



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 11th 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 1st 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 1st 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 1st 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.