

### Council Tax Empty Property Classes

### Appendix 2

Discount Class	Discount/Premium Level up to and including 31 March 2019	Discount/Premium Level with effect from 01 April 2019	Discount/Premium Level with effect from 01 April 2020	Discount/Premium Level with effect from 01 April 2021  There may further policy or legislative change prior to 01/04/2021
Class C Empty and unfurnished for up to 6 months *	25% discount	25% for up to 6 months	25% for up to 6 months	25% for up to 6 months
Class C Empty and unfurnished for more than 6 months, but less than 2 years *	Zero discount 100% council tax payable	Zero discount 100% council tax payable	Zero discount 100% council tax payable	Zero discount 100% council tax payable
Premium Long Term Empty Properties  Empty and unfurnished for more than 2 years *  (Except properties left empty by a serving member of the armed forces who is absent from the property as a result of such service and empty annexes)	50% Premium 1.5 x council tax payable (150%)	100% Premium 2 x council tax payable (200%)	100% Premium 2 x council tax payable (200%) where properties have been empty and unfurnished for more than 2 years, but less than 5 years  200% premium 3 x council tax payable (300%) where properties have been empty and unfurnished for more than 5 years	100% Premium 2 x council tax payable (200%) where properties have been empty and unfurnished for more than 2 years, but less than 5 years  200% premium 3 x council tax payable (300%) where properties have been empty and unfurnished for more than 5 years, but less than 10 years  300% premium 4 x council tax payable (400%) where properties have been empty and unfurnished for more than 10 years

<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 for up to 12 months	25% discount for up to 12 months	25% discount for up to 12 months	25% discount for up to 12 months
<p>Class B (Second Homes)</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	Zero discount – 100% council tax payable	Zero discount – 100% council tax payable

\* 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. No further discount will be awarded unless the property is re-occupied for a period more than 6 weeks