Appendix 1A

Class A - Options for Consideration

Scenario	Level of Discount	Discount Period (Max)	Numbers Affected (Forecast)	Additional Billings (Forecast)	Points for consideration
Option 1	0%	12 Months	133	£65,027	This would effectively remove class A exemption as properties would be billed the full charge immediately. There is the potential for properties to become falsely occupied on a 'single' basis in order to take advantage of the 25% SPD The additional charge may act as a deterrent to purchase properties where major works are required There will be additional demand placed on resources in relation to administration and inspections.
Option 2	25%	12 Months	133	£48,770	This level would match single persons discount and therefore remove incentive for false occupation The charge may still act as deterrent to purchase properties where major works are required.
Option 3	50%	12 Months	133	£32,514	This would generate additional revenue but have less impact on those undertaking works to render properties habitable.
Option 4	100%	12 Months	0	£0	This would replicate the current exemption