. The vast majority of them did not own an empty property in South Oxfordshire (94 per cent), whilst a small proportion did (six per cent).

### Q3. How long has your property been empty for?

Figure 3



Eight respondents answered this question. Of them, six said their property had been empty for less than a year (75 per cent), and another two said it had been empty for more than a year but less than two years (25 per cent).

### Q4. Is your property subject to the long-term empty properties council tax premium charge?

There were zero responses to this question.

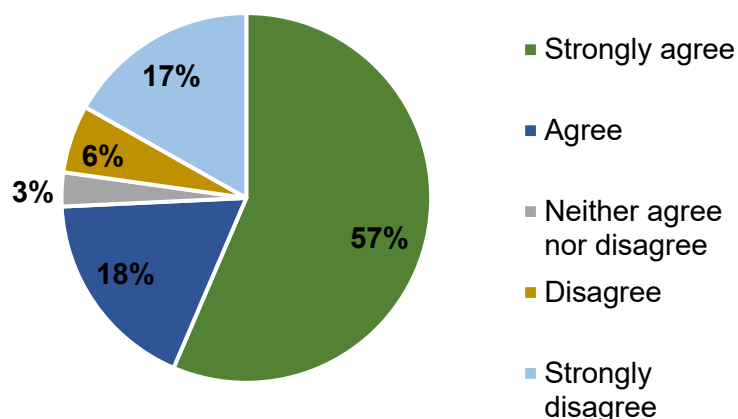
**If you said you are exempt, please specify below the type of exemption that applies.**

There were zero responses to this question.

### Q5. How far do you agree or disagree with the above proposal?

*Under current council policy, owners of empty properties can be charged a Council Tax premium if properties have been left unoccupied and substantially unfurnished for at least two years. South Oxfordshire District Council is now proposing to reduce this timeframe to one year.*

Figure 4



All 97 respondents answered this question. Of them, the majority strongly agreed with the proposal to reduce the timeframe to one year (57 per cent), and an additional 18 per cent agreed with it.

Conversely, 17 per cent of respondents strongly disagreed with the above proposal, and an additional per cent disagreed with it.

Three per cent of respondents neither agreed nor disagreed with the proposal.

**If you have any comments on this proposal, please provide them below.**

We received 39 comments on the above proposal. Of them, just over a third pointed out that the council should make exceptions to the proposal depending on specific circumstances, particularly so if the owner has died, highlighting that the probate and refurbishment of empty properties can take much longer than the proposed one year (36 per cent, 14 comments).

28 per cent of comments voiced lack of support for the proposal (11 comments), whilst 21 per cent voiced support for it (eight comments).

13 per cent of comments indicated that a further reduction of the amount of time before properties can incur an additional Council Tax charge would be appropriate (five comments), with most in this category proposing a six-months period instead of the proposed 12 months.

Below is a full list of all redacted comments.

**Table 1**

ID	Response
ANON-F8N9-UZ88-4	<p>These time-limits are at best arbitrary and at worst extraordinarily unfair at a time when the Council and its agents appear to be incapable of meeting their obligations.</p> <p>I own a small flat that was, till recently, occupied by my step-son, his wife and their baby-daughter. They moved-out in May 2024 and I set-about refurbishing it. By far the biggest obstacles to my 'turning it round' promptly were</p> <ul style="list-style-type: none"> <li>• the inaccuracy of the 'advice' I was given by SODC;</li> <li>• the delay in getting Capita to conduct its inspection. (Requested in early June; carried-out in early October.)</li> </ul> <p>I'm still not confident that work will be completed within 12 months. If the Council actually had a financial incentive to slow the process down, I shudder to think how long a 're-furb' would take.</p> <p>Bring Council Tax back in-house - and then commit to actually meeting your "target" timescales - and THEN you might be justified in lowering the time limit on empty properties.</p>
ANON-F8N9-UZ8J-P	<p>I'm against penalising property owners who face genuine challenges, such as financial constraints, renovations, or legal delays, which can prevent them from renting out their properties. However, applying an additional charge is reasonable if a property is left empty simply due</p>



