

Local Government Finance Act 1992

Empty Property Premium and second homes

Notice is hereby given that on 4 January 2024 the Council, determined by the Levelling Up and Regeneration Act 2023 (sections 79 and 80), under Section 11B of the Local Government Finance Act 1992 (as amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018), the increased percentage of Council Tax payable on unoccupied and unfurnished properties from 2024 ('the Long Term Empty Premium').

From 1 April 2024, the Long Term Empty Premium for properties that have been left empty and substantially unfurnished will be:

- a) for properties that have been left empty and substantially unfurnished for periods of one year but less than five years, a Long Term Empty Premium to be charged at 100%, and
- b) for properties that have been left empty and substantially unfurnished for periods of five years but less than 10 years, a Long Term Empty Premium to be charged at 200%, and
- c) for properties that have been left empty and substantially unfurnished for periods of ten years or more a Long Term Empty Premium to be charged at 300%.

Properties subject to the premium will be charged the premium on top of their Council Tax charge for the forthcoming year commencing 1 April 2024 or the applicable date thereafter.

From 1 April 2025, properties that are occupied periodically (often referred to as 'second homes') will be subject to a 100% premium if the following conditions are met:

- There is no resident of the property; and
- The property is substantially furnished

Properties subject to the premium will be charged the premium on top of their Council Tax charge for the year commencing 1 April 2025 or the applicable date thereafter.

From 1 April 2024, the Council will no longer offer any discount for building works being carried out for properties in need of or undergoing structural alteration and/or major repair.

Tricia Marshall
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