

Blaby District Council **Guidance**

Long Term Empty Properties and Second Home Premiums Guidance (Council Tax)

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*Approved by and 'approval date' are in relation to the most recent version.

Review History			
Version*	Reviewed By (Job Title)	Review Completion Date	Brief Description of Changes (add 'no changes required' if applicable)

*Version number remains the same if no significant changes are made upon review.

Guidance Sections

Section 1 Introduction – The purpose of the guidance and any relevant context

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.

Under section 11B of The Local Government Finance Act 1992 and associated regulations, sets out the mechanism for levying council tax on domestic properties.

The regulations give councils some discretion in setting the level of council tax charged in respect of Long-Term Empty properties and second homes.

Where properties remain empty and substantially unfurnished for a period of 12 months or more, the Long Term Empty Property Premium (the premium) will apply.

The premium applies to the property and any change of ownership or tenancy will not affect the premium. If, or when a property is purchased or leased, the property had already been empty and substantially unfurnished for 1 year, the additional premium will apply.

Any periods of occupation of six weeks or less will be disregarded when considering how long a property has been empty.

All applications for exceptions to be made to the empty property premium and second home premium when it comes into force from 1 April 2026 will be considered under the Council Tax Discretionary Discount Policy, developed under Section 13a Local Government Finance Act 1992.

The Council will consider waiving the premium for applicants who meet the qualifying criteria as specified in this policy. The Council will treat all applications on their individual merits and, through these guidelines, will consider granting full or partial exemptions

Section 2 – Purpose

The purpose of this guidance is to set out the charges to be levied in respect of empty unoccupied properties and second homes in relation to the Council's discretionary powers.

This also sets out guidelines to be applied when deciding whether an exception to applying the empty property premium may be considered. This will provide guidance to officers and council tax payers on the additional premiums and exceptions

Section 3 – Benefits of the premiums

The reason behind the introduction of the premiums is to encourage owners and landlords to bring empty properties back into use to help ease the shortage of domestic accommodation.

Section 4 – Long Term Empty Properties

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.

From April 2019 Blaby District Council decided that

- a 100% premium would apply to dwellings that had been unoccupied and substantially unfurnished for more than 2 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 27th January 2026 Blaby District Council decided that

- from 1 April 2026 the period from which a 100% premium would apply is amended from 2 years to 1 year.
- from 1 April 2026 a 200% premium would apply to dwellings that have been unoccupied and substantially unfurnished for more than 5 years
- from 1 April 2026 a 300% premium would apply to dwellings that have been unoccupied and substantially unfurnished for more than 10 years

Appeals

If you do not agree with the amount of Council Tax you are liable to pay, you can appeal. To do this you must:

- Write to us to tell us what the issue is.
- We will respond with the reasons for our decision. However, if you remain dissatisfied, you may appeal to the Valuation Tribunal within 2 months, or you do not receive a reply from us within 4 months then you can appeal to the Valuation Tribunal.
- Further details on how to appeal to the Valuation Tribunal can be found at www.valuationtribunal.gov.uk

Section 5 – 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.

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 27th January 2026 Blaby District Council decided that

- From 1st April 2026 a 100% premium will apply to dwellings that are substantially furnished but are not the sole or main residence of the resident.

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

Appeals

If you do not agree with the amount of Council Tax you are liable to pay you can appeal. To do this you must:

- Write to us to tell us what the issue is.
- We will respond with the reasons for our decision. However, if you remain dissatisfied, you may appeal to the Valuation Tribunal within 2 months, or you do not receive a reply from us within 4 months then you can appeal to the Valuation Tribunal.
- Further details on how to appeal to the Valuation Tribunal can be found at www.valuationtribunal.gov.uk

Section 6 – Properties that do not have to pay a premium

The empty homes and second homes premium will not apply in certain circumstances as detailed below

Class of Dwelling	Premium it applies to	Definition
Class E	Empty homes and second homes	Dwellings which are or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation.
Class F	Empty homes and second homes	Annexes forming part of, or being treated as part of, the main dwelling.
Class G	Empty homes and second homes	Dwellings being actively marketed for sale (12 months limit from the date they were first marketed for sale).
Class H	Empty homes and second homes	Dwellings being actively marketed for let (12 months limit from the date they are first marketed for let).
Class I	Empty homes and second homes	Unoccupied dwellings where probate has been granted - these will not have to pay the premium until 12 months after the grant of probate or until ownership transfers.
Class J	Second homes	Job-related dwellings.
Class K	Second homes	Occupied caravan pitches and boat moorings.
Class L	Second homes	Seasonal homes where year-round occupation is prohibited or where the specified use is as holiday accommodation, or where a planning condition prevents occupancy for more than 28 days continuously.

Discretionary exceptions

- Where the addition of the council tax premium would result in severe financial hardship to someone with a serious illness, disability or vulnerability, the Council will consider waiving all or part of the premium.
- The property is actively being marketed for sale. Evidence will be requested to support claims that a property is being marketed for sale, such as a copy of the agreement with selling agents, the number of enquiries received and viewings arranged or completed, etc.
- The property is actively being marketed for let. Evidence will be requested to support any claims that a property is being marketed for let, such as a copy of the agreement with letting/managing agents, the number of enquiries received and viewings arranged or completed, etc.
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Section 7 – Related documents and other references

- The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003
- Section 11B of Local Government Finance Act 1922,
- Levelling Up and Regeneration Act 2023

Appendices

None