	to a lack of immediate need for rental income. In such cases, there is an opportunity to encourage better use of housing resources to benefit the community.
ANON-F8N9-UZ86-2	For all sorts of reasons property can be left unoccupied. Death and probate are hugely time consuming for executors who may also be old. If owned jointly or estates are due to be given as legacies ,the beneficiaries are often rarely in accord about values and price to accept.
ANON-F8N9-UZ85-1	In the current housing market properties are taking a long time to sell and sales are often falling through so the two year exemption should be kept.
ANON-F8N9-UZ8F-J	In principle this is a good idea, but there must be some flexibility and right to appeal because there may be reasonable reasons why a property has been unoccupied. It may then end up being onerous to administer because of all the exemptions!
ANON-F8N9-UZ8T-Z	I have been in this position of having a property to modernise and had not realised I had 2 years but got it done within 6 or 7 months to be habitable asap
ANON-F8N9-UZ8Z-6	We all need to offer more housing opportunities at affordable cost
ANON-F8N9-UZ8R-X	Agree on the whole however no account has been taken of properties listed or not listed that require extensive repair after fire or flood. Insurance claims and rebuild/repair can take well over 2 years to be settled paid out and repaired. With a shortage of quality craftsmen you can wait over 2 years for them.
ANON-F8N9-UZ8A-D	I would go further and reduce it to six months
ANON-F8N9-UZ8K-Q	It's a disgrace to see these lying empty for whatever reason I also think if the same property gets in the same situation again within 2 years it should be quadrupled unless the same exceptions come into play and are proved true
ANON-F8N9-UZ39-Z	The extra tax should be charged on mostly unoccupied but furnished properties, such as second homes, too.
ANON-F8N9-UZ3P-Q	The timeframe should be 18 months
ANON-F8N9-UZ3B-9	It can take more than a year to sell a property e.g after the death of the owner.
ANON-F8N9-UZ3Q-R	Six months would be adequate
ANON-F8N9-UZ33-T	Given the market for certain properties it is unfair to penalise people trying to sell properties - this is particularly the case where the owner has died. I would much prefer the property sold rather than be empty but people are being penalised for situations beyond their control.



	If a property is on the market differing rules should be applied to this off market.
ANON-F8N9-UZ3N-N	We are constantly being told by developers that there is a desperate need for new housing in this country. It is therefore vital that all habitable residential properties are occupied as soon as possible. Reducing the council tax premium timeframe to one year for unoccupied properties (with reasonable exemptions) will help to provide the necessary financial incentive for property owners to sell or rent out their vacant properties.
ANON-F8N9-UZ34-U	There should be no time limit for exemption on property where the person has died and the executors are actively seeking a sale if that property.
ANON-F8N9-UZ3S-T	People should be free to own property and to keep it empty for their own reasons, without overbearing local authorities taxing them. If Government at any level is not satisfied with the supply of housing, they should create the environment to support development, by offering incentives, not penalties. This myopic view that we can tax others to achieve a better life will end badly.
ANON-F8N9-UZ3F-D	It's none of your business what owners do with their empty property. Council tax should not be imposed at all on any empty property. You do not provide a service to said property while empty so why should anyone pay in the first place.
ANON-F8N9-UZ3Z-1	I thank that council tax should be equal on all properties without a premium as it is used to cover services proved to the residents/properties. Vacant properties would even use less council services so adding a premium seems unfair.
ANON-F8N9-UZ3R-S	The Council Tax is charged to cover the cost of local services, as there are no occupants then the demand on local services will be less and not more. The fantastically increased new builds in the area are going to make it more difficult to sell/rent within a shorter time scale. This seems to be simply a money making scheme extracting more funds from the population.
ANON-F8N9-UZ3A-8	Should be 6 months not one year
ANON-F8N9-UZ7B-D	My father's retirement flat has been on the market for rent or sale since February and has little to no interest. We are desperate to sell or rent and are paying high service charges every month reducing the amount available to pay for his care home.
ANON-F8N9-UZ7C-E	my property REDACTED - due to it being a listed building in a conservation area, delays caused by the Heritage Society's instances on using period restoration materials/techniques have meant that over a year later, rebuilding work has yet to begin - this is not a factor over which I have any control, so to double my Council Tax, when I only got a year's 50% relief and am now paying full

