

Empty homes premium

Changes from 1 April 2026

From 1 April 2026 the additional levy (premium) for an unoccupied and unfurnished property will be charged after the property has been unoccupied for 1 year (instead of the current 2-year rule).

- For the first 6 months a 50% discount will apply
- 6 months to 1 year the standard rate of council tax is payable.
- 1 year to five years a 100% premium is payable (council tax doubles)
- 5 years to 10 years a 200% premium is payable (council tax trebles)
- 10 years or more a 300% premium is payable (council tax quadruples)

When calculating the premium due from 1 April 2026, we will use the date the property became empty, even if this was before 1 April 2026.

From the 1 of April 2025, certain classes of dwellings may be excluded from an empty home premium. Please refer to list of exceptions from empty home premium below.

There are certain circumstances in which the council can use an exception to the premium. Some are time-limited, but others have no end date. A list of these exceptions is shown in the guidance issued by Government but are also outlined below.

These exceptions form part of the policy adopted by the council.

Classes of dwellings	Definition
Class E	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation.
Class F	Annexes forming part of, or being treated as part of, the main dwelling.
Class G	Dwellings being actively marketed for sale (12 months limit)
Class H	Dwellings being actively marketed for let (12 months limit)

Class I	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)
Class M	Empty dwellings requiring or undergoing major repairs or structural alterations (12 months limit)

If you believe your property falls into one of the exception classes please email revenues@easthants.gov.uk with the details.

Please note that we may require evidence.