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# Council Tax premiums

Last Modified March 12, 2025



Premiums were introduced in 2016 in an attempt to bring unoccupied domestic property back into use and the rules and amounts have changed over that time.

From 1 April 2025 there will be an additional charge (premium) where the property is not occupied, as follows:

## Furnished properties

- 100% where the property is periodically occupied and it is substantially furnished. This is often referred to as a “second home class B” but can include holiday homes and short term holiday lets, where the people staying there have their main residence elsewhere. This can also include accommodation used for work purposes but where the accommodation is not tied to their contract of employment
- 100% where the property is a rental property but is unoccupied and furnished between lets. (Please note some exceptions may apply)

## Unfurnished properties

- 100% where the property has been unoccupied and substantially unfurnished for a period of more than 1 year but less than 5
- 200% where the property has been unoccupied and substantially unfurnished for a period of more than 5 years but less than 10
- 300% where the property has been unoccupied and substantially unfurnished for a period of more than 10 years

## Exceptions

There are however a number of exceptions where the premium will not apply. This means you will pay the normal rate for having an unoccupied property but a premium (an extra charge) will not be added to your bill. These are:

### Class G

Where the property has been actively marketed for sale at a reasonable price. We will not apply the premium for a period of 12 months from when the property was first marketed for sale. This applies to both unfurnished and furnished properties.

### Class H

Where the property has been actively marketed for rent at a rental value which is reasonable. We will not apply the premium for a period of 12 months from when the property was first marketed for rent, or when the former tenant left, whichever is later. This applies to both unfurnished and furnished lets.

### Class J

Where the property is provided as a condition of employment. This will commonly be a caretakers flat but where the employee has their main residence elsewhere. The property will be regarded as a second home and the normal charge will be payable but we will not apply the second home premium in this instance.

## Class K

Where a caravan or boat mooring are banded for Council Tax but the owner lives elsewhere then the property will be regarded as a second home and the normal charge will be payable but we will not apply the second home premium in this instance.

## Class L

Properties where occupation is restricted by a planning condition which specifies that the property may only be used as a holiday let. We would expect the applicant to provide a copy of the certificate of lawfulness which granted this permission.

## Class M

Where a property is unoccupied and either requires or is undergoing substantial renovations to make it habitable.

## Local 1

Where the property was previously subject to a long term unfurnished premium but has since been sold. The new owners will not be charged a long term empty premium for the first year following their purchase. This means the new owner will pay the normal charge but we will not apply the premium for 12 months from the date of sale. If however the property is still unoccupied after the initial one year period then the premium will be charged.

## Local 2

Where the previous owner of the property has passed away and their estate was subject to probate. The personal representative of the estate will not be charged a premium for the first 2 years following probate. If however the property is still unoccupied after the initial 2 years then the premium will be charged.

## How to apply

The award of a premium exception is not automatic. To qualify for an exception you will need to apply using the link below and provide evidence to support your claim.

[Apply for an exception](#)

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