

SCHEDULE 2

Regulation 6(3)(b)

CLASSES OF UNOCCUPIED DWELLINGS SUBJECT TO RESTRICTIONS ON THE POWER OF A LOCAL AUTHORITY TO VARY COUNCIL TAX

Property being marketed for sale

1. An unoccupied dwelling that has been continuously unoccupied for less than two years and in respect of which the person who is liable to pay the council tax that is chargeable can produce evidence to establish that—

- (a) it is being actively marketed for sale on terms and conditions, including proposed price, which are appropriate for sale of the property; and
- (b) an offer to purchase at that price would be accepted by the owner.

Property being marketed for let

2. An unoccupied dwelling that has been continuously unoccupied for less than two years and in respect of which the person who is liable to pay the council tax that is chargeable can produce evidence to establish that—

- (a) it is being actively marketed for let on terms and conditions, including proposed rent, which are appropriate for let of the property; and
- (b) an offer to pay such a rent would be likely to lead to creation of a tenancy.

Interpretation

3. In determining for the purposes of paragraphs 1 and 2 whether a dwelling has been continuously unoccupied for less than two years—

- (a) the dwelling is to be regarded as having been unoccupied during any period of occupation as a sole or main residence which was less than three months in duration;
- (b) the dwelling is to be regarded as having been occupied during any period in which it was a second home or a dwelling of a class referred to in Schedule 1; and
- (c) where the dwelling has never been occupied, the length of time is to be determined by reference to the length of time since the dwelling was entered on the valuation list compiled and maintained under section 84 of the Local Government Finance Act 1992.