

Response to Request for Information

Reference FOI 003589 **Date** 17 May 2019

Council Tax on Empty Homes and Second Homes

Request:

I need the council tax discount/premium on second homes, on homes empty for longer than 6 months and homes empty for longer than 2 years as a percentage of the standard council tax in your council from 2009 to 2018.

For each year from 2009 to 2018:

- 1) the council tax on second homes, as a percentage of the standard council tax rate
- 2) the council tax on homes empty for longer than 6 months, as a percentage of the standard council tax rate
- 3) the council tax on homes empty for longer than 2 years, as a percentage of the standard council tax rate.

All other councils have been able to provide me with data before 2013. Can you confirm that you do not hold that information?

In response to your above questions, please see our response attached on page 2.

For the years 2009 to 2012

| Properties which were Unoccupied and 'Substantially | Class C Exemption (0% of the standard charge) for up to 6 months; if empty for longer, 50% of the standard charge once the exemption expired. |
|--|---|
| Unfurnished' | |
| Properties Unoccupied and 'Uninhabitable due to Major Repairs or Alterations'. | Class A Exemption (0% of the standard charge) for a period of up to 12 months |
| Properties Unoccupied and 'Substantially Furnished' or Second Home | 75% of the standard charge |

For the years 2013 to 2015

| Properties Unoccupied and 'Substantially Unfurnished' for up to 21 days | 0% of the standard charge for up to 21 days. |
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| Properties Unoccupied and 'Substantially Unfurnished' from 22 days up to 2 years | 100% of the standard charge |
| Properties 'Substantially Furnished' or Second Homes | 100% of the standard charge |
| Properties Unoccupied and 'Substantially Unfurnished' for 2 years or more | 150% of the standard charge |

For years 2016 to 2018 (All discounts for empty properties were removed from 2016)

| Properties Unoccupied for up to 2 years | 100% of the standard charge |
|--|-----------------------------|
| Properties Unoccupied and 'Substantially Unfurnished' for 2 years or | 150% of the standard charge |
| more | |
| Properties 'Substantially Furnished' or Second Homes | 100% of the standard charge |