

## **Local Government Finance Act 1992**

Notice is hereby given Pendle Borough Council, on 27th February 2025, made the following resolution:

### **Council Tax Premiums**

In accordance with Section 11B (1C) of the Local Government Finance Act 1992 as amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, the following premiums will apply to dwellings which are unoccupied and substantially unfurnished (empty homes premium):

- (a) a 100% premium, where the dwelling has been empty for more than one year;
- (b) a 200% premium, where the dwelling has been empty for between five and ten years; and
- (c) a 300% premium, where the dwelling has been empty for more than 10 years.

The above premiums will be effective from 1 April 2025.

### **Section 11C** of the Local Government Finance Act 1992

The Council has resolved the following:

- A premium of 100% shall apply to all furnished dwellings which are no one's main residence (second homes premium).

The above premiums shall apply from 1 April 2026

Any queries about Council Tax discounts or premiums should be addressed to the revenues section of Pendle Borough Council on [pendle.revenues@pendle.gov.uk](mailto:pendle.revenues@pendle.gov.uk)

Dated this 21st day of March 2025