



STOCKPORT
METROPOLITAN BOROUGH COUNCIL

Council Tax

Empty Homes Policy



Ambitious Stockport, creating opportunities *for everyone*

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1 Introduction

- 1.1 This policy document sets out the council's approach to Council Tax charges for long-term empty and second homes in Stockport.
- 1.2 For the purpose of Council Tax, long-term empty homes are dwellings which have been unoccupied and substantially unfurnished for a period of 12 months. Second homes are dwellings which are substantially furnished but have no resident (i.e. it is not someone's sole or main residence).
- 1.3 Since April 2013, councils have been given the freedom to locally set discounts in relation to empty properties. They also have the discretion to charge an additional premium for owners of unoccupied and substantially unfurnished properties after 12 months. This is referred to as the long-term empty property premium.
- 1.4 From April 2025, councils can now also levy a premium charge on empty and furnished properties. This is known as the second home premium. The council will decide whether a property is a second home rather than a sole or main residence.
- 1.5 Premiums are payable in addition to the amount of Council Tax that would be due if the property was occupied. This gives local authorities a legislative tool to incentivise owners to bring unoccupied dwellings back into productive use, while enabling council's to raise additional revenue.
- 1.6 As premiums are applied one year after the date from which the property first became empty and not the date of ownership, charges will often apply immediately upon purchase.
- 1.7 The government recognises that there may be instances where it is inappropriate for Council Tax premium charges to apply. A number of exceptions to the long-term and second home premiums are available from April 2025.
- 1.8 Council Tax charges for empty homes will be reviewed and agreed by the council on an annual basis.

2 Legislation

- 2.1 Councils in England have the discretionary power to set local Council Tax discounts for empty properties under Section 11A of the Local Government Finance Act 1992 (LGFA92). The discount can be set at any level between 0% to 100%, depending on local policy.
- 2.2 Sections 11B and 11C of the 1992 Act originally enabled councils to apply a Council Tax premium on long-term empty properties that have been unoccupied and substantially unfurnished for more than two years.
- 2.3 Section 11B of the LGFA92, as amended by Section 79(1)(b) of the Levelling-up and Regeneration Act 2023, now permits councils to apply a premium on homes that have been empty for one year or more, effective from 1 April 2024. Section 80 of the 2023 Act also amended Section 11C, introducing new powers for councils to charge a premium of up to 100% on second homes, from 1 April 2025.
- 2.4 Under the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003, as amended by the 2012 Regulations, the government prescribed two classes of dwellings that are exempt from the long term empty and second homes premium:
 - A dwelling that would otherwise be the sole or main residence of a member of the armed forces who is absent due to service.

- A dwelling that forms part of a single property and is treated by a resident as part of their main home (e.g. an annexe).

2.5 In addition, Section 11D of the LGFA92 gives the Secretary of State the power to prescribe classes of dwellings that must be exempt from long term empty and second home premium charges. These are set out in the Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 and are outlined in Section 4 of this policy.

2.6 Any decision to vary or revoke a determination to apply a premium must be made before the beginning of the financial year to which it applies. This enables councils to take any changes into account when calculating their taxbase for the following year as well as giving local taxpayers advance notice of the changes.

2.7 Where a determination to charge a premium is made, councils must publish a notice of the determination in at least 1 newspaper circulating in its area within 21 days of the date of the determination.

3 Empty properties in Stockport

3.1 As a result of the continued pressure on local authority finances together with the need to encourage all owners of empty properties to bring them back in to use, the council made the difficult decision to remove all discounts for unoccupied properties from April 2019 and to apply the maximum premium charges allowable on long term empty properties. A premium charge will also be levied on second homes from April 2025, to encourage the use of dwellings as primary residences.

