

Council Tax Empty Property Discount Classes

Discount Class	Discount Level up to and including 31 March 2018	Discount Level with effect from 01 April 2018
<p>Class C</p> <p>Empty and unfurnished for up to 6 months *</p>	25% discount	<p>25% for up to 6 months</p> <p>Once the 25% has been awarded for 6 months no further discount will be awarded unless the property is re-occupied for a period of not less than 6 weeks</p>
<p>Class C</p> <p>Empty and unfurnished for more than 6 months, but less than 2 years *</p>	Zero discount – 100% council tax payable	Zero discount – 100% council tax payable
<p>Class C</p> <p>Long Term Empty Properties</p> <p>Empty and unfurnished for more than 2 years*</p>	Zero discount – 100% council tax payable	150% council tax payable
<p>Class D</p> <p>Empty and unfurnished and undergoing major works/structural repairs to render them habitable – for up to 12 months *</p>	25% discount	<p>25% discount for up to 12 months</p> <p>Once the 25% has been awarded for 12 months no further discount will be awarded unless the property is re-occupied for a period of not less than 6 weeks</p>
<p>Second Homes - properties which are furnished but not occupied as anyone's main home</p>	Zero discount – 100% council tax payable	Zero discount – 100% council tax payable

* In respect of class C and D If a property is re-occupied or substantially furnished for a period of less than 6 weeks this will be disregarded for the purposes of determining the date it became empty and unfurnished