

Appendix 2

Government consultation on when not to charge premiums

Proposed circumstances in which the empty homes and second homes premiums should not be applied;

Question 1 – Do you agree that properties that are unoccupied or have no resident following the death of the owner should be an exception to either or both of the council tax premiums following the grant of probate or letters of administration?

• **Question 2** – Do you agree that a period of 12 months after probate, or letters of administration have been granted, is an appropriate period?

• **Properties being actively marketed for sale or let;**

• **Question 3** – Do you agree that properties actively being marketed for sale or let should be an exception to either or both of the council tax premiums?

• **Question 4** – Do you think an exception to the premiums for up to 6 months for properties being marketed for sale or let is a reasonable period?

• **Question 5** – Do you agree that the evidence requested above would be appropriate to demonstrate that the property is actively being marketed for sale or let?

Empty homes: proposed circumstances in which the long-term empty homes premium should not be applied;

• **Empty properties undergoing major repairs – time limited**

• **Question 6** – Do you agree that properties undergoing major repair work is appropriate should be an exception to the empty homes premium?

• **Question 7** – If so, do you agree that 6 months is a reasonable length of time for an exception to apply whilst major repairs or structural alterations are being undertaken?

• **Question 8** – do you agree that this exception should only be applied to the empty homes premium?

• **Second homes: proposed circumstances in which the second homes premium should not be applied;**

• **Annexes forming part of, or being treated as part of, the main dwelling**

• **Question 9** – Do you agree that furnished annexes which are being used as part of the sole or main residence should be an exception to the council tax premium on second homes?

• **Job-related dwellings**

• **Question 10** – Do you agree that the second homes premium should not apply to properties that are subject to the job-related dwelling discount?

Occupied caravan pitches and boat moorings

• **Question 11** – Do you agree that pitches occupied by caravans and moorings occupied by boats should be an exception to the second homes premium?

- **Seasonal homes where year-round or permanent occupation is prohibited or has been specified for use as holiday accommodation or prevents occupancy as a person's sole or main residence**
- Question 12 – Do you agree that seasonal homes, where year-round occupation is prohibited, should be an exception to the second homes premium?
- Question 13 – Are there any other circumstances in which property should be an exception to either of the council tax premiums and if so, why?
- Consultation ended 31 August 2023.