



**NOTICE OF ITEM OF BUSINESS TO BE CONSIDERED BY  
THE SECTION 151 OFFICER AFTER CONSULTATION WITH  
THE EXECUTIVE COUNCILLOR FOR RESIDENT SERVICES  
AND CORPORATE PERFORMANCE**

Date when item(s) to be considered:	Thursday, 4 DECEMBER 2025
Executive Councillor for Resident Services and Corporate Performance	Councillor S Ferguson
Subject of item to be considered	Council Tax Premiums – Exceptions Policy
Summary of item to be considered	To seek formal approval for the adoption of a policy setting out the application of exceptions to Council Tax premiums.
Contact for further supporting information	<p>Katie Kelly, Revenues and Benefits Manager ☎ 01480 388151 <a href="mailto:Katie.Kelly@huntingdonshire.gov.uk">Katie.Kelly@huntingdonshire.gov.uk</a></p> <p>Lydia Morrison, Interim Corporate Director (Finance and Resources) and Section 151 Officer ☎ 01480 388178 <a href="mailto:Lydia.Morrison@huntingdonshire.gov.uk">Lydia.Morrison@huntingdonshire.gov.uk</a></p>

This Notice has been copied to the Chairman of the relevant Overview and Scrutiny Panel.

Dated this 26 day of November 2025

**1. COUNCIL TAX PREMIUMS (Pages 3 - 16)**

To seek formal approval for the adoption of a policy setting out the application of exceptions to Council Tax premiums.

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**Public**  
**Key Decision – Yes**

## HUNTINGDONSHIRE DISTRICT COUNCIL

**Title/Subject Matter:** Council Tax Premiums - Policy

**Meeting/Date:** CLT – 24<sup>th</sup> November 2025  
Decision – 4<sup>th</sup> December 2025

**Executive Portfolio:** Resident Services and Corporate Performance  
(Cllr S Ferguson)

**Report by:** K Kelly – Revenues and Benefits Manager

**Ward(s) affected:** All

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### **Executive Summary:**

On 11<sup>th</sup> December 2024, the Council made a determination to:

- 1) Amend the existing empty homes premium to charge an additional 100% Council Tax premium after one year of the conditions being met, rather than the current two years, with effect from 1<sup>st</sup> April 2026
- 2) Introduce a second homes premium of 100% with effect from 1<sup>st</sup> April 2026

During the same meeting, the Council provided delegated authority for the s.151 Officer, in conjunction with the Executive Councillor for Resident Services and Corporate Performance, to adopt a policy setting out exceptions to the premiums in line with any regulations or guidance issued by Central Government, and to make subsequent updates to the policy as and when required.

### **Recommendation(s):**

The Corporate Leadership Team is

### **RECOMMENDED**

To endorse the recommendation to adopt the policy shown in Appendix A.

## **1. PURPOSE OF THE REPORT**

- 1.1 The purpose of this report is to seek formal approval for the adoption of a policy setting out the application of exceptions to Council Tax premiums.

## **2. BACKGROUND**

- 2.1 The Levelling Up and Regeneration Act 2023 allows the Council to apply a Council Tax premium on empty and unfurnished properties after one year rather than two, and to implement a premium on dwellings on second homes. These measures are intended to incentivise the occupation of empty homes, maximising the availability of housing within the district.
- 2.2 In December 2024, Huntingdonshire District Council made a determination to:
  - 1) Amend the existing empty homes premium to charge an additional 100% Council Tax premium after one year of the conditions being met, rather than the current two years, with effect from 1<sup>st</sup> April 2026
  - 2) Introduce a second homes premium of 100% with effect from 1<sup>st</sup> April 2026
- 2.4 The Council has delegated authority for the adoption of a formal policy covering the application of these exceptions to the s.151 Officer, in conjunction with the Executive Councillor for Resident Services and Corporate Performance.

