Borough Council of
King's Lynn &
West Norfolk

Policy for Exceptions to the Council Tax Premiums for Second Homes and Long-Term Empty Dwellings

Coming into force 1 April 2025

1. Executive Summary

The Levelling-Up and Regeneration Act 2023 gives councils powers to charge a council tax premium (or levy) for certain types of property (dwelling) in its area. The properties are those which are furnished but no-one's main home, commonly referred to as Second Homes, and properties which are unfurnished and unoccupied, known as Empty Properties.

The government has also introduced regulations laying out certain circumstances where the premium or levy does not apply. This Policy includes these statutory exceptions along with further locally agreed exceptions.

The exceptions apply from 1 April 2025.

The power to decide the guidelines for the exceptions to the premiums is given under Delegated Authority as below:

CAB89 – Cabinet 15 Jan 2024, Council 31 Jan 2024

Cabinet Report para 4.1.5:

Delegate authority to the Revenues and Benefits Manager, in consultation with the s151 Officer and Council Leader, to agree the technical guidelines for any exceptions to the premiums imposed by central government.

2. Definitions

Dwelling	Residential property which is the subject of the council tax charge
Empty Dwelling	Any dwelling shown in the Council Tax Valuation List which is unfurnished and unoccupied. A Long-Term Empty Dwelling is one which is unfurnished and unoccupied for six months or more. A Long-Term Empty Dwelling will pay the additional Levy once it has been unfurnished and unoccupied for 12 months or more.
Exempt Dwelling	Any dwelling which qualifies for an exemption from payment of council tax under the provisions of the Council Tax (Exempt Dwellings) Order 1992 (as amended)
Liable Person	The person(s) who is responsible for paying the council tax under the council tax regulations; normally the person(s) whose name appears on the council tax bill
Long Term Empty Dwelling Levy	An additional charge of 100%, 200% or 300% of the amount of council tax payable for the period where the property meets the definition of a Long-Term Empty Dwelling and has been unoccupied for 12 months or more. The actual amount of the Levy depends on how long the dwelling has remained empty.
Relevant Transaction	Transfer on sale of the freehold, or of the leasehold for a term of seven years or more
Second Home	Any dwelling shown in the Council Tax Valuation List which is furnished but is unoccupied and no-one's main home
Second Home Premium	An additional charge of 100% of the amount of council tax payable for the period where the dwelling meets the definition of a Second Home.

3. Exceptions to the Council Tax Second Homes Premium and Long-Term Empty Dwelling Levy

4.

The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 include the circumstances in which the second home premium or empty dwelling levy does not apply.

The premium and levy will not apply to any dwelling which is classed as an Exempt Dwelling.

The exceptions are summarised below and the table should be read in conjunction with the detailed criteria in the regulations.

Class	Reason	Premium this Applies To	Period of Exception	Qualifying Conditions	Evidence Required
E	The liable person lives elsewhere in Armed Forces Accommodation	Second Homes Empty Dwellings	Whilst the qualifying conditions are met	The dwelling would be the sole or main residence of the liable person if they did not live elsewhere in Armed Forces accommodation.	Proof of address and residence in Armed Forces Accommodation
F	The dwelling is an annexe which forms part of a single dwelling, and is used by the resident as part of their sole or main residence	Second Homes Empty Dwellings	Whilst the qualifying conditions are met	The dwelling is an annexe which forms part of the liable person's sole or main residence and is being used as part of their main residence. This does not include any annexe used a second home, or where the other part of the property is a second home.	Proof of use and site visit if necessary.
G	The dwelling is being actively marketed for Sale	Second Homes Empty Dwellings	12 months from the date the dwelling is first placed on the market	The dwelling must be marketed for sale at a price that is reasonable for the sale of the dwelling, or an offer has been accepted and the sale is awaiting completion. A further exception will not apply unless there has been a Relevant Transaction.	A current contract with an Estate Agent for the sale of the dwelling. Marketing information, including Sales Particulars and online listings. A current Energy Performance Certificate (or

					proof of a recent application for one). Details of any viewings or offers in respect of the dwelling. Comparable sales prices achieved for similar properties to demonstrate the asking price is reasonable. Information regarding any sale agreed for the dwelling.
H	The dwelling is being actively marketed for Let	Second Homes Empty Dwellings	12 months from the date the dwelling is first marketed for let	The tenancy terms, conditions and rent must be reasonable for the letting of the dwelling, or an offer to rent has been accepted but the tenancy has not yet started. A further exception will not apply unless the dwelling has been let on a tenancy granted for a term of six months or more.	A current contract with a Lettings Agent for arranging the rental of the dwelling. Details of the type of tenancy the dwelling will be let under. Comparable rental prices for similar properties to demonstrate the rent is reasonable. Details of where the dwelling is advertised for

