

# COUNCIL TAX APPLICATION FOR AN EXCEPTION TO THE SECOND HOME AND LONG TERM EMPTY COUNCIL TAX PREMIUM



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Date:

With effect from 1 April 2025 the Council has introduced an additional council tax charge (a premium) on second home properties as well as reducing the premium from 2 years to 1 year on properties that have been empty and unfurnished for 1 year. The decision to introduce this premium was approved at a Full Council meeting on 25 January 2024 and is part of a broader initiative to address the impact of unoccupied homes on local housing availability.

This application form requests details that are relevant in deciding whether a property can receive an exception to the council tax empty and second home premium.

## Long Term Empty Property

From 1 April 2025, an additional Council Tax charge, known as a premium, will apply to properties that have been unoccupied and substantially unfurnished for one year or more as detailed below:

Empty Property Period	Premium Charge from 2024/25	Actual Charge
1 Year to 5 Years	100%	200%
5 Years to 10 Years	200%	300%
Over 10 Years	300%	400%

A long-term empty home is defined as a home which is both unoccupied and substantially unfurnished for a continuous period of at least 1 year.

## Second Home

From 1 April 2025, a 100% Council Tax Premium will be imposed on properties that are periodically occupied and meet the definition of a "Second Home"

A second home is defined as any dwelling that:

- Is substantially furnished, and
- there is no resident of the dwelling (i.e., no one lives there as their main home).

## Exceptions to the Council Tax Premium

The government has made regulations to provide exceptions to these premiums. That come into effect from 1 April 2025, as detailed below:

Exception Class	Exception may apply to	Exception definition
Class E	Long-term empty and second homes premium	Dwelling which is or would be someone's sole or main residence if they were not residing in job-related armed forces accommodation
Class F	Long-term empty and second homes premium	Annexes forming part of, or being treated as part of, the main dwelling
Class G	Long-term empty and second homes premium	Dwellings being actively marketed for sale (12 months limit)
Class H	Long-term empty and second homes premium	Dwellings being actively marketed for let (12 months limit)
Class I	Long-term empty and second homes premium	Unoccupied dwellings which fell within exempt Class F and where probate has recently been granted (12 months from grant of probate/letters of administration)
Class J	Second homes premium only	Job-related dwellings where a person must live for the purpose of performing their work
Class K	Second homes premium only	Occupied caravan pitches and boat moorings.
Class L	Second homes premium only	Seasonal homes where year-round, permanent occupation is prohibited, specified for use as holiday accommodation or planning condition preventing occupancy for more than 28 days continuously
Class M	Long-term empty premium only	<p>Empty dwellings that need or are undergoing major repairs or structural alterations (12months limit)</p> <p>In Gloucester we award a 25% discount for properties requiring or undergoing major repairs or structural alterations</p> <p>This exception has primarily been created for Local Authorities that do not offer a Major Repairs Discount.</p>

In all cases eligibility for the above exceptions will be assessed in accordance with the guidance issued by the government and supporting evidence provided by the Council Taxpayer. An exception will not be granted where insufficient information is provided to demonstrate that the eligibility criteria have been met.

If you believe that you qualify for an exception, please complete this form and return it to Gloucester City Council along with supporting evidence by 15 April 2025.

You can email forms and evidence to [revenues@gloucester.gov.uk](mailto:revenues@gloucester.gov.uk), please include the Council Tax account reference number in your email to us and the word reference in the subject of your email, for example 'Reference [your Council Tax number]'.

Why not save time and upload the completed form free of charge by logging in or registering for a 'My Gloucester' account by going to our website at [www.gloucester.gov.uk](http://www.gloucester.gov.uk)

Should you require further information about the exceptions, please visit our website or contact the Revenues Department, the details of which you will find at the top of this letter.

## Council tax application for an exception to the second home and long-term empty council tax premium

Council Tax Account Reference Number

Name of Applicant (i.e. Council Taxpayer)

Property Address

Correspondence Address

Daytime telephone number (including area code)

Email Address

Which exception to the Council Tax Premium are you applying for?

Class E   
Class F   
Class G

Class H   
Class I   
Class J

Class K   
Class L   
Class M

**Owners who are genuinely attempting to sell or let their property which has been vacant for at least 1 year**

Please provide details of any professional advice and assistance that has been obtained.

(it would be expected that when a property has been vacant for 1 year or more that a professional agent would have been engaged – written proof that the property is up for sale and a link to the online advert is required)

Have any offers to purchase or rent the property been received?

Yes

No

If yes, why were those offers refused?

(written confirmation of the reason for refusal will be required from a professional agent)

Is the sale price or rental in line with recent sale or rental prices for similar properties in the area?

Yes

No

Has the property been put up for sale at public auction?

Yes

No

If yes, please provide the date of the auction

Any other reason – please provide details

If you are a new owner of a long-term empty property - please provide details and evidence

The property must have changed hands, and the new owner must provide evidence of a firm commitment to bring the property back into use within 12 months. Evidence will be required which may include builder's quotes and confirmation of work started or other evidence supporting the work that is being undertaken. An inspection by one of our officers may be required to confirm the works are underway.

**Data Protection Privacy Statement** Any personal information that you provide will be processed in accordance with current Data Protection laws. It will be used by Gloucester City Council and our partners to deliver and improve services and fulfil our legal duties. We will not disclose any personal information to anyone else unless required or allowed to do so by law. Read more about how we use personal data on our website: [www.gloucester.gov.uk/about-the-council/data-protection-freedom-of-information/data-protection](http://www.gloucester.gov.uk/about-the-council/data-protection-freedom-of-information/data-protection)

**Declaration:**

I declare that the information given is correct. I do not object to the Council making any necessary enquiries to check this information. If there are any changes in the future to the information I have given, I must notify Gloucester City Council of any changes in circumstance within 21 days.

Signature:

Print full name:

Email address:

Phone number:

Date:

(You do not have to tell us your telephone number, but doing so will help us to contact you quickly in case we need any more information)

Please sign the declaration above and return the completed form to Gloucester City Council, Eastgate Management Suite, Eastgate Street, Gloucester, GL1 1PA  
or email us at [revenues@gloucester.gov.uk](mailto:revenues@gloucester.gov.uk) (quoting your ten digit account reference number beginning with 030 in the subject line)

**Why not save time and upload your completed form free of charge by registering for a 'My Gloucester' account by going to our website at [www.gloucester.gov.uk](http://www.gloucester.gov.uk)**