

With effect from 1st April 2025 Dorset Council is charging double Council tax on second homes within its area.

For information the rules are shown below. It could be that the Parish Council has a role to play in

- identifying and reporting second homes
- identifying the expiry of 12 month exceptions

And guidance is being sought from Dorset Council as to whether this is the case.

“Council Tax on second homes

A second home is a furnished property that you own or rent, which is not used as someone’s main residence.

From 1 April 2025, you will pay a Council Tax premium on any property that qualifies as a second home.

The premium for a second home is an additional 100% of your Council Tax rate, meaning the bill is doubled.

Exceptions to the second home premium

The additional premium does not apply to:

- annexes used as part of the main home
- job related accommodation
- occupied caravan pitches and boat moorings

These exceptions have been set by the Government. Find further [guidance on exceptions to the second homes premium](#) on GOV.UK.

Time-limited exceptions

Some properties may qualify for a 12-month exception. These include:

- if you are selling or letting the property
- if the property is in probate (following the legal process after someone dies)
- if there are existing restrictions on how you can occupy the home.

Seasonal Homes with Occupancy Restrictions

A 12-month exception applies to seasonal homes where year-round or permanent occupation is prohibited.

This exception applies if there are occupancy restrictions set when the property’s planning permission was granted.

These restrictions include:

- preventing occupancy for a continuous period of at least 28 days in a one-year period
- the property cannot be occupied as someone's main home
- the property is only available for holiday use

Properties actively marketed for sale or let

A 12-month exception applies to properties that are actively marketed for sale or let at a reasonable price. Marketed for sale includes:

- freehold properties
- leasehold properties with a lease of 7 years or more

The 12-month exception starts from the date the property is first marketed for sale or let.

If you sell or let the property within the 12-month period, the exception will end.

No further exceptions will be granted unless the property has been sold or a tenancy has been granted for a term of 6 months or more.

Probate

This 12-month exception also applies to properties following the grant or probate or letters of administration being issued. “

Cllr Henry Lovegrove

16.1.25