

# Council Tax Empty Homes Policy

2024/2025



## Version Control

D Collins	Update to long term empty homes premium and addition of second home premium	Feb24

## Contents

1.	Background	<a href="#"><u>3</u></a>
2	Empty Homes	
	(a) Short Term Empty Homes	<a href="#"><u>3</u></a>
	(b) Long Term Empty Homes	<a href="#"><u>3</u></a>
3	Second Homes	<a href="#"><u>4</u></a>

## Council Tax Empty Homes Policy

### 1. Background

The [Council Tax \(Prescribed Classes of Dwellings\) \(England\) Regulations 2003](#) allows the Council to determine the level of discount applicable to certain classes of unoccupied dwellings.

[Section 11B of Local Government Finance Act 1992](#), as amended by the [Levelling Up and Regeneration Act 2023](#) allows the Council to apply a premium to long term empty dwellings and dwellings that are occupied periodically (second homes) .

### 2. Empty Homes

#### (a) Short Term Empty Homes

Milton Keynes Council has determined that the following discounts will apply to prescribed classes of unfurnished dwellings shown on the table below:

Prescribed Class	Description	Discount
Class C	A dwelling which is no-one sole or main residence and is substantially unfurnished	100% for a period not exceeding 14 days
Class D	An unfurnished dwelling that (i) requires or is undergoing major repair work to render it habitable, or (ii) is undergoing structural alteration; or (iii) has undergone major repair work to render it habitable, if less than six months have elapsed since the date on which the alteration was substantially completed and the dwelling has continuously remained vacant since that date;	50% discount for up to 12 months

#### (b) Long Term Empty Homes

Long-term empty homes are dwellings that have been unoccupied and substantially unfurnished for a defined period. In determining whether a dwelling is a long-term empty dwelling, no account is taken of any one or more periods of not more than 6 weeks during which either it was not unoccupied or substantially unfurnished.

On 20 February 2019 Milton Keynes City Council decided that

- from 1 April 2019 a 100% premium would apply to dwellings that had been unoccupied and substantially unfurnished for more than 2 years
- from 1 April 2020 a 200% premium would apply to dwellings that had been unoccupied and substantially unfurnished for more than 5 years
- from 1 April 2021 a 300% premium would apply to dwellings that had been unoccupied and substantially unfurnished for more than 10 years

The Levelling Up and Regeneration Act 2023 amended the definition of 'long term empty homes' so that, for financial years from 2024-25 onwards, dwellings unoccupied and substantially unfurnished for a continuous period of at least 1 year may become liable to the council tax premium.

On 21 February 2024 Milton Keynes City Council decided that

- from 1 April 2024 the period from which a 100% premium would apply is amended from 2 years to 1 year.

### **Exceptions to the long term empty premium**

The Secretary of State may issue guidance on classes of dwellings that may be excepted from the long term empty premium and Milton Keynes City Council will have regard to that guidance.

### **Appeals**

An appeal may be made to the Valuation Tribunal against the application of a premium within 2 months of being notified of the decision by the Council. No appeal can be made against the level of the premium that is applied.

## **3. Second Homes**

Class A and Class B of the [Council Tax \(Prescribed Classes of Dwellings\) \(England\) Regulations 2003](#) defines a 'second home' as a furnished dwelling which is no-one's sole or main residence.

From 1 April 2013 Milton Keynes City Council decided that no discount would be applicable to dwellings that fell within these classes of dwelling.

The Levelling Up and Regeneration Act provides powers to the Council to charge a council tax premium of up to 100% for dwellings which are periodically occupied (to be known as second home premium). This is defined as a dwelling that is substantially furnished and has no resident (i.e., it is not someone's sole or main residence).



On 21 February 2024 Milton Keynes City Council decided that

- from 1 April 2025 a 100% premium will apply to dwellings that are substantially furnished but are not the sole or main residence of any resident.

In deciding whether a dwelling should be subject to a second home premium, Milton Keynes City Council will make a determination whether a property is a second home rather than a sole or main residence.

### **Exceptions to the second home premium**

The Secretary of State may issue guidance on classes of dwellings that may be excepted from the second home premium and Milton Keynes City Council will have regard to that guidance.

### **Appeals**

An appeal may be made to the Valuation Tribunal against the application of a premium within 2 months of being notified of the decision by the Council. No appeal can be made against the level of the premium that is applied.

You can call us on 01908 691691

Our customer service team are available 9.00am to 5.15pm Monday, Tuesday, Thursday and Friday and 10.00am to 5.15pm on Wednesday

Our website is always available  
[www.milton-keynes.gov.uk](http://www.milton-keynes.gov.uk)

