

Empty Home Council Tax Liability Flowchart

This is a guide to the statutory discounts and exemptions for which empty homes qualify. and discounts have been exhausted, council tax will be payable at 100% and may be charged at 200%, depending on local policy. Most local authorities raise council tax to 200% after a property has been empty for 12 months.

N.B. All discounts run concurrently from the date the property became empty and cannot be combined (two 10% discounts don't make a 20% discount). The only discount that doesn't run from the date the property became empty is when purchasing an empty property requiring structural repair.