## **3. ANALYSIS**

- 3.1 In order to ensure that the implementation of premiums works towards policy aims of encouraging empty homes back into use and does not unfairly penalise owners, Government has passed legislation to provide exceptions to the premiums in certain circumstances.
- 3.2 In addition to these mandated exceptions, Local Authorities can take account of other circumstances in its application of premiums to ensure that the approach delivers policy aims and does not unfairly penalise those where the dwellings are empty for genuine reasons.
- 3.3 Any decision to reduce or remit Council Tax would be taken using the Council's discretionary powers under s13a of The Local Government Finance Act 1992. These powers exist for any Council Tax charge not just the premiums, and the policy that covers the use of such discretion can be found in APPENDIX B.
- 3.4 Following a request from the Overview and Scrutiny Committee, a working group meeting was held on 16<sup>th</sup> September 2025 to explore scenarios where applications for reducing or remitting the premiums may or may not be considered favourably.

- 3.5 A number of different scenarios were explored, and consideration was given to how the premium exceptions interacted with other exemptions and discounts that already feature within the Council Tax system.
- 3.6 The discussion concluded with agreement that rather than looking to define a set of circumstances where applications to reduce or remit the premium may be considered more or less favourably, it would be preferable to consider applications on a case-by-case basis, having regard to the policy intention of bringing empty homes back into full time use.
- 3.7 Assurances were provided to the group on how decisions would be reached, who were also advised of the clear route for escalation and appeal in the event of dispute.
- 3.8 A policy covering the application of exceptions has now been developed and can be found in APPENDIX A.

#### **4. KEY IMPACTS / RISKS**

- 4.1 Bringing empty homes back into use can have a positive impact on the local housing market and the communities in which these homes are situated.
- 4.2 The premiums are not intended to penalise owners who are already taking steps to bring properties back into use, and the list of exceptions set out by Government provide for a range of circumstances where the premium would either be delayed or would not apply.

#### **5. LINK TO THE CORPORATE PLAN, STRATEGIC PRIORITIES AND/OR CORPORATE OBJECTIVES**

[\*\(See Corporate Plan\)\*](#)

- 5.1 The Corporate Plan 2023 – 2028 outlines our ambition to:
- 1) Improve the quality of life for local people
  - 2) Create a better Huntingdonshire for future generations
  - 3) Doing our core work well
- 5.2 The application of Council Tax premiums on unoccupied properties is intended to encourage owners to bring these back into use, directly supporting these ambitions.
- 5.3 Bringing empty properties back into use can help to meet the Council's housing need and supports the journey of Pride in Place as part of the Council's Place Strategy – Huntingdon Futures.
- 5.4 Where the status of the unoccupied properties remains unchanged following the implementation of the proposals, additional Council Tax will be generated, contributing to the cost of local services.

## **6. LEGAL IMPLICATIONS**

- 6.1 Exceptions to the premiums are set out within The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024.

## **7. OTHER IMPLICATIONS**

- 7.1 An Equalities Impact Assessment was conducted in advance of the decision to introduce the additional premiums, which confirmed that there would be no differential impact on protected characteristics. This document can be found within the Background Papers link.

## **8. REASONS FOR THE RECOMMENDED DECISIONS**

- 8.1 The adoption of a formal policy ensures fair and consistent decision making and reduces the risk of challenge.

## **9. LIST OF APPENDICES INCLUDED**

APPENDIX A – Council Tax Premiums - Exceptions Policy

APPENDIX B – Council Tax Discretionary Relief Policy (s13a)

## **10. BACKGROUND PAPERS**

[Council Decision 11th December 2024](#)

### **CONTACT OFFICER**

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# Council Tax Premiums – Exceptions Policy

## Document History

Version & Date Reviewed	Revised By	Description	Date Approved
0.1	KK	Creation of policy covering exceptions to the Council Tax premiums	

## 1. Policy Statement

- 1.2 At a time of growing demand for affordable and decent homes, the effective use of existing housing stock is essential to meeting local need and supporting sustainable communities. Empty homes represent a significant wasted resource at a time when many households face barriers to finding suitable and affordable accommodation.
- 1.3 Bringing empty homes back into use helps to increase housing supply, improves the appearance of neighbourhoods and contributes to the overall social and economic wellbeing of the district.
- 1.4 Huntingdonshire District Council is committed to tackling empty homes as part of a wider effort to create thriving, resilient communities, and so has taken a decision to charge additional Council Tax premiums on empty properties.
- 1.4 This policy sets out the Council's approach to the administration of these premiums and the circumstances in which exceptions may be applied, ensuring transparency and consistency in decision making.