					let. Information regarding any agreed letting to a tenant.
I	Probate has been granted but the dwelling remains empty	Second Homes Empty Dwellings	12 months from the date probate is granted	The dwelling fell into exemption Class F (Empty Awaiting Probate), remains empty after a grant of probate has been made, and the estate remains the liable party for council tax. The dwelling will receive an exemption from payment of council tax for six months after probate is granted. A further exception will not apply unless there has been a Relevant Transaction.	Copy of the grant of Probate. Confirmation that the estate is the liable party for council tax and that the property has not been assented or passed over to another person.
J	The dwelling is a Job-Related Dwelling	Second Homes	Whilst the qualifying conditions are met.	The liable party must also be liable for council tax at the occupied rate for another dwelling, and be required to occupy that property as a condition of their employment.	Address of second property. Contract of employment confirming the requirement to live elsewhere.
K	The dwelling is a Caravan Pitch or a Boat Mooring	Second Homes	Whilst the qualifying conditions are met	The dwelling is a pitch occupied by a caravan, or a mooring occupied by a boat.	Site visit if required
L	The dwelling is subject to a Planning Condition preventing	Second Homes	Whilst the qualifying conditions are met	The dwelling must have an occupancy restriction imposed by a planning condition for one of the following reasons:	Copy of the Planning Permission containing the restriction on occupancy or specifying the dwelling

	occupancy			• Preventing occupancy for a continuous period of at least 28 days in one year, • Specifying it may only be used as a holiday let, or • Preventing it being occupied as someone's sole or main residence.	cannot be used as a main home or must be used as a holiday let.
M	Uninhabitable Dwellings	Empty Dwellings	12 months from the date the property becomes uninhabitable	The dwelling is one which falls in Class D – i.e. it is one which qualifies for a reduction as it is uninhabitable. *Note – this council currently awards a 25% discount for 12 months to uninhabitable dwellings and they will not be subject to the long-term empty property levy during the qualifying period.*	Evidence that the dwelling requires or is undergoing work to its structure to render it habitable, including work to the walls, floors, ceilings, foundations or roof.
Z1	Unoccupied Furnished Residential Lets	Second Homes	Whilst the qualifying conditions are met	The dwelling is one which is furnished and is let on an assured shorthold tenancy (or equivalent) to occupants who occupy the dwelling as their main home. The exception applies for the days when the property is unoccupied.	Evidence that the former tenant used the property as their main home, and proof that the property is being marketed for let on an assured shorthold tenancy (or equivalent).
Z2	Properties constructed pre-1948 where an occupancy restriction would	Second Homes	Whilst the qualifying conditions are met	Any property constructed pre-1948 Planning Occupancy restrictions being introduced. These properties suffer from flooding during the winter but pre date the introducing of the occupancy	Property deeds or similar showing the date of construction Evidence that the property

	apply had the legislation been in force when the property was constructed			restriction rules being introduced *(as agreed by Members 05/02/2025)*	is unsuitable as a main home and would likely be subject to an occupancy restriction
Z3	Properties where the liable person is a Resident Doctor undertaking their training at the Queen Elizabeth Hospital	Second Homes	Whilst the qualifying conditions are met	1. The property is furnished but is no-one's main home, 2. The property is occupied by a Resident Doctor and they are liable to pay the council tax (i.e. they have a tenancy agreement for at least six months or they are the owner of the property), and 3. The property is used by a Resident Doctor as living accommodation whilst they are undertaking training at the Queen Elizabeth Hospital in King's Lynn. *(As agreed by Members 6 June 2025)*	Employment contract showing status as a Resident Doctor Details of main residence, including proof of liability to pay council tax at the full rate at that addresses Details of the requirement to undertake training at the hospital, including duration of placement

5. Other Circumstances

The discretionary powers to reduce or remit council tax liability under s13(a) Local Government Act 1992 still apply and are contained in the council's Council Tax Discretionary Relief Policy.

6. Applications

The liable person may be required to complete an application form to apply for an exception to the premium or levy, unless we decide we are able to apply the exception without one.

7. Evidence

We may ask for any reasonable evidence to support an application for an exception to the premium or levy. Failure to provide this is likely to result in an application being unsuccessful.

8. False Information and Fraudulent Applications

Any attempts to commit fraud through false statements and fraudulent applications for an exception are taken extremely serious and we may take further action against anyone attempting to defraud the council tax system.

Sanctions include a penalty of £70 for first offence, and £280 for each second and subsequent offence, and prosecution under the Fraud Act 2006.

9. Appeals

The decision not to apply an exception can be appealed. In the first instance an appeal should be made in writing or by email to the Revenues and Benefits Manager, clearly stating why the appeal is being made, and providing evidence.

10. Equalities Implications

A Pre-Screening Equalities Impact Assessment is included at Appendix A.

11. Reference Documents

The Levelling-Up and Regeneration Act 2023

The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments)(England) Regulations 2024 (Statutory Instrument 2024/1007)

Cabinet Report of 15 January 2024 and minutes of the Council Meeting 31 January 2024

12. Version Control

Policy name	Second Homes Premiums and Long-Term Empty Levies– Policy for Exceptions			
Policy description	Policy detailing the exceptions to the additional premiums for certain council tax properties			
Responsible Officer	Jo Stanton, Revenues and Benefits Manager			
Version number	Date formally approved	Reason for update	Author	Review date
1.0	30 January 2025	Policy Creation	Jo Stanton	1 January 2026
2.0	As above	Policy update to include exceptions agreed since January 2026	Jo Stanton	1 January 2029