

Forecast of additional revenue taking into account empty property charges and premiums											Appendix 2			
Classification of Council Tax Premium and Discounts			Numbers of Properties based on CTB (November 2024)	Council Tax Band								Impact on Council Tax		
				Council Tax Multiplier	0.66666667	0.77777778	0.88888889	1	1.22222222	1.44444444	1.66666667	2	Total Council Tax (average based on billing and precepting authorities) A	HDC element only B
Current position	Proposed position			A	B	C	D	E	F	G	H	£2,212.48	£177.97	
Empty unoccupied and unfurnished discount	Following a change in owner if empty a 100% discount will apply for first month	No discount, this discount to be abolished.	70	12	26	16	6	8	1	1	0			
				Total council tax	£1,475	£3,728	£2,622	£1,106	£1,803	£266	£307	£0	£11,307	
				HDC council tax only	£119	£300	£211	£89	£145	£21	£25	£0	£910	
Empty Property Premium	For properties currently empty for more than 1 month		531	84	124	102	75	70	34	38	4			
	Following a change in owner if empty a 100% discount will apply for first month	To charge full Council Tax following a change in owner			Total council tax	£10,325	£17,782	£16,717	£13,828	£15,774	£9,055	£11,677	£1,475	£96,633
					HDC council tax only	£831	£1,430	£1,345	£1,112	£1,269	£728	£939	£119	£7,773
	Charge a Premium of 50% from start of Year 2 (i.e. current Council Tax + 50%)	Premium of 100% from start of Year 1 (i.e. double Council Tax)		<i>(assume 25% of 531 properties are empty for over one year)</i>										
				Total council tax	£30,975	£53,345	£50,150	£41,484	£47,322	£27,164	£35,031	£4,425	£289,896	
				HDC council tax only	£2,492	£4,291	£4,034	£3,337	£3,807	£2,185	£2,818	£356		£23,320
	For properties that will exceed 5 years empty under new premium policy		76	21	14	15	10	5	5	5	5	1		
Currently a premium is only charged at 50% after 2 years -there are no increases in premium beyond that	Premium of 200% (i.e. Council Tax * 3) for 5-10 years and 300% (i.e. Council Tax * 4) for 10+ years.			Total council tax	£30,975	£24,091	£29,500	£22,125	£13,521	£15,979	£18,437	£4,425	£159,053	
				HDC council tax only	£623	£484	£593	£445	£272	£321	£371	£89	£3,198	
<i>NB. The following are the numbers of properties between 5 and 10 years and 10 years plus, but they are included in the 76 above.....</i>														
<i>Empty between five and ten years</i>			29	9	3	4	3	3	4	2	1			
<i>Empty over ten years</i>			16	2	4	5	3	2	0	0	0			
2nd Homes	No premium applied.	Premium of 100% (i.e. double council tax) unless exceptions apply. This is not chargeable until April 2026	187	25	34	40	31	25	15	12	5			
				Total council tax	£36,875	£58,508	£78,666	£68,587	£67,604	£47,937	£44,250	£22,125	£424,552	
				HDC council tax only	£2,966	£4,706	£6,328	£5,517	£5,438	£3,856	£3,559	£1,780	£34,150	
Estimate Additional Council Tax											2025/26	£556,889	£35,201	
											2026/27	£981,441	£69,351	

Properties currently in receipt of a discount for one month
For each property we will charge an extra 1 month
For each property we will charge an extra 1 month from 1 April 2025
If we assume 25% of those in line 4 have been empty for over one year - they will attract a 100% premium from 1 April 2025
For each property we will collect a premium of 100% after one year - rather than 50% after 2 years
For info these are currently included in line 9
Number of second homes
For each property we will recover a 100% premium but not effective until 1/4/26

Source of Information for Council Tax Calculation

Leicestershire County (Main+Care)		£1,601.58
Policy & Crime	Council, Apx 9, Para 4 - all band D	£286.23
Leics, Leics C & Rutland Fire		£81.65
Harborough District	Council, Main Report, Recommendation (see bullet before special expenses)	£177.97
Parish/Town	Total Precepts	2,531,873 <i>(included in total of 36,318,633 which is shown in Main report, first bullet under Council Tax)</i>
	Total Clax Band D Base	38921.9 Council, Apx 9, Para 1a
		65.05
Average Council Tax		£2,212.48