## 2. Background

- 2.1 Since 2019, Huntingdonshire District Council has charged Council Tax premiums on empty properties at the maximum amount permitted by law, as follows:

Qualifying Condition	Additional Council Tax Premium
Empty 2-5 years	100%
Empty 5-10 years	200%
Empty 10 years +	300%

- 2.2 The Levelling Up and Regeneration Act 2023 enabled the Council to apply a Council Tax premium on empty and unfurnished properties after one year rather than two. It also allows the Council to implement a premium on dwellings used as second homes.

- 2.3 Huntingdonshire District Council made a determination on 11<sup>th</sup> December 2024 to introduce the following Council Tax Premiums with a view to encouraging empty dwellings to be brought back into full-time use:

- A 100% premium on second homes
- A 100% premium on Empty Properties after one year, rather than after two years as per the previous determination

- 2.4 Therefore, with effect from 1<sup>st</sup> April 2026, additional Council Tax premiums will be charged as follows:

Qualifying Condition	Additional Council Tax Premium
Empty 1-5 years	100%
Empty 5-10 years	200%
Empty 10 years +	300%
Second Home	100%



### **3. Definitions**

3.1 Throughout this policy, the following definitions will apply:

<u>Empty Property</u>	A dwelling which is empty (no-one's sole or main residence) and substantially unfurnished
<u>Second Home</u>	A dwelling which is empty (no-one's sole or main residence) and furnished

- 3.2 The Empty Property Premium applies to every property which has been unoccupied and unfurnished for 12 months or more from 1<sup>st</sup> April 2026. The 12-month period starts from the date that the property first met the conditions, and does not reset with a change of ownership.
- 3.3 The Second Homes Premium applies to every property which meets the conditions from 1<sup>st</sup> April 2026.
- 3.4 Where a property is exempt from Council Tax, as set out in The Council Tax (Exempt Dwellings) Order 1992, the premiums will not apply.

### **4. Exceptions to the Premium**

- 4.1 Central Government has made regulations to provide exceptions to the premiums in some circumstances, recognising that there may be instances where applying a premium would not result in the empty dwelling being brought back into use.
- 4.2 The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 set out classes of dwelling where exceptions to the premium would apply. These are shown in table 1 on page 4.
- 4.3 In addition to the exceptions set out in law, and where it can be evidenced that there are exceptional circumstances that are preventing the property from being brought back into full-time use and no applicable exception applies, Huntingdonshire District Council may consider reducing or remitting the premium using its discretionary powers under s13a of The Local Government Finance Act 1992.
- 4.4 Applications for such discretion will be considered on a case-by-case basis, in line with the Council's Council Tax Discretionary Relief Policy.

**Table 1 – Exceptions to the Council Tax Premiums**

Dwelling Class	Qualifying Conditions	Exception Period	Premium Type	
			Empty Dwellings	Second Homes
Class E	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation	As long as qualifying conditions are met	X	X
Class F	Annexes forming part of, or being treated as part of, the main dwelling	As long as qualifying conditions are met	X	X
Class G	Dwellings being actively marketed for sale. The same owner may only make use of the exception once. It may be used again by a new owner if it has been sold and is being sold again	12 months	X	X
Class H	Dwellings being actively marketed for let. The same owner may make use of the exception for dwellings marketed for let multiple times. However, only after the dwelling has been let for a continuous period of at least 6 months since the exception last applied	12 months	X	X
Class I	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted. Runs concurrently with the Exemption Class F	12 months from grant of probate/letters of administration	X	X
Class J	Job related dwellings - where the property is provided by the employer and the employee is required to occupy the property as part of their contract of employment	As long as qualifying conditions are met		X
Class K	Occupied caravan pitches and moorings	As long as qualifying conditions are met		X
Class L	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	As long as qualifying conditions are met		X
Class M	Empty dwellings requiring or undergoing major repairs or structural alterations. Exception only applies once, unless dwelling has been sold.	12 months, or 6 months if work completed sooner	X	

