

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

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

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