

APPENDIX B – PROPOSED CHANGES TO COUNCIL TAX SECOND HOMES AND EMPTY HOMES

Proposed changes relate to three categories of Empty Homes discount only, there will be no changes to any other existing categories as detailed in Appendix A

Current Position		Council Tax Reforms from 01.04.24				
Reduction Type	Timescale	From 1 April 2024 – Phase 1	Phase 2	Phase 3	Phase 4	Phase 5
PCLD50 – Unoccupied substantially unfurnished requiring Major/Structural repairs to render habitable	50% discount for up to 12 months or 6 months after works complete whichever is the shorter Following works completing full charge applicable Premium charges apply if property remains empty 2+ years	50% discount for up to 12 months or 6 months after works complete whichever is the shorter	Following works completing full council tax charged	Charge 200% of the normal council tax after the dwelling is empty for 1 – 5 years and if it is not being actively marketed for sale/let	Charge 300% of the normal council tax after the dwelling is empty for 5 - 10 years and if it is not being actively marketed for sale/let	Charge 400% of the normal council tax after the dwelling is empty for 10+ years and if it is not being actively marketed for sale/let
PCLC5017 - Unoccupied - Substantially unfurnished	50% discount for up to 3 months Following 3 months full charge	50% discount for up to 3 months	After 3 months of 50% discount full council tax charged			

	<p>applicable</p> <p>Premium charges applied if property remains empty 2+ years</p>					
<p>PCLB0 - Second home</p> <p>Substantially furnished, not someone sole/main residence</p>	<p>Full council tax charged</p>	<p>Charge 200% of the normal council tax</p>	n/a	n/a	n/a	n/a

Note: Local discounts referred to above, apply to the property, and not to an individual's account. Therefore, once the relevant period of time has been spent, the discount will not be applied again until the property has been occupied for 6 weeks or more.