

<b>Dwellings</b>	<b>Current Discount/Exemption</b>	<b>Govt Proposals</b>	<b>IWC Proposals</b>
Second Homes	10%	To allow local/billing authorities reduce the discount to 0%	Reducing discount to zero.
Empty dwellings undergoing major or structural repair	100% exemption for maximum 12 months	Abolish exemption replacing with a discount between 0% and 100% for 12 months	75% discount for 12 month period
Vacant dwellings which become unoccupied and substantially unfurnished	100% exemption for maximum 6 months	Abolish Exemptions allowing complete discretion over the level of discount to be applied between 0% and 100% and the time period for which it may apply to an empty home	100% discount for 3 months from the date the property becomes unoccupied & substantially unfurnished thereafter reducing to zero discount.
Long term empty properties which are left unoccupied and substantially unfurnished for longer than two years	0%	To levy a premium of 50% making the total liability 150% after two years.	To levy a premium of 50% making the total liability 150% after two years.
Properties where mortgagee is in possession	100% exemption	Allow billing authorities to withdraw the exemption or reduce the discount to nil if regulations allow for this and make the mortgagee liable	To be considered at a later date when regulations are known.