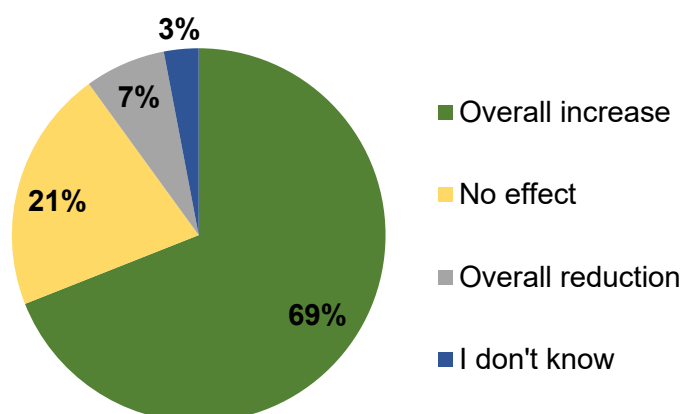
	whack, despite not using any of the services such as rubbish collection etc is grossly unfair !
ANON-F8N9-UZ78-3	The council have no right to tell homeowners what to do with their own property they have paid for. Disgusting nanny state proposal!!!!
ANON-F8N9-UZ7J-N	We strive to build communities in rural areas, especially where neighbours are few and far between. Empty houses are not only wasteful, but provide a security hazard for both land owner and neighbours. If landlords are intending on leaving a house vacant and unoccupied for a year then there should be some penalty incurred.
ANON-F8N9-UZ74-Y	The definition of unoccupied will be key. I live near a new house that is only occupied for a few days per year. In my opinion this should be classed as unoccupied. So where will the level be set?
ANON-F8N9-UZ7S-X	This is an extremely blunt and miss-aimed instrument - there could be many reasons why a property could be empty for more than one year, for example probate not coming through or a sale not proceeding - in other words factors beyond the control of the owner. I think you need to think more carefully about what you are trying to achieve - at the moment this looks like a way of raising more money for you.
ANON-F8N9-UZ7U-Z	I'm not against charging a premium for empty properties but there should be exemptions. In particular, it can take a long time for a property to be ready to be sold following the owner's death. Probate problems and contested wills are just two of the reasons. If the owner needs to go into residential care it can also be problematic for many reasons for example, there may not be a Power of Attorney in place and they may hope to return home even if this is unlikely. A blanket charge on all long-term empty properties is not the best solution and will have little impact in these situations. I suggest conducting more research to understand why properties are left unoccupied for several years and target the additional charge appropriately so the measure helps achieve its purpose of releasing housing for rent/purchase.
ANON-F8N9-UZ75-Z	Probate can take a long time and I think it is unfair people should be penalised when owning an empty property in this situation.
ANON-F8N9-UZ71-V	I would decrease that to 6 months
ANON-F8N9-UZ7T-Y	It is mean in the case of Park Homes which take some time to sell after someone dies. Relatives will have to pay pitch fees to park home owners. Some will not be able to pay this tax.
ANON-F8N9-UZ77-2	Should be an exemption for properties that are subject to probate
ANON-F8N9-UZFX-J	I have long deplored lack of action about empty houses. I am uncertain about the effect of using council tax as a means to ensure the housing comes back into use for housing, but it is worth trying before more draconian measures.

ANON-F8N9-UZFB-V	This is unfair on people who are selling a property and for various reason are not living in it when it is sold ie death of a family member or moved into rental accommodation as moved area for a job. Selling could easily take over a year into todays climate and especially if a sale fall through and the process is re started
ANON-F8N9-UZF6-G	I strongly agree that all empty properties should be taxed fully, given the shortage of housing - HOWEVER, I think it's imperative that those who have suffered a bereavement and are waiting for Probate to come through, should not be punished because the Probate Office are so far behind in processing probate applications.
ANON-F8N9-UZF8-J	Houses are for living in, and if they are not habitable, then 1 year should be adequate time to make it so.
ANON-F8N9-UZFQ-B	Better to get existing homes occupied than keep building new ones.
ANON-F8N9-UZFJ-4	Is this new proposal going to take into account whether the individudal has an emtpy property due to a parent/family member either being moved to a care home or died, or are dealing with probate. This is never a quick process. They shouldn't be penalised for a situation out of their control.