3.2 There are a number of exemptions that are available to reduce Council Tax liability in respect of an empty property, which include provision for people moving to a nursing home and time for probate to be granted following a death. A full list of exemptions can be found by visiting the council’s website at: [Properties exempt from Council Tax - Stockport Council](#)

3.3 The table below outlines the current level of premium charges payable in addition to the standard Council Tax charge in respect of both long-term empty properties and second homes within Stockport:

Property Type	Premium Charge
Class A holiday homes and chalets which are furnished	100% after 1 year
Class B unoccupied but furnished including second homes	100% after 1 year
Class C unoccupied and substantially unfurnished	100% after 1 year 200% after 5 years 300% after 10 years
Class D undergoing major repair work or structural alteration	100% after 1 year 200% after 5 years 300% after 10 years
Class E main residence of armed forces personnel	None
Class F annexes forming part of property	None

3.4 Class A properties typically include purpose-built holiday homes or chalets that are subject to planning restrictions preventing year-round occupancy. Air BnB’s would normally be charged business rates, but otherwise, treated as an empty property under Class B or C.

- 3.5 Class E and F properties are exempt by regulation from premium charges.
- 3.6 With increasing demand for housing, these changes have been implemented to encourage owners of empty properties to bring them back in to use, reduce anti-social behaviour associated with empty properties, reduce homelessness and further enhance and support essential services within the borough.

4 Exceptions to premium charges

- 4.1 A premium charge will not be made where a Council Tax exemption already applies in respect of any empty home, for example where the owner is in a nursing home.
- 4.2 The government has prescribed a number of exceptions to the premium charge effective from April 2025. Local Authority Guidance published in 2024/25 clarifies the circumstances in which an exception should apply and the conditions which must be met for this to be considered.
- 4.3 An exception to the premium charge will apply in respect of empty properties that are:
- Undergoing probate – it is recognised that the period after someone passes away is challenging, especially for those managing the estate. A 12-month exception will apply once probate or letters of administration are granted, providing there has been no change in ownership during this period.
 - Being actively marketed for sale or let – a Council Tax premium will not apply for up to a maximum of 12 months where owners are using their best endeavours to bring a property back into use as a sole or main residence.
 - Undergoing major repairs/structural alterations – No premium charge will be made for up to 12 months. This will also enable first time buyers to get on the property ladder without being faced with increased Council Tax charges. Where major repairs are completed in less than 12 months, the exception will still apply to the dwelling for up to 6 months or until the end of the 12 months whichever is sooner. This exception only applies to long-term empty properties; it does not include second homes.
 - Job-related second homes - The council tax system already contains provisions which ensure that in certain circumstances these dwellings receive a 50% council tax discount. In addition, where a dwelling is provided by a person's employer for the purposes of performing their work, no premium charge will apply when it becomes empty.
 - Caravan pitches and boat moorings as second homes – where the dwelling consists of a pitch occupied by a caravan or a mooring occupied by a boat.
 - Seasonal second homes with planning restrictions (including Class A dwellings) - in some cases certain dwellings may have restrictions on them which means that the dwelling could not reasonably be occupied as a permanent residence. A premium will not apply in respect of seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or planning condition prevents occupancy for more than 28 days continuously.
- 4.4 Exceptions may apply in succession where the dwelling meets the necessary criteria.
- 4.5 These exceptions only exclude relevant dwellings from premium charges; they do not affect the standard rate of Council Tax you may be liable for.

5 How to apply for a premium exception

- 5.1 Visit the council's website [Empty properties - Stockport Council](#) for information on what conditions need to be met and how to apply.
- 5.2 You will need to provide evidence as to the status of your property as part of the application process.
- 5.3 The council will request any further supporting evidence as deemed necessary to properly assess the merits of the application.
- 5.4 Where insufficient information is provided, then no exception will be granted. In some cases, it may be necessary for officers to visit the premises, and we would expect property owners to facilitate this where necessary.
- 5.5 Each application will be considered on its own merits in line with government guidance and policy criteria.
- 5.6 Council Tax should continue to be paid as notified whilst applications for a premium exception are being considered.