## **5. Applying for an exception to the Council Tax Premium**

- 5.1 All applications must be made in writing, with supporting evidence being provided at the point of application. An application form is provided on the Council's website, although applications via email will be accepted provided all relevant information is provided. Huntingdonshire District Council may request further reasonable evidence where required.
- 5.2 The outcome of all applications will be notified in writing as soon as possible. The period for which an exception will be applicable is set out in table 1. For discretionary exceptions, the applicable period will be determined on a case-by-case basis.

## **6. Appeals**

- 6.1 Where a decision is made not to award a premium exception, the council tax payer may seek a review of that decision should they remain dissatisfied.
- 6.2 Requests for a review should be made in writing and detail the reason why the decision should be reviewed. Additional supporting information may be provided as required.
- 6.3 There is a formal right of appeal via the Valuation Tribunal for England. Full details of the appeal process can be found here: [Home - Valuation Tribunal Service](#)
- 6.4 Please note that there is no provision to withhold payment of Council Tax, nor the premium, whilst seeking an appeal, and payment should continue to be made in accordance with the Council Tax bill until such time any decision determines otherwise.

## **7. Further Advice and Information**

- 7.1 The Council has an Empty Homes Officer whose role is to support bringing empty homes back into full time use.
- 7.2 As well as providing advice and guidance to owners of empty properties, the Empty Homes Officer can also unlock financial support by way of reduced VAT rates on renovation works where a property has been empty for more than two years.
- 7.3 Further information on how to access support from the Empty Homes Officer can be found on the Council's website.

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## **HUNTINGDONSHIRE DISTRICT COUNCIL COUNCIL TAX DISCRETIONARY RELIEF POLICY**

### **1. Background**

- 1.1 Section 13A(1)(c) of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 gives Huntingdonshire District Council (HDC) discretionary powers to reduce the amount of Council Tax a person has to pay. It can be used for individual cases or classes of case. HDC has not specified any class of case in which liability is to be reduced, but will consider claims on an individual basis.
- 1.2 The cost of awarding any such discounts is fully borne by HDC.

### **2. Statement of objectives**

- 2.1 The Council will only consider an application to use its discretionary powers to reduce the amount of Council Tax due, in exceptional circumstances. In doing so, regard will be given to the following:
  - financial and/or personal circumstances
  - steps taken by the applicant to resolve the situation themselves

### **3. Applying for a discretionary reduction**

- 3.1 All applications must be made in writing, or by electronic communication, by the taxpayer or someone authorised to act on their behalf. This should set out all of the circumstances on which the application is based.
- 3.2 Applications may be accepted in the current financial year and up to three months after, or within three months of an amended bill being issued as a result of a change in valuation band.
- 3.3 The Council may request any reasonable evidence in support of the application.

### **4. Awarding a discretionary reduction**

- 4.1 The amount of reduction will be determined by a Council officer based on the amount of Council Tax owed and the individual circumstances of the taxpayer and is entirely at HDC's discretion.

- 4.2 The amount of the award may be adjusted, at any time, following a change to the applicant's circumstances.
- 4.3 A decision will be made after considering the following:
- there must be evidence of financial hardship or personal circumstances that justifies a reduction in Council Tax
  - the taxpayer must satisfy the Council that they have taken all reasonable steps to resolve their situation prior to making an application
  - the taxpayer must have made an application for Council Tax Support, if appropriate
  - the taxpayer must have applied for any appropriate discount or exemption
  - whether the taxpayer has access to other assets that could be used to pay the Council Tax, and,
  - the amount of Council Tax outstanding must not be the result of refusal to pay or a fraudulent act.
- 4.4 The Council will notify the taxpayer in writing setting out the reasons for the decision.
- 4.5 Any reduction will then be applied to the Council Tax liability and a revised bill will be produced and sent.
- 5. Review of decision**
- 5.1 If the taxpayer is dissatisfied with the Council's decision, they can request a review of that decision by a senior officer.