**Q6. In your opinion, if the amount of time before an empty property can incur a council tax premium was reduced from two years to one year, what would its effect be on:**

❖ **The supply of available housing and private accommodations**

**Figure 5**



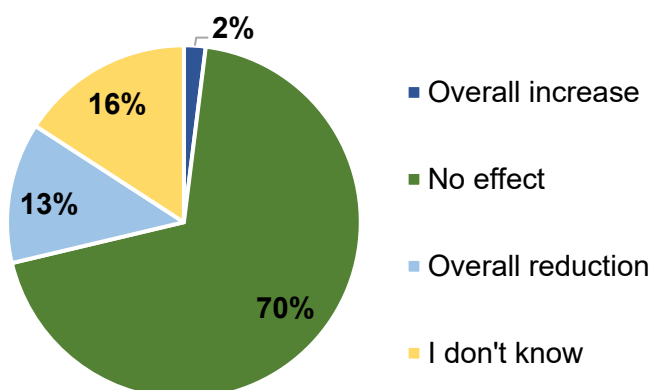
All 97 respondents answered this question. A majority of them said the effect of a reduction in the amount of time before an empty property can incur a Council Tax premium on housing supply would be an overall increase (69 per cent).

21 per cent said there would be no effect on the supply of available housing and private rented accommodations, whilst a minority said that it would cause an overall reduction ( per cent).

Three per cent of respondents said they did not know what the likely effect would be.

### ❖ House prices

Figure 6

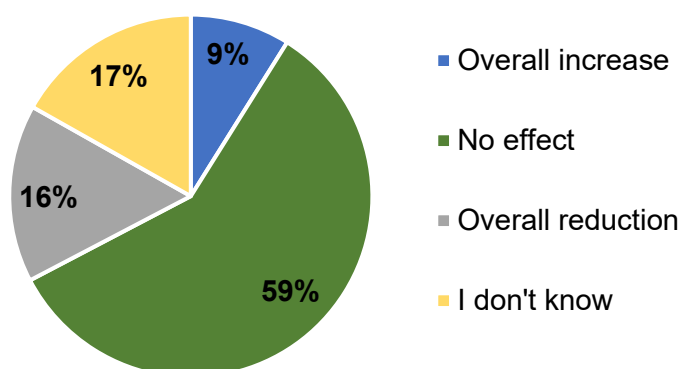


A large majority of respondents said that if the amount of time before an empty property can incur a Council Tax premium was reduced, there would be no effect on house prices (70 per cent).

16 per cent are unsure what the effect on prices would be, whilst 13 per cent said it would lead to an overall reduction. Finally, two per cent said the proposal would lead to an overall increase in house prices.

### ❖ Rents

Figure 7

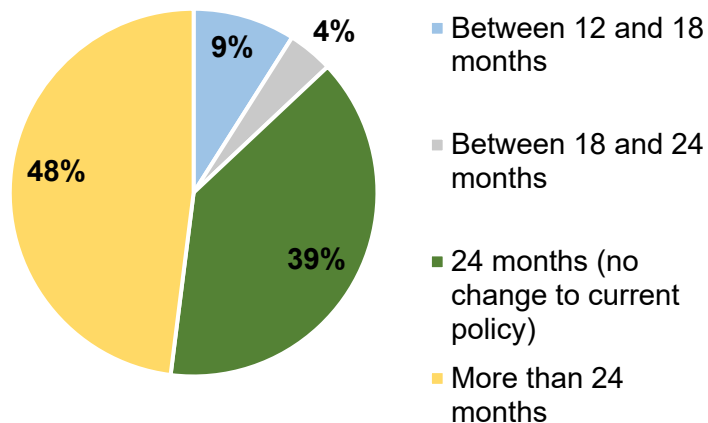


With respect to rents, the majority of respondents said there would be no effect on them if the proposal was implemented (59 per cent).

17 per cent said they did not know what the effect on rents would be, whilst 16 per cent said the proposal would cause an overall reduction. Nine per cent of respondents said they would expect the proposal to cause an overall increase in rents.

