

Council Tax Empty Property Discounts and Premiums

Appendix 3

Empty Property 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	Discount/Premium Level with effect from 01 April 2025
					These may be subject to further policy or legislative change prior to 01/04/2025
Class C Empty and unfurnished for up to 6 months	25% discount	25% discount for up to 6 months	25% discount for up to 6 months	25% discount for up to 6 months	25% discount for up to 6 months
Class C Empty and unfurnished for more than 6 months but less than 2 years until 31/03/2025 then up to 1 year from 01/04/2025	Zero discount 100% council tax payable where properties have been empty and unfurnished for more than 6 months but less than 2 years	Zero discount 100% council tax payable where properties have been empty and unfurnished for more than 6 months but less than 2 years	Zero discount 100% council tax payable where properties have been empty and unfurnished for more than 6 months but less than 2 years	Zero discount 100% council tax payable where properties have been empty and unfurnished for more than 6 months but less than 2 years	Zero discount 100% council tax payable where properties have been empty and unfurnished for more than 6 months but less than 1 year
Class C Premium on Long Term Empty Properties empty more than 2 years until 31/03/2025 then empty for 1 year from 01/04/2025	50% Premium 150% council tax payable where properties have been empty and unfurnished for more than 2 years	100% Premium 200% council tax payable where properties have been empty and unfurnished for more than 2 years	100% Premium 200% council tax payable where properties have been empty and unfurnished for more than 2 years, but less than 5 years	100% Premium 200% council tax payable where properties have been empty and unfurnished for more than 2 years, but less than 5 years	100% Premium 200% council tax payable where properties have been empty and unfurnished for more than 1 years, but less than 5 years

<p>Class C</p> <p>Premium on Long Term Empty Properties – empty more than 5 years</p>			<p>200% premium</p> <p>300% council tax payable where properties have been empty and unfurnished for more than 5 years</p>	<p>200% premium</p> <p>300% council tax payable where properties have been empty and unfurnished for more than 5 years but less than 10 years</p>	<p>200% premium</p> <p>300% council tax payable where properties have been empty and unfurnished for more than 5 years but less than 10 years</p>
<p>Class C</p> <p>Premium on Long Term Empty Properties – empty more than 10 years</p>				<p>300% premium</p> <p>400% council tax payable where properties have been empty and unfurnished for more than 10 years</p>	<p>300% premium</p> <p>400% council tax payable where properties have been empty and unfurnished for more than 10 years</p> <p>Exemptions may apply</p>
<p>Second Homes - properties which are furnished but not occupied as anyone’s main home</p>	<p>Zero discount – 100% council tax payable</p>	<p>Zero discount – 100% council tax payable</p>	<p>Zero discount – 100% council tax payable</p>	<p>Zero discount – 100% council tax payable</p>	<p>100% Premium</p> <p>200% council tax payable</p> <p>Exemptions may apply</p>
<p>Class D</p> <p>Empty and unfurnished and undergoing major works/structural repairs for up to 12 months *</p>	<p>25% discount for up to 12 months</p>	<p>25% discount for up to 12 months</p>	<p>25% discount for up to 12 months</p>	<p>25% discount for up to 12 months</p>	<p>25% discount for up to 12 months</p>

In respect of all classes 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. No further discount will be awarded unless the property is re-occupied for a period more than 6 weeks