

Council Tax charges on empty properties and second Homes

Council tax on unoccupied and unfurnished properties

Period of time property has been empty and unfurnished	Council Tax level up to April 2025	Council Tax level from April 2025
up to 6 months	25% discount - 75% council tax payable	25% discount - 75% council tax payable
More than 6 months and less than 1 year	Zero discount - 100% council tax payable	Zero discount - 100% council tax payable
More than 1 year but less than 2 years	Zero discount - 100% council tax payable	100% Premium - 200% council tax payable (See exception classes below)
More than 2 years but less than 5 years	100% Premium - 200% council tax payable	100% Premium - 200% council tax payable (See exception classes below)
More than 5 years but less than 10 years	200% premium - 300% council tax payable	200% premium - 300% council tax payable (See exception classes below)
More than 10 years	300% premium - 400% council tax payable	300% premium - 400% council tax payable (See exception classes below)

Council Tax on second homes (furnished properties which are no one’s sole or main home)

Council Tax level up to April 2025	Council Tax level from April 2025
100% council tax payable	100% Premium - 200% council tax payable (See exception classes below)

Exceptions to the empty property and second home premium from April 2025

The [Council Tax \(Prescribed Classes of Dwellings and Consequential Amendments\) \(England\) Regulations 2024](#) makes provision for the following exceptions to both the long term empty property premium and the second home premium from April 2025.

Exception Class	Exception may apply to	Exception definition
Class E	Long-term empty and second homes premium	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation
Class F	Long-term empty and second homes premium	Annexes forming part of, or being treated as part of, the main dwelling
Class G	Long-term empty and second homes premium	Dwellings being actively marketed for sale (12 months limit)
Class H	Long-term empty and second homes premium	Dwellings being actively marketed for let (12 months limit)
Class I	Long-term empty and second homes premium	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)
Class J	Second homes premium only	Job-related dwellings where a person must live for the purpose of performing their work
Class K	Second homes premium only	Occupied caravan pitches and boat moorings.
Class L	Second homes premium only	Seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or planning condition preventing occupancy for more than 28 days continuously
Class M	Long-term empty premium only	Empty dwellings requiring or undergoing major repairs or structural alterations (12months limit)

In all cases eligibility for the above exceptions will be assessed in accordance with the guidance issued by Government and supporting evidence provided by the council tax payer. An exception will not be granted where sufficient information is not provided to demonstrate that the eligibility criteria has been met.

<https://www.gov.uk/government/publications/long-term-empty-homes-and-second-homes-council-tax-premiums-and-exceptions/guidance-on-the-implementation-of-the-council-tax-premiums-on-long-term-empty-homes-and-second-homes>