

# Public Notice

4 March 2021



## Local Government Finance Act 1992

### Canterbury City Council – Empty Property Premium

Notice is hereby given that on 25 February 2021 the Council approved, under Section 11B of the Local Government Finance Act 1992 (as amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018), increasing the maximum premium for Council Tax that can be charged for unoccupied and unfurnished properties.

From 1 April 2021, Canterbury City Council will be increasing their empty property premium. A Council Tax premium is currently charged at 100% when a property has been unoccupied and substantially unfurnished for two years but less than five years, for properties that have been empty for five years or more a premium of 200% is currently charged.

From 1 April 2021, for properties that have been empty and substantially unfurnished for two years, but less than five years, the premium remains set at 100%. For properties that have been empty and substantially unfurnished for five years but less than ten years, the premium remains set at 200%. Where a property has been empty for ten years or more, the premium will increase to 300%. Properties subject to the premium will incur the additional premium on top of their Council Tax charge for the forthcoming year commencing 1 April 2021 or the applicable date thereafter.