



## **COUNCIL TAX**

# **EMPTY PROPERTIES AND SECOND HOMES PREMIUM POLICY**

**LOCAL GOVERNMENT FINANCE ACT  
1992**

## Document Control

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*This is a live document effective from the issue date. It supersedes any previous version of this document, which are now withdrawn.*

*This policy will be reviewed, as a minimum, on an annual basis. However, consideration should be given to reviewing the policy should there be any changes in legislation or guidance. The policy/procedure owner will ensure the document is reviewed as stated.*

## 1. INTRODUCTION AND BACKGROUND

- 1.1 With effect from 1 April 2013 Councils were given discretionary powers to decide how much Council Tax to charge for empty properties and second homes in their local area.
- 1.2 Since this initial change, there have been extensions of these discretionary powers that increase the level of charges that can be applied and reduce the timescale for when an empty property becomes eligible for a premium charge to be applied.
- 1.3 These rationale behind these powers is to enable Councils to:
- Encourage owners to bring empty homes back into use.
  - Ensure fairness for all taxpayers.

## 2. CURRENT CHARGING LEVELS AND TIMESCALES

- 2.1 Tameside Council has determined that the maximum charging levels, and minimum timescales as detailed under the regulations will be applied to all qualifying empty properties and second homes in the borough.

### 2.2 Table One – Council Tax Premium Charges

Length of Time Empty	Amount of Council Tax payable
Less than 1 Year	100%
Between 1 Year and 5 Years	200%
Between 5 and 10 Years	300%
10 Years or more	400%

Property Type	Amount of Council Tax payable
Second Home	200%

## 3. COUNCIL TAX PREMIUM EXCEPTIONS

- 3.1 Some properties cannot be charged a premium under the regulations,
- Where a property is unoccupied as the previous resident has died; no Council Tax is payable for up to 6 months after grant of probate or letters of administration have been granted.
  - Where a property is unoccupied as the previous resident is in long-term residential care or hospital.
  - Where a property is unoccupied, and the previous resident is living elsewhere to provide personal care.
- 3.2 Councils also have the power to set their own exceptions to premiums as part of their determinations.

- 3.3 It is ultimately for Councils to decide, based on regulations and local circumstances, whether it is appropriate for a premium to apply. However, Councils are required to have due regard to government guidance in making any decision to charge a premium.
- 3.4 A dwelling that is exempt from Council Tax is not liable for a premium. Where a dwelling is no longer eligible for an exemption but remains no one's sole or main residence, it may become liable for a premium.
- 3.5 In the case of an empty home, it may become liable for a premium after it has been empty for a continuous period of 1 year. The starting point for calculating the timescale for premium purposes is when the dwelling first becomes empty not when an exemption ends.
- 3.6 A second home may become liable for the premium as soon as the exemption ends.
- 3.7 Where individuals own multiple homes, but any homes are let out or occupied by someone else as their main home, it will not be considered as a "second home" for the purposes of the premiums and as such will not be liable for the premium.
- 3.8 It is for Councils to determine whether a dwelling is a "second home" in accordance with the legislation and their local statutory determination to apply the premium.
- 3.9 The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 prescribe a further 9 classes of dwellings which are excluded from the Council Tax premiums and are detailed in the table below: *(These exclusions are mandatory)*

**Table Two: Council Tax Premium Exceptions**

<b>Class of Dwelling</b>	<b>Application</b>	<b>Definition</b>
Class E	Long-term empty and second home	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 home	Annexes forming part of, or being treated as part of, the main dwelling
Class G	Long-term empty and second home	Dwellings being actively marketed for sale (12 months limit)
Class H	Long-term empty and second home	Dwellings being actively marketed for let (12 months limit)
Class I	Long-term empty and second home	Unoccupied dwellings left empty by a deceased person 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 provided by the persons employer for the purposes of performing their work)
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
Class M	Long-term empty only	Empty properties requiring or undergoing major repairs or structural alteration (12 months limit) Where a dwelling requires or is undergoing major repairs or is undergoing structural alteration it may be excepted from the empty home premium for up to 12 months. Where major repairs are completed in less than 12 months, the exception will still apply to the dwelling for up to 6 months or until the end of the 12 months whichever is sooner.

3.10 Central Government have provided guidance in respect of the implementation of Council Tax premiums on long-term empty homes and second homes and the administration of exceptions, which can be found at [Guidance on the implementation of the council tax premiums on long-term empty homes and second homes - GOV.UK](#)

3.11 Tameside Council has determined not to implement any additional classes of exempt properties under their discretionary powers.

#### **4. HOW TO APPLY FOR A PREMIUM EXCEPTION**

4.1 Applications can be made on the Council's website here [Council Tax Exception - Tameside MBC Forms](#). Information relating to empty properties and second homes is available here [Council Tax Empty Properties - Frequently Asked Questions - Tameside MBC](#) and is also included in the annual Council Tax information leaflet to help residents and owners understand charges for empty property and second homes and the exceptions available.

4.2 Residents can apply for an exception by completing an online application and providing supporting evidence as detailed on the application form and on the Council's website.

#### **5. APPEALS**

5.1 If you do not agree with a decision the Council has made in applying a premium charge or refusing a premium exception then you should contact the Council in the first instance to request that the decision is reviewed and provide any further supporting evidence.

5.2 If the decision is upheld by the Council you may then appeal to the Valuation Tribunal.

5.3 Payment of Council Tax is due in accordance with the bill issued whilst an appeal is being considered, should an appeal be successful a refund of any overpaid monies will be made.