

A.6 APPENDIX E

Council Tax Premiums to apply for the 2023/24 financial year:-
<i>From 1 April 2023, the following additional amounts of council tax (a premium) will be charged when a property has been empty for two years or more:</i>
Properties that are empty for two years, but less than five years, will attract a premium of 100%, and therefore charged 200% of the set council tax.
Properties that are empty for five years, but less than ten years, will attract a premium of 200%, and be charged 300% of the set council tax.
Properties that are empty for ten years or more will attract a premium of 300%, and be charged 400% of the set council tax.

The above premiums will apply to the property, so a change of ownership or tenancy will not affect the premium.