

## Appendix 1

### Summary of the Council Tax Discount and Premiums Discretionary Policy agreed 23 November 2022 and proposed additional premiums

Discount / premium type	Existing policy agreed 23 Nov 2022	Recommended changes resulting from the Levelling-up and Regeneration Act 2023
<b>Second Homes</b> (Class A – 28-day planning restriction <sup>1</sup> ) Furnished, but unoccupied property (i.e. not a sole or main residence)	0% discount	100% premium <sup>2</sup>
<b>Second Homes</b> (Class B – NO planning restriction <sup>3</sup> ) Furnished, but unoccupied property (i.e. not a sole or main residence)	0% discount	100% premium
<b>Class C Unoccupied / substantially unfurnished</b>	0% discount	
<b>Long-term empty – 2 year premium</b>	100% premium	Reduction in the qualifying period for the premium to 1 year
<b>Long-term empty – 5 year premium</b>	200% premium	

<sup>1</sup> **restricted** by a planning condition preventing occupancy for a continuous period of at least 28 days

<sup>2</sup> In practice we anticipate that Govt. will exempt properties with occupation restrictions from being charged the premium

<sup>3</sup> the occupation of which is **not restricted** by a planning condition preventing occupancy for a continuous period of at least 28 days in the relevant year

<b>Long-term empty - 10 year premium</b>	300% premium	
<b>Class D structural repairs</b> Unoccupied and substantially unfurnished	0% discount	
<b>Care leavers below 25 years old</b> S13A 1(c)	100% discount	
<b>Foster Carers</b> (meeting the qualifying criteria) S13A 1(c)	50% discount	