**Q7. In your opinion, what is an appropriate amount of time after which empty properties can be charged a council tax premium?**

**Figure 8**



This question was asked to those who did not agree with the proposal made in this consultation. No clear majority emerged in response to the above question. However, just under 50 per cent of respondents selected 'more than 24 months', thus signalling their preference for an even longer amount of time than what's allowed by the current policy (48 per cent). Another 39 per cent said that '24 months' would be appropriate, thus indicating a preference for retaining the current policy.

A minority of respondents selected 'between 12 and 18 months' (nine per cent), and 'between 18 and 24 months' (four per cent).

**If you selected 24 months, please let us know why you think the current timeframe should not be changed.**

16 comments were made in response to the above question. Of them, 50 per cent justified their choice by saying that it can take a long time to sell or rent a property (eight comments). Among the reasons provided for this, respondents mentioned the length of the probate in case of death of the owner, the time it takes to undertake all the legal obligations, and the instability of the housing market.

25 per cent said they are against any additional Council Tax charge on empty properties (four comments).

Finally, two comments mentioned that the current policy - which allows a period of 24 months before empty properties can incur a Council Tax premium - is appropriate (13 per cent).

Below is a full list of redacted comments.

**Table 2**

ID	Response
ANON-F8N9-UZ88-4	It should not change unless and until the council & Capita discharge their responsibilities in a timely manner.
ANON-F8N9-UZ86-2	See comments above. All legal issues are taking longer than they used to and estates winding up suffers from delays at Land Registry too
ANON-F8N9-UZ85-1	As stated before the housing market is very slow and unstable.
ANON-F8N9-UZ85-1	In the current housing market properties are taking a long time to sell and sales are often falling through so the two year exemption should be kept.
ANON-F8N9-UZ3B-9	Because of the length of time it can take to sell a property.
ANON-F8N9-UZ33-T	If a property is on the market at a fair price people should not be penalised for the lack of sale. Given the cost of living crisis this change brings unnecessary stress and financial hardship to those trying to sell an empty property.
ANON-F8N9-UZ3S-T	People should be free to own property and to keep it empty for their own reasons, without overbearing local authorities taxing them. If Government at any level is not satisfied with the supply of housing, they should create the environment to support development, by offering incentives, not penalties. This myopic view that we can simply tax our way to a better life will end badly.
ANON-F8N9-UZ3F-D	See answer to previous question.
ANON-F8N9-UZ3Z-1	As noted before I believe that council tax should be a cost to recover services provided. As empty properties realistically use less local resources adding a premium council tax seem inappropriate. The amount charged should be the same for all properties on the same banding allowing for a reduction for single occupancy as they use less resources than a family.
ANON-F8N9-UZ3R-S	I do not believe a Premium should ever be charged
ANON-F8N9-UZ7X-3	It is a reasonable time frame. Why should the council charge more, if the property is empty there is no costs incurred e.g. emptying bins.
ANON-F8N9-UZ7B-D	As above
ANON-F8N9-UZ7C-E	Exceptions need to be made for Listed Properties - as the constraints of repairs are not controllable by the owners
ANON-F8N9-UZ7S-X	See the above - you will end up penalising owners for things beyond their control and it would have zero impact on your "desired" outcomes. Please do not do it!

ANON-F8N9-UZ75-Z	I think it depends on reason that it is empty. Many are probate reasons which are out of control of average person so unfair to penalise.
ANON-F8N9-UZFB-V	I think that is a fair amount of time for the situation I have described
ANON-F8N9-UZFJ-4	12 months is not sufficient time. Even if you wished to sell the empty house, this is not a quick process. If you are dealing with a property that belonged to an individual who died, you can't do anything until probate is finalised - again not a quick process.

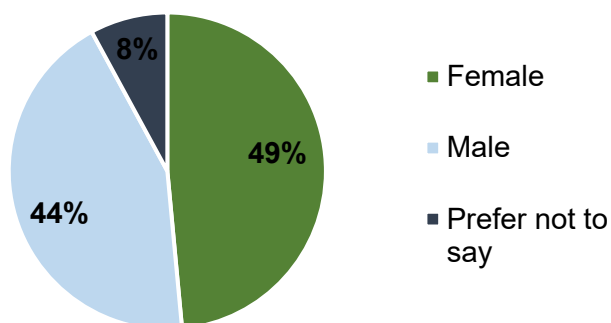


## DEMOGRAPHIC DATA<sup>1</sup>

Below is the demographic data collected in the engagement. Not all respondents answered, so percentages given represent responses to each question.

