

**BOURNEMOUTH, CHRISTCHURCH AND POOLE COUNCIL  
COUNCIL TAX  
LOCAL GOVERNMENT FINANCE ACT 1992**

**DETERMINATION OF DISCOUNTS FOR SECOND AND EMPTY HOMES AND  
HIGHER AMOUNT FOR LONG-TERM EMPTY DWELLINGS AND DWELLINGS  
OCCUPIED PERIODICALLY**

In accordance with the provisions of sections 11A, 11B and 11C of the Local Government Finance Act 1992 as inserted or amended by the Local Government Act 2003, the Local Government Finance Act 2012, the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 and the Levelling Up and Regeneration Act 2023, Bournemouth, Christchurch and Poole Council makes the following determination which will come into force from 1 April 2024. This determination revokes any previous determinations.

**Second and Empty Homes**

The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 as amended by The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 has prescribed classes of dwelling for the purposes of section 11A of the Local Government Finance Act 1992.

Class A – dwellings which are not the sole or main residence of an individual, are furnished and the occupation is restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the year.

Class B - dwellings which are not the sole or main residence of an individual, are furnished and the occupation is not restricted by a planning condition preventing occupancy for a continuous period of at least 28 days in the year.

Classes A and B shall not include any dwelling which consists of pitch occupied by a caravan or a mooring occupied by a boat or where a person is liable for council tax for another dwelling which is job-related.

Class C – dwellings which are unoccupied and substantially unfurnished

Class D – dwellings which are vacant and are undergoing or require major repair work or structural alteration to render them habitable unless it has been such a dwelling for a continuous period of twelve months or more.

In accordance with section 11A of the Local Government Finance Act 1992, the Council determines that the discount under section 11(2)(a) shall not apply to dwellings of Classes A, B, C and D as described above.

**Higher amount for long-term empty dwellings**

A dwelling is a long-term empty dwelling if it has been unoccupied and substantially unfurnished for a continuous period of at least 1 year.

In accordance with section 11B of the Local Government Finance Act 1992, the Council determines that the discount under section 11(2)(a) shall not apply to long-term empty dwellings and that the amount of council tax payable in respect of such dwellings shall be increased as follows:

- (a) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 1 year, the council tax shall be increased by 100 percent
- (b) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 5 years but less than ten years, the council tax shall be increased by 200 percent
- (c) in respect of any dwelling that has been unoccupied and substantially unfurnished for a continuous period of at least 10 years, the council tax shall be increased by 300 percent

The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 as amended by The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 has prescribed classes of dwelling for the purposes of section 11B in relation to which this determination may not be made as follows:

Class E – dwellings which would be the sole or main residence of a person but which is empty while that person resides in accommodation provided by the Ministry of Defence by reason of their employment i.e. service personnel posted away from home.

Class F – dwellings which form annexes in a property which are being used as part of the main residence or dwelling in that property.

If a class of dwelling is prescribed by reference to a period of time for which a condition is met, it does not matter whether the period begins before this determination comes into force.

### **Higher amount for dwellings occupied periodically**

A dwelling is occupied periodically if there is no resident of the dwelling, and the dwelling is substantially furnished.

In accordance with section 11C of the Local Government Finance Act 1992, the Council determines that the discount under section 11(2)(a) shall not apply to dwellings occupied periodically, and the amount of council tax payable in respect of such dwellings is increased by 100 percent. The Secretary of State may by regulations prescribe one or more classes of dwelling in relation to which this determination may not be made.

As this is the Council's first determination under this section, it must be made at least one year before the beginning of the financial year to which it relates. This part of the determination therefore has effect for financial years beginning on or after 1 April 2025.