

Appendix 4

Exemptions to the Application of Council Tax Premiums

The Local Government Finance Act 1992 (the 1992 Act) (as amended by section 79 of the Levelling Up and Regeneration Act 2023) (the 2023 Act) gives the Council as a billing authority the power to charge a discretionary Council Tax premium and also sets out the exemptions which would prohibit the ability to charge a premium.

Classes of dwelling	Application	Definition
Class E	Long term empty and second homes	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	Annexes forming part of, or being treated as part of, the main dwelling
Class G	Long term empty and second homes	Dwellings being actively marketed for sale (12 months limit)
Class H	Long term empty and second homes	Dwellings being actively marketed for let (12 months limit)
Class I	Long term empty and second homes	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 only	Job-related dwellings. A dwelling would be classed as a job-related dwelling, where it is a dwelling provided by a person's employer for the purposes of performing their work. The definition of a job-related dwelling for the purposes of this exception is set out in the Schedule to the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003. Examples include headteachers for boarding schools who are required to live in school accommodation.
Class K	Second homes only	Occupied caravan pitches and boat moorings
Class L	Second homes 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

Under the Council's current discount scheme, a property that is empty and unfurnished is not be charged Council Tax for one month. The proposal is to remove the discount i.e. the charge becomes payable from day one unless one of the listed exemptions applies.