

Empty Dwellings Determination under S11A and S11B of the Local Government Finance Act 1992 with effect from 1 April 2019

Unoccupied Properties – discounts

Class	Plain English	Class Criteria	Exceptions set by Regulations	Discretionary Discount Determination
A	Furnished second home with planning restriction preventing occupancy	Every chargeable dwelling in England a. which is not the sole or main residence of an individual b. which is <u>furnished</u> , c. the occupation of which is <u>restricted</u> by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year.	Excludes any dwelling a. which consists of a pitch occupied by a caravan or a mooring occupied by a boat, or b. where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling in England, Wales or Scotland which is, for him, job-related. c. which for a qualifying person is job related where that person is a qualifying person in relation to another dwelling in England, Wales or Scotland.	No discount
B	Furnished second home with no planning restriction preventing occupancy	Every chargeable dwelling in England a. which is not the sole or main residence of an individual b. which is <u>furnished</u> , c. the occupation of which is <u>not restricted</u> by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year.	Excludes any dwelling a. which consists of a pitch occupied by a caravan or a mooring occupied by a boat, or b. where a qualifying person in relation to that dwelling is a qualifying person in relation to another dwelling in England, Wales or Scotland which is, for him, job-related. c. which for a qualifying person is job related where that person is a qualifying person in relation to another dwelling in England, Wales or Scotland	No discount
C	Empty unfurnished property	Every chargeable dwelling in England a. which is unoccupied b. which is substantially <u>unfurnished</u>	None	100% discount for 7 days, followed by no discount until the property has been empty and unfurnished for a total of 24 months.

Class	Plain English	Class Criteria	Exceptions set by Regulations	Discretionary Discount Determination
D	Vacant for up to 12 months for structural alterations or major repairs to make habitable	Every chargeable dwelling in England that for a continuous period of 12 months is <u>vacant</u> and: a. requires or is undergoing <u>major repair</u> works (which can include structural repair works) to render it habitable or b. is undergoing <u>structural alteration</u> or c. has undergone major repair works to render it habitable and less than 6 months have elapsed since the work was substantially completed and it has remained continuously vacant since that date.	None	No discount

Long-term empty unfurnished property - levy

Class	Plain English	Class Criteria
Levy	Long term empty unfurnished property	A property is a "long-term empty dwelling" on any day if for a continuous period of at least 2 years ending with that day a. it has been unoccupied, and b. it has been substantially unfurnished. Periods of occupation of less than 6 weeks are disregarded ie do not trigger the start of a new exemption period.

Discretionary Levy Determination:

The levy will be calculated in accordance with the following table for all properties meeting the "long-term empty dwelling" criteria above.

Financial Year	Period Empty	Maximum Levy
2019-20	>2 years	100
2020-21	<5 years	100
	>= 5 years	200
2021-22 and beyond	<5 years	100
	>= 5 years <10 years	200
	>=10 years	300