### Q8. What is your sex?

Figure 9



94 out of 97 respondents answered this question.

Overall, slightly more females than males took part in this consultation, more specifically, 49 per cent of respondents were females whilst 44 per cent were males. Eight per cent of respondents preferred not to answer this question.

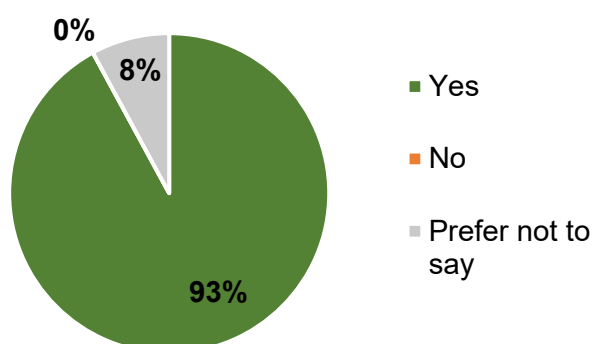
These results are close to real population data for South Oxfordshire, where females make up 51 per cent of total population, and males 49 per cent.

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<sup>1</sup> Data for the actual population is taken from the 2021 Census and is available [here](#).

### Q9. Is the gender you identify with the same as your sex registered at birth?

Figure 10



93 percent of respondents said that the gender they identify with is the same as their sex registered at birth. This is very close to the figure for the real population, which is 95 percent.

Eight percent of respondents preferred not to say.

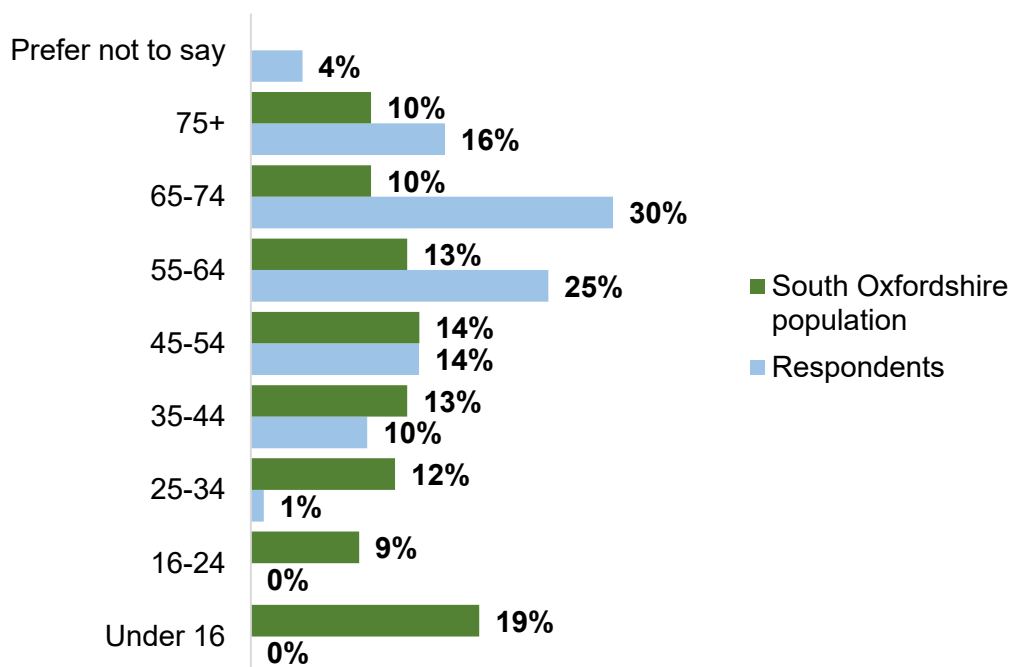
We received two additional comments from respondents, which are listed below:

Table 3

ID	Response
ANON-F8N9-UZ8S-Y	Irrelevant question
ANON-F8N9-UZ3R-S	I do not agree with this gender identification and find this question offensive!

