

## Appendix C

### Exceptions to council tax Premiums

**The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 introduced the premium exceptions.**

This regulation amends the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (“the 2003 Regulations”) and prescribe additional classes of dwellings in relation to which a billing authority may not make a determination to apply a higher amount of council tax on long-term empty homes and/or dwellings occupied periodically (often referred to as second homes).

Some of the exceptions are time limited to 12 months and others run for as long as the dwelling meets the qualifying criteria. The regulation also makes necessary amendments to the Council Tax (Administration and Enforcement) Regulations 1992, the Council Tax (Demand Notices) (England) Regulations 2011 and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, consequential on the introduction of the premium on second homes through section 80 of the Levelling-up and Regeneration Act 2023

#### **Council Tax Premium Exceptions**

<b>Classes of Dwellings</b>	<b>Application</b>	<b>Definition</b>
<b>Class E</b>	Long-term empty homes and second homes	Dwelling which is or would be someone’s sole or main residence if they were not residing in job-related armed forces accommodation.
<b>Class F</b>	Long-term empty homes and second homes	Annexes forming part of, or being treated as part of, the main dwelling.
<b>Class G</b>	Long-term empty homes and second homes	Dwellings being actively marketed for sale (12 months limit) The exception will end either when the 12- month period has ended, when the dwelling has been sold or when the dwelling is no longer actively marketed for sale. The council will determine: <ul style="list-style-type: none"><li>• whether the dwelling is clearly advertised for sale.</li><li>• whether the dwelling is being marketed at a fair market value.</li><li>• whether there are any artificial barriers on the dwelling preventing sale; and</li><li>• whether the owner is taking any other reasonable steps to market the dwelling for sale. The same owner may only make use of the exception for a particular dwelling marketed for sale once however, the exception may be used again for the same dwelling if it has been sold and has a new owner.</li></ul>
<b>Class H</b>	Long-term empty homes and second homes	Dwellings being actively marketed for let (12 months limit). The exception will end either when the 12-month period has ended, when the dwelling has been let or

		<p>when the dwelling is no longer actively marketed for let. The council will determine:</p> <ul style="list-style-type: none"> <li>• whether the dwelling is clearly advertised for let.</li> <li>• whether the dwelling is being marketed at a fair market value.</li> <li>• whether there are any artificial barriers on the dwelling preventing letting; and</li> <li>• whether the owner is taking any other reasonable steps to market the dwelling for let.</li> </ul> <p>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.</p>
<b>Class I</b>	Long-term empty homes and second homes	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration).
<b>Class J</b>	Second homes only	Job-related dwellings. The exception will not apply to cases where someone chooses to have an additional property to be closer to work while having a family home elsewhere or where an individual is posted to a new location but maintain their previous address.
<b>Class K</b>	Second homes only	Occupied caravan pitches and boat moorings.
<b>Class L</b>	Second homes only	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.
<b>Class M</b>	Long-term empty home only	Empty properties requiring or undergoing major repairs or structural alterations (12 months limit).

### **Discretionary Reduction**

The dwellings described or geographically defined at Appendix A which in the reasonable opinion of the Revenues Manager are judged not to be structurally capable of occupation all year round and were built before the restrictions of seasonal usage were introduced by the Town and Country Planning Act 1947, will not be covered by the premium exceptions above. They will by default fall within the premium charge under Class B, so an agreement with Norfolk County Council and Office of the Police and Crime Commissioner for Norfolk would be needed to have this discretionary exception otherwise we would be liable to pay the other preceptors for the reduction.