6 Notification

- 6.1 Where a property has become unoccupied, we will issue a new Council Tax bill at the point the relevant premium charge becomes due.
- 6.2 If an exception to the Council Tax premium charge is granted, a revised bill will be issued showing the updated instalments.
- 6.3 If an exception is not granted, you will receive written notification explaining the reasons for the decision.
- 6.4 We will send you an updated Council Tax bill when your premium exception expires, or if your circumstances change, for example, the property is no longer empty or no longer qualifies for an exception.

7 Reviews and accuracy of data

- 7.1 Empty properties will be monitored and reviewed regularly to ensure your Council Tax is calculated correctly. The council may use third party data agencies to verify the status of a property.
- 7.2 If you have a change in circumstances that affects your eligibility for a premium exception, you must tell us within 21 days of the date of change. Failure to do so may result in a penalty of £50. Similarly, you should notify the Council Tax team if your property becomes occupied.
- 7.3 The Council is committed to protecting public funds and ensuring that Council Tax premiums are correctly charged in line with legislation.
- 7.4 A taxpayer who tries to reduce their Council Tax liability by incorrectly or falsely declaring their circumstances, or by providing a false statement or evidence in support of their application for a premium exception, may have committed an offence under the Theft Act 1968.

7.5 Where this is suspected to be the case, the matter will be investigated as appropriate which may lead to criminal proceedings being instigated.

8 Payment difficulties

8.1 If you or the estate of the deceased are struggling to pay Council Tax on an empty property, please contact the team to discuss your repayment options by emailing council.tax@stockport.gov.uk or telephoning 0161 217 6014.

8.2 The additional revenue raised from the withdrawal of discounts for empty homes is used, in part, for a Council Tax Discretionary Hardship Fund with the intention of directing financial support to vulnerable families on a low income. It is also used to mitigate the risk of empty property owners suffering from financial hardship as a result of the removal of discounts or payment of a premium charge.

8.3 The council's policy on discretionary support for Council Tax can be found on the website: [Discretionary hardship payments for Council Tax - Stockport Council](#).

8.4 Local discretionary support may be used to reduce Council Tax payments, which results in a loss of income for the council. This reduction directly affects the funding available to support the council's budget and deliver essential services to Stockport residents. Therefore, such awards will only be granted in exceptional circumstances where genuine financial hardship can be clearly demonstrated.

9 Appeals

9.1 There is no right of appeal against the council's empty property discount scheme itself. However, you can appeal if you believe the council has not applied the rules of the scheme correctly in your case. If you wish to challenge the validity or fairness of the scheme itself, this will need to be done through a judicial review and it is recommended that you seek independent legal advice.

9.2 If you disagree with a specific decision made by the council—such as being charged Council Tax on an empty property or being refused an exemption from a premium charge—you do have the right of appeal under Section 16 of the Local Government Finance Act 1992.

9.3 You must in the first instance write to the council outlining the reason for your appeal. The council will then consider any additional information you have provided or whether further information or evidence is required, which would justify a change to the original decision.

9.4 The council will notify you of its final decision within 2 months of the receipt of your appeal. If you do not hear within this timeframe, you may appeal directly to the Valuation Tribunal Service which is independent and free to use.

9.5 If the original decision is upheld and you remain aggrieved; a further appeal can then be made to the Valuation Tribunal Service. You have two months to do this from the date of the council's reply.

9.6 The Valuation Tribunal Service contact details are:

Website: www.valuationtribunal.gov.uk/council-tax-appeals/

Telephone: 0303 445 8100

Email: appeals@valuationtribunal.gov.uk

10 Help and Advice on Empty Homes

- 10.1 The Greater Manchester Combined Authority (GMCA) 'Empty to Plenty' campaign offers help and support to bring empty homes back into use. The council's website also provides useful information for managing your property in Stockport, including options for renting through a housing provider, selling, or letting your home: [Empty to Plenty - Stockport Council](#).

11 Policy version control

Date	Action	By
01/10/2025	Policy creation	Andrea Griffiths