## Q64. How old are you?

Figure 11

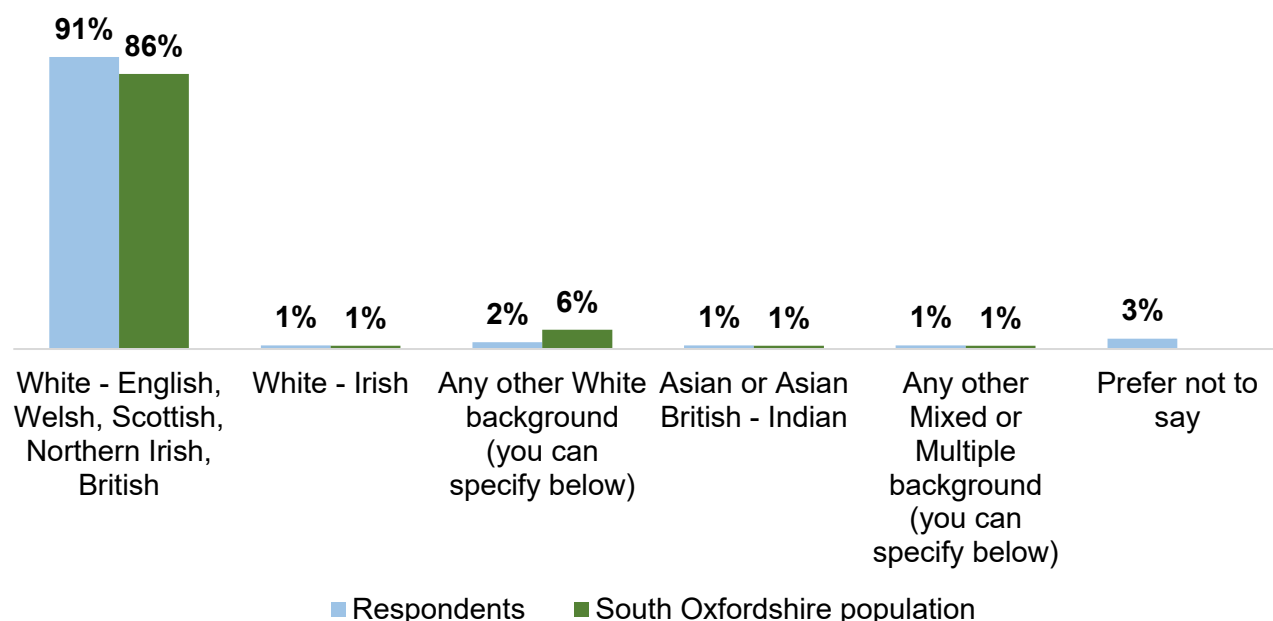


The largest age groups to respond to the consultation were 65-74 and 55-64-year-olds, which made up 30 and 25 per cent of total respondents respectively. Together, these two age groups made up over half of total respondents (55 per cent) and participated in much larger numbers compared to their shares of the district's population.

The above two age groups are followed by the over 75-year-olds (16 per cent), the 45-54-year-olds (14 per cent), and the 35-44-year-olds (ten per cent). Their proportion of total respondents is closer to their share of the real population, although for the over-75-year-olds there is a six per cent gap between the two figures. The smallest age group to respond to the consultation were the 25-34-year-olds (one per cent), which took part in small numbers compared to their share of the district's population.

Younger cohorts appear to be underrepresented in this consultation by comparison with real population data, particularly the under-16s. This could be due to the consultation being aimed at owners of empty properties and at understanding residents' views on a possible increase of Council Tax charges for such properties.

## Q65. What is your ethnic group?



The vast majority of respondents said their ethnic background was 'White – English, Welsh, Scottish, Northern Irish, British' (91 per cent). This was reflective of the actual district's population, where this group make up 86 per cent.

White Irish, Asian or Asian British, and Any other Mixed or Multiple backgrounds ethnic groups all made up one per cent of total respondents, and were well represented in this consultation when compared to actual population data.

