

**POTENTIAL CHANGES TO CURRENT DISCOUNTS AND EXEMPTIONS TO
COUNCIL TAX**

	Current Position	Options	Recommendation
Class A – Vacant dwellings where major repair works or structural alterations are required, under way or recently completed	100% exemption for 12 months	1. Remain unchanged 2. 50% exemption for 12 months 3. 0% exemption	0% exemption
Class C – Vacant dwelling, empty and substantially unfurnished	100% exemption for 6 months	1. Remain unchanged 2. 50% exemption for 6 months 3. 0% exemption	0% exemption ⁱ
Second Homes Discount	10% Discount	1. Remain unchanged 2. 0% Discount	0% Discount
Empty Homes Premium	100% charge after being empty over 2 years	1. Remain unchanged 2. Add 50% premium creating a charge of 150% after 2 years	Add 50% premium creating a charge of 150% after 2 years
Class L – An unoccupied dwelling which has been taken into possession by a mortgage lender	Liability for charge rests with borrower	Liability for charge to rest with lender	Liability for charge to rest with lender

ⁱ The report author was requested to consider whether the Council could implement a scheme so as to provide for a 100% exemption for 3 months; unfortunately the revisions to the legislation do not allow for such a scheme.