

Council Tax Levy on Empty Homes and Second Homes



Encouraging owners to bring properties back in to use

What is a Council Tax Empty Property Levy?

It is a premium that is applied to long term empty homes to encourage owners to bring properties back into occupation more quickly to deal with the housing shortages that have been widely reported.

Make sure you understand the levy and how it may affect you

What is defined as 'long term'?

When a property has been empty for one year or more.

Is there a difference between a long term empty property that is furnished or unfurnished?

Yes.

A property that is **empty** and **furnished** is referred to as a 'second home'.

A property that is **empty** and **unfurnished** is referred to as an 'empty property'.

There are different rules and levies that apply depending on if your property is furnished or unfurnished.

How much is the levy from 1 April 2025?

The table below shows the total percentage of council tax to be paid for long term unoccupied properties from 1 April 2025:

Length of time empty	Empty Home	Second Home
0 to 12 months	100% charge	200% charge
More than one year but less than five	200% charge	200% charge
Between five and ten years	300% charge	200% charge
Ten years or more	400% charge	200% charge



Are there any circumstances when the levy doesn't apply?

Yes. The government has set out circumstances where this additional premium is not payable. This is usually where an owner is trying to make a genuine effort to make use of their property or their circumstances mean they cannot occupy it permanently. You can find out more about these below or online at www.trafford.gov.uk/ehp

If you own a long term empty property or second home you can apply to be exempt from the premium if your property meets certain criteria as shown in the table below:

Reason	Empty Home	Second Home
Actively marketed for sale (12 months limit)	✓	✓
Actively marketed for rent (12 months limit)	✓	✓
Less than 12 months after grant of probate/letters of administration	✓	✓
Undergoing major repairs or structural alterations (12 months limit)	✓	✗
Job-related armed forces accommodation	✓	✓
Job-related property due to contract of employment	✗	✓
Occupied caravan pitch or boat mooring	✗	✓
Seasonal home where year-round permanent occupation is prohibited	✗	✓
Property is an annexe forming with part of main property	✓	✓

If you think your empty or second home meets one of these criteria then please visit: www.trafford.gov.uk/ehp

You should continue to pay your Council Tax while we consider your application.

**You must
apply online.**

