

## SCHEDULE 2

### 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.