

SCHEDULE 2

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

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.