

**LICHFIELD DISTRICT COUNCIL
LOCAL GOVERNMENT FINANCE ACT 1992**

NOTICE OF CHANGES TO COUNCIL TAX DISCOUNTS AND EXEMPTIONS

Notice is hereby given that, at its meeting on the 25 February 2025, Lichfield District Council, determined that from 1 April 2025 the following changes to Council Tax discounts will apply as allowed by Section 11 of Local Government Finance Act 1992.

- The Council Tax discount of 50% for a maximum period of 12 months, where a property is undergoing structural alterations or major works to make it habitable, will reduce to 0%.
- A Council Tax premium of 100% (totalling 200% council tax) is to be applied to dwellings which have been unoccupied for more than 1 year, subject to any statutory exemptions.
- An exemption from a council tax premium (of any amount), in addition to the statutory exemptions, will be applied where:
 - A long term empty property has had a relevant transaction (sale or leasehold) for a maximum period of 12 months.
 - A second home is occupied to fulfil their professional duty to deliver vital services or employment opportunities with the district.
 - A second home is occupied to accommodate some one's medical needs, where relocation or sale is impracticable.
 - A empty or second home premium would cause exceptional financial hardship.

and in considering whether a dwelling is a long-term empty property or second home, any one period, not exceeding six weeks, during which it is not unoccupied, shall be disregarded.

Lizzie Barton
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