

## Council Tax Empty Property Discounts & Premiums Guidance

Below is a list of unoccupied property discounts and premiums that relate to the particular circumstances of the dwelling.

PROPERTY CRITERIA	DETAIL
<b>Unoccupied and furnished</b>	<p>Applies from date property meets criteria of being unoccupied and furnished.</p> <p style="text-align: center;"><b>Until 31<sup>st</sup> March 2025</b> Gives 10% discount</p> <p style="text-align: center;"><b>From 1<sup>st</sup> April 2025</b> Adds a premium charge of 100% on to the full rate of council tax.</p>
<b>Unoccupied and unfurnished</b>	<p>Applies from the date the property becomes vacant.</p> <p style="text-align: center;">Lasts for 1 month giving a 100% discount.</p>
<b>Unoccupied and unfurnished</b>	<p>This applies once the 1 month 100% discount period has expired. (1 months after property becomes vacant)</p> <p style="text-align: center;">Lasts for 5 months giving a 25% discount.</p>
<b>Unoccupied and unfurnished</b>	<p>Applies after the 100% discount and the 25% discount periods have expired (6 months after property becomes vacant)</p> <p style="text-align: center;">Lasts for 6 months. The full rate of council tax is charged.</p>
<b>Unoccupied, unfurnished and uninhabitable</b>	<p>Applies for twelve months from the date the dwelling met the unoccupied, unfurnished and uninhabitable criteria.</p> <p style="text-align: center;">Gives a 25% discount.</p>
<b>Unoccupied and unfurnished</b>	<p>Applies once a dwelling has been vacant for 12 months or longer.</p> <p>Adds a premium charge of 100% on to the full rate of council tax.</p>
<b>Unoccupied and unfurnished</b>	<p>Applies once a dwelling has been vacant for 5 years or longer.</p> <p>Adds a premium charge of 200% on to the full rate of council tax.</p>
<b>Unoccupied and unfurnished</b>	<p>Applies once a dwelling has been vacant for 10 years or longer.</p> <p>Adds a premium charge of 300% on to the full rate of council tax.</p>

<b>Annexes that form part of and are used with the main dwelling</b>	<p>Will be used in cases where it is not a main residence.</p> <p>Gives a 50% discount from the date the annexe was used in this manner.</p>
<b>Job Related Second Homes</b>	<p>Applies where a dwelling has been provided by an employer which the employee is required to reside in for the proper performance of their duties.</p> <p>Gives a 50% discount.</p>
<b>Second Home Caravans and Boats</b>	<p>Does not apply to park homes, unless it is a caravan with integrated furnishings.</p> <p>This will exclude the dwelling from premiums.</p>
<b>Seasonal Use Second Homes</b>	<p>Applies where year-round, permanent occupation is prohibited.</p> <p>This will exclude the dwelling from premiums.</p>
<b>Homes for Ukraine scheme</b>	<p>Applies where the residents are under the Homes for Ukraine scheme.</p> <p>Gives a 50% discount.</p>

## Council Tax Empty Property Premium Exceptions Guidance

Below is a list of time limited **exceptions** to the empty property premiums that the Government have introduced from 1st April 2025.

These exceptions only exclude dwellings from premiums being applied and do not affect the standard rate of Council Tax that may be chargeable on the property.

### PROPERTY CRITERIA

### DETAIL

<p><b>Unoccupied and being actively marketed for sale</b></p>	<p>The Council will have to be satisfied that the property is being marketed for sale at a reasonable price (freehold or where leasehold for term of seven years or more).</p> <p>It will continue to apply up to completed date of sale, unless the 12 months has expired.</p> <p>It cannot be applied again unless the property has been transferred to a new owner on sale (freehold or where leasehold for term of seven years or more).</p> <p>Gives a 12-month exception to the premiums.</p>
<p><b>Unoccupied and being actively marketed for let</b></p>	<p>The Council will have to be satisfied that the property is being marketed for let at a reasonable price.</p> <p>It will continue to apply up to tenancy starts, unless the 12 months has expired. It cannot be applied again unless the property has been tenanted for six months or longer.</p> <p>Gives a 12-month exception to the premiums.</p>
<p><b>Unoccupied and where probate / letters of administration have recently been granted.</b></p>	<p>Applies from the date probate or letters of administration are granted.</p> <p>Gives a 12-month exception to the premiums</p>