



Council Tax Empty Homes Policy.



1 April 2025



Contents

[Page 2](#) **Background**

[Page 3](#) **Empty Homes**

[Page 5](#) **Second Homes**

Background

The council tax system provides a number of specific exemptions from council tax. The exempt classes are set out in the [Council Tax \(Exempt Dwellings\) Order 1992](#). There are a number of exemptions in place for unoccupied dwellings, including:

- where the resident has died for up to 6 months after grant of probate or letters of administration)
- where the resident is in long-term residential care or hospital
- where the resident is living elsewhere to provide personal care

The [Council Tax \(Prescribed Classes of Dwellings\) \(England\) Regulations 2003](#) and [The Council Tax \(Prescribed Classes of Dwellings\) \(England\) \(Amendment\) Regulations 2012 \(legislation.gov.uk\)](#) 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) .

[The Council Tax \(Prescribed Classes of Dwellings and Consequential Amendments\) \(England\) Regulations 2024](#) provide statutory exceptions to the premium for long term empty dwellings and dwellings that are occupied periodically (second homes).

A dwelling that is exempt from council tax is not liable for a premium. Where a dwelling is no longer eligible for an exemption but remains no one's sole or main residence, it may become liable for a premium. In the case of an empty home, it may become liable for a premium after it has been empty for a continuous period of 1 year. This time frame begins when the dwelling first becomes empty rather than when an exemption ends. A second home may become liable for the premium as soon as the exemption ends.

Empty Homes

Short Term Empty Homes

Milton Keynes City Council has determined that the following discounts will apply to prescribed classes of unoccupied and 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 or 6 months after the work is completed, whichever is the earlier

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.

The following premiums will apply to long term empty homes:

Empty period	Premium applicable	Came into effect
Empty 1 to 2 years	100%	1 April 2024
Empty 2 years & up to 5 years	100%	1 April 2019
Empty 5 years and up to 10 years	200%	1 April 2020
Empty for 10 years or more	300%	1 April 2021

Exceptions to the Long Term Empty premium

The following exceptions will apply to the Long Term Empty premium , as defined in [The Council Tax \(Prescribed Classes of Dwellings and Consequential Amendments\) \(England\) Regulations 2024](#) :

Prescribed Class	Definition	Period of exception
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	Whilst the qualifying criteria is met
Class F	Annexes forming part of, or being treated as part of, the main dwelling	Whilst the qualifying criteria is met
Class G	Dwellings being actively marketed for sale	12 months from date first marketed for sale or until the dwelling has been sold or let or when the dwelling is no longer actively marketed for sale or let, whichever is the earlier
Class H	Dwellings being actively marketed for let	12 months limit from date first marketed
Class I	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted	12 months from grant of probate/letters of administration or until the dwelling has changed owner by being sold, whichever is earlier
Class M	Empty properties requiring or undergoing major repairs or structural alterations	12 months

Exceptions may apply in succession where the dwelling meets the necessary criteria.

The following conditions apply to Class G & Class H:

- the same owner may only make use of the exception for a particular dwelling marketed for sale once.
- the exception may be used again for the same dwelling if it has been sold and has a new owner.
- the same owner may make use of the exception for dwellings marketed for let multiple times, however, only after the dwellings has been let for a continuous period of at least 6 months since the exception last applied.

Appeals

Appeals against the application of a premium should be made to the Council Tax team , counciltax@milton-keynes.gov.uk . If the applicant remains unhappy with decision of the Council an appeal may be made to the [Valuation Tribunal](#) 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.

Second Homes

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

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

Prescribed Class	Description	Discount
Class A	A furnished dwelling which is no-one sole or main residence and the occupation of which is restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year	0%
Class B	A furnished dwelling which is no-one sole or main residence	0%
Class B – job related exception	A dwelling provided by reason of his employment for the resident or their spouse by reason of the spouse's employment, in any of the following cases— (a)where it is necessary for the proper performance of the duties of the employment that the employee should reside in that dwelling; (b)where the dwelling is provided for the better performance of the duties of the employment, and it is one of the kinds of employment in the case of which it is customary for employers to provide dwellings to employees; (c)where, there being a special threat to the employee's security, special security arrangements are in force and the employee resides in the dwelling as part of those arrangements.	50%

From 1 April 2025 a 100% Second Home 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 following exceptions will apply to the Second Home premium , as defined in [The Council Tax \(Prescribed Classes of Dwellings and Consequential Amendments\) \(England\) Regulations 2024](#) :

Prescribed Class	Definition	Period of exception
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	Whilst the qualifying criteria is met
Class F	Annexes forming part of, or being treated as part of, the main dwelling	Whilst the qualifying criteria is met
Class G	Dwellings being actively marketed for sale	12 months from date first marketed for sale or until the dwelling has been sold or let or when the dwelling is no longer actively marketed for sale or let, whichever is the earlier
Class H	Dwellings being actively marketed for let	12 months limit from date first marketed
Class I	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted	12 months from grant of probate/letters of administration or until the dwelling has changed owner by being sold, whichever is earlier
Class J	Job-related dwellings	Whilst the qualifying criteria is met
Class K	Occupied caravan pitches and boat moorings.	Whilst the qualifying criteria is met
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	Whilst the qualifying criteria is met

Exceptions may apply in succession where the dwelling meets the necessary criteria.

The following conditions apply to Class G & Class H:

- the same owner may only make use of the exception for a particular dwelling marketed for sale once.
- the exception may be used again for the same dwelling if it has been sold and has a new owner.
- the same owner may make use of the exception for dwellings marketed for let multiple times, however, only after the dwellings has been let for a continuous period of at least 6 months since the exception last applied.

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Milton Keynes
City Council