



**COUNCIL TAX CHARGES ON  
EMPTY PROPERTIES POLICY  
(Empty Property Premium)**

## 1. Introduction

- 1.1 The Local Government Finance Act 1992 and associated regulations sets out the mechanism for levying council tax on domestic properties.
- 1.2 The regulations give Councils some discretion in setting the level of council tax charged in respect of unoccupied properties and second homes.
- 1.3 The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 allows Councils to levy a higher amount of Council Tax for long-term empty dwellings that are unoccupied and substantially unfurnished. This is known as an empty property premium.

## 2. Purpose and principles of the policy

- 2.1 The purpose of this policy is to set out the charges to be levied in respect of empty unoccupied and substantially unfurnished properties in relation to the Council's discretionary powers.
- 2.2 This policy also sets out guidelines to be applied when deciding whether an exception to applying the empty property premium may be considered.

## 3. Charges to be levied

- 3.1 The Council has resolved to charge council tax for empty properties and second homes as follows:-

With effect from 01 April 2019

Properties empty/unoccupied and substantially unfurnished for up to 2 years	0% discount (full charge)
Furnished empty/unoccupied properties and second homes	0% discount (full charge)
Properties empty/unoccupied and substantially unfurnished for 2 years or more	200% charge (includes 100% empty property premium)

With effect from 01 April 2020

Properties empty/unoccupied and substantially unfurnished for up to 2 years	0% discount (full charge)
Furnished empty/unoccupied properties and second homes	0% discount (full charge)
Properties empty/unoccupied and substantially unfurnished for 2-5 years	200% charge (includes 100% empty property premium)

Properties empty/unoccupied and substantially unfurnished for 5 years or more	300% charge (includes 200% empty property premium)
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With effect from 01 April 2021

Properties empty/unoccupied and substantially unfurnished for up to 2 years	0% discount (full charge)
Furnished empty/unoccupied properties and second homes	0% discount (full charge)
Properties empty/unoccupied and substantially unfurnished for 2-5 years	200% charge (includes 100% empty property premium)
Properties empty/unoccupied and substantially unfurnished for 5-10 years	300% charge (includes 200% empty property premium)
Properties empty/unoccupied and substantially unfurnished for more than 10 years	400% charge (includes 300% empty property premium)

With effect from 01 April 2024

Properties empty/unoccupied and substantially unfurnished for up to 1 year	0% discount (full charge)
Furnished empty/unoccupied properties and second homes	0% discount (full charge)
Properties empty/unoccupied and substantially unfurnished for 1-5 years	200% charge (includes 100% empty property premium)
Properties empty/unoccupied and substantially unfurnished for 5-10 years	300% charge (includes 200% empty property premium)
Properties empty/unoccupied and substantially unfurnished for more than 10 years	400% charge (includes 300% empty property premium)

- 3.2 Any periods of occupation of six weeks or less will be disregarded when considering how long a property has been empty.

#### 4. Exceptions to the empty property premium

- 4.1 There are a range of statutory Council Tax exemptions available for unoccupied dwellings, further details and how to apply can be found on our website <http://www.solihull.gov.uk/council-tax-and-benefits/discounts> There are also statutory Council Tax discounts available for some cases where the property is left empty, they are:-

- A 50% discount is available to individuals who live in ‘**job-related dwellings**’ but who are liable for council tax on another property. The discount is available on their original property, which an individual has had to leave to live in the job-related dwelling
- **Ministers of religion** and members of **service personnel**, who have a second home in England but who live in a job-related dwelling in England, Scotland or Wales, can obtain a 50% discount on that second home

In these cases the empty property premium will not apply.

## 5. Waiving the premium

- 5.1 The Council will consider waiving the premium for applicants who meet the qualifying criteria as specified in this policy.
- 5.2 The Council will treat all applications on their individual merits and through these guidelines will consider granting full or partial exemptions from the empty property premium in the following circumstances:
- Where the owner can clearly demonstrate continuous, on going and realistic efforts to sell or let their property over the last year since it become empty
  - Where the owner is experiencing particular legal or technical issues which is preventing the sale or letting of the property
  - Where the property had been empty for a year or more and the new owner needs to carry out major repairs before they move in. In this scenario the decision to grant a full or partial waiver will take into account the major repairs required and what is considered a reasonable time to complete the repairs.
- 5.3 All applications for exceptions to be made to the empty property premium will be considered under the Council Tax Discretionary Reductions Policy developed under Section 13A (1)(c) of the Local Government Finance Act. Details of the policy are available on our website <https://www.solihull.gov.uk/council-tax-and-benefits/council-tax-discretionary-reduction-liability>

## 6. Hardship

- 6.1 Any person who believes they are suffering financial hardship due to exceptional circumstances may make an application for relief from the charges under the Council Tax Discretionary Reductions Policy developed under Section 13A (1)(c) of the Local Government Finance Act. Details of the policy are available on request

## 7. Appeal

- 7.1 If you do not agree with the amount of Council Tax you are liable to pay you can appeal. To do this you must:-

- Write to us to tell us what the issue is
- We will respond with the reasons for our decision however if you remain dissatisfied or you do not receive a reply from us within 4 months then you can appeal to the Valuation Tribunal
- Further details on how to appeal to the Valuation Tribunal can be found here <https://www.valuationtribunal.gov.uk/your-appeal-type/council-tax/council-tax-liability-2/> or by contacting the Valuation Tribunal Service on 0300 123 2035