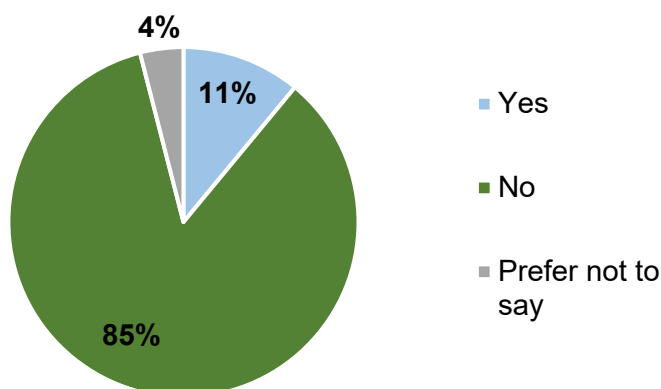
Respondents of Any other White background made up 2 per cent of total respondents, whilst their share of the district's population is six per cent.

3 per cent of respondents preferred not to answer this question.

**Table 4**

ID	Response
ANON-F8N9-UZ3A-8	European
ANON-F8N9-UZFJ-4	European

**Q66. Do you have any physical or mental health conditions or illness lasting or expecting to last 12 months or more?**

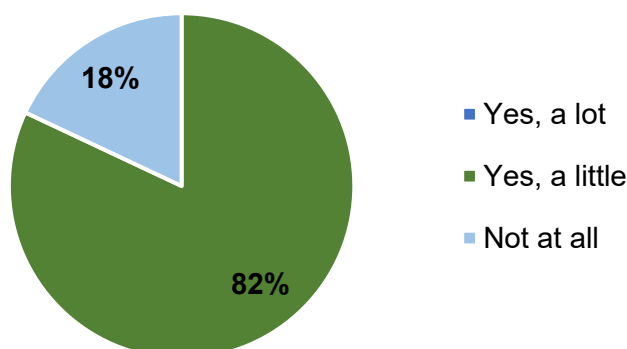


92 out of 97 respondents answered this question.

11 percent of respondents said they have a physical or mental health conditions or illness lasting 12 months or more, whilst 85 percent said they don't have such disability or illness. This represents the district's population where, according to the census 2021, 86 per cent don't have a disability or illness.

Four percent preferred not to answer this question.

**Q39. Do any of your conditions or illnesses reduce your ability to carry out day to day activities?**



Among those who said they have a disability or illness lasting more than 12 months, 82 per cent said this impacts on their daily activities 'a little', whilst 18 per cent said their disability does not have any impacts at all on their daily activities. No respondents said the impact on their daily activities was 'a lot'.

## HOW WE HAVE USED RESULTS OF THE CONSULTATION

Thank you for taking part in our consultation on 'Proposed changes to the additional Council Tax charge for long-term empty properties'. Your feedback has been reviewed and helped us shape our final proposal, which is included in the Cabinet Report wrote by the Head of Finance. Based on the results of this consultation, the council has recommended that, with effect from 1 April 2026, the following amendments are made to the council's long-term empty property premiums (LTEPP):

(a) to reduce the current empty property duration allowed, prior to a council tax LTEPP commencing, down from two years to one year. This change is provided for within the Levelling-up and Regeneration Act 2023.

(b) adopting all LTEPP exceptions laid out within the Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024, published on 1 November 2024 and listed below.

The above final proposal will be presented to Cabinet for adoption on 30 January 2025.

Table showing the exceptions which apply to the Council Tax premiums	
Classes of Dwellings	Definition
Class E	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation.
Class F	Annexes forming part of, or being treated as part of, the main dwelling.
Class G	Dwellings being actively marketed for sale (12 months limit)
Class H	Dwellings being actively marketed for let (12 months limit)
Class I	Unoccupied dwellings which fell within exempt Class F - deceased, and where probate has recently been granted (12 months from grant of probate/letters of administration)
Class M	Empty properties requiring or undergoing major repairs or structural alterations. (12 month limit)

## FURTHER INFORMATION

If you have any questions about this report or require it in an alternative format (for example large print, Braille, audio, Easy Read and alternative languages) please contact:

Consultation and Community Engagement Team  
South Oxfordshire/ Vale of White Horse District Council  
01235 422 425  
[jointheconversation@southandvale.gov.uk](mailto:jointheconversation@southandvale.gov.uk)

If you have any questions on this consultation or would like to know more about the changes to the additional Council Tax charge for long-term empty properties, please contact:

**Revenues and Benefits team**  
South Oxfordshire and Vale of White Horse District Councils  
03453 022313  
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