

# Vacant housing: data, policies and developments

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## Key points

- Vacant housing can be divided into 2 broad groups according to the length of vacancy: short-term vacancies (less than 6 months) and long-term vacancies (6 or more months).
- The total amount of short and long-term vacant housing in NSW was estimated to be 298,510 in 2021. Long-term vacancy is not well understood, in part because of the lack of data. Drawing upon 3 sources of vacancy data in NSW, the total number of long-term vacant dwellings could be somewhere between 15,000 (0.5% of total dwellings) and 43,185 (1.4%).
- Researchers in Australia and other jurisdictions have called for improved data on vacant housing to inform better policymaking.
- The question of whether housing vacancy could be considered problematic depends in part on the reasons for the vacancy. Short-term, frictional vacancy, where a dwelling is available for sale or rent, is essential for a well-functioning housing market. Some types of involuntary long-term vacant housing, such as abandoned dwellings, can lead to negative outcomes including increased crime rates. Voluntary long-term vacancies, where dwellings are held vacant for reasons such as speculation for capital growth, are considered problematic in many jurisdictions where housing affordability is an issue.
- Both 'carrot' and 'stick' policy responses are being used around the world to deal with long-term vacant housing. These policy responses range from tax incentives and dedicated government staff who work with owners to bring vacant housing back into use, to taxation and compulsory requisition or purchase.
- Vacant property taxes have been established in 27 jurisdictions. Arguments in favour of these taxes include that they are a proportionate response to the lack of adequate housing, and that case studies have shown that they can play an effective role in bringing vacant units back onto the market. Arguments against include that the effect of the tax will only be transitory, that the economic costs for owners may be higher than the economic benefits, and that effective enforcement is difficult and costly.
- Vacant housing has been debated on several occasions by the 58<sup>th</sup> NSW Parliament. Several members across political parties have called for measures to be introduced to reduce the amount of long-term vacant housing. A series of motions calling for the government to conduct a residential dwelling use and vacancy audit have also been debated.
- In February 2024, the NSW Government released a discussion paper on short and long-term rental accommodation. The paper noted that vacant housing could provide a housing supply solution for the near future and canvassed potential financial incentives for owners to shift short-term rental accommodation, vacant housing and holiday homes to long-term uses. In December 2024, planning reforms were made to allow for the use of vacant dwellings for temporary housing purposes.

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# 1. Introduction

Housing may be vacant for a range of reasons and for varying lengths of time. Determining when a policy response is required to the issue of vacant housing, and what form it should take depends in part on the reasons for the vacancy. Frictional vacancy, where a dwelling is available for sale or rent, is essential for a well-functioning housing market.<sup>1</sup> Some types of involuntary, long-term vacancies can be considered problematic. For example, research shows that abandoned dwellings may lead to negative outcomes such as reduced property values in the area, increased crime rates, social fragmentation, and economic decline.<sup>2</sup>

Voluntary long-term vacancies have been the subject of policy debate in jurisdictions with low housing affordability. This is because many of these properties are held vacant for speculative reasons such as achieving capital growth. These debates have involved addressing questions such as: what constitutes a proportionate policy response?<sup>3</sup> What is the most economically efficient response?<sup>4</sup> And how should policymakers balance the tension between property rights, in this case the right to keep a property vacant, and the human right to adequate housing?<sup>5</sup>

Determining what policy response to adopt is also made difficult by the lack of rigorous data and research. Key questions need further research: how much housing is vacant? Why is it vacant? And what impact does vacancy have on housing supply and affordability?<sup>6</sup>

Research published in 2022 unpacked the insights on vacant housing that can be found in Census data.<sup>7</sup> The paper highlighted the importance of improving our understanding of the issue, finding that the number of dwellings vacant on a usual residence basis in Australia rose by 35.2% between 2016 and 2021, a rate much higher than the 9.6% increase in total dwelling stock. This is a more nuanced

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<sup>1</sup> M Flas et al., [Identifying housing vacancy using data on registered addresses and domestic consumption](#), *Housing Studies*, 2024, 39(5):1,317-1,339, doi.org/10.1080/02673037.2022.2119212.

<sup>2</sup> See for example: A Mallach, [The empty house next door](#), Lincoln Institute of Land Policy, May 2018; M Gentili and J Hoekstra, [Houses without people and people without houses: a cultural and institutional exploration of an Italian paradox](#), *Housing Studies*, 2019, 34(3):425-447, doi.org/10.1080/02673037.2018.1447093; G Newman et al., [Evaluating drivers of housing vacancy: a longitudinal analysis of large U.S. cities from 1960 to 2010](#), *Journal of Housing and the Built Environment*, 2019, 34(3):807-827, doi:10.1007/s10901-019-09684-w; W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023.

<sup>3</sup> J Barrett, [Vacant property taxes and the human right to adequate housing](#), *Journal of Australian Taxation*, 2018, 20(1):123-145.

<sup>4</sup> C Hansen, [Vacant land taxes and housing supply](#), Working paper for the New Zealand Productivity Commission, December 2019; T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, 2024; Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024.

<sup>5</sup> J Barrett, [Vacant property taxes and the human right to adequate housing](#), *Journal of Australian Taxation*, 2018, 20(1):123-145; United Nations Special Rapporteur on the right to adequate housing, [The human right to adequate housing](#), 2025, accessed 11 April 2025; J Hohmann, [The right to housing in Australia](#), Human Rights Law Centre, 17 February 2025.

<sup>6</sup> J Bourne, [Empty homes: mapping the extent and value of low-use domestic property in England and Wales](#), *Humanities & Social Sciences Communications*, 13 February 2019, doi.org/10.1057/s41599-019-0216-y; C Hansen, [Vacant land taxes and housing supply](#), Working paper for the New Zealand Productivity Commission, December 2019, p12; T Wilson et al., [Were there really 1 million unoccupied dwellings in Australia on census night 2021?](#), *Australian Population Studies*, 2022, 6(2):14-26, doi.org/10.37970/aps.v6i2.106; C Yiu and T Murray, [Housing price-vacancy dynamics – an empirical study of the Hong Kong housing market](#), *International Journal of Financial Studies*, 2024, 12(3):74, doi.org/10.3390/ijfs12030074.

<sup>7</sup> T Wilson et al., [Were there really 1 million unoccupied dwellings in Australia on census night 2021?](#), *Australian Population Studies*, 2022, 6(2):14-26, doi.org/10.37970/aps.v6i2.106.

picture of housing vacancy than commonly arises from Census coverage, which often focuses only on whether a dwelling was vacant on Census night,<sup>8</sup> and it challenges assumptions made in the dwelling projections used by policymakers.

The purpose of this paper is to support more in depth and informed discussion of housing vacancy and how it could be addressed in NSW. The paper sets out a typology of vacant housing that draws on the research literature and reflects the nature of the available vacant housing data (section 2). This typology is applied to 4 sources of NSW vacant housing data to explore vacancy in NSW (section 3). Data about housing vacancy for NSW state electorates and regions can be found in [interactive tables](#) on the parliament's website.

A range of policy responses to long-term vacant housing are found across international jurisdictions (section 4). The policies summarised in this paper include monitoring, vacant housing strategies, rental agreements, tax incentives, vacant housing taxes, and compulsory requisition or purchase. Case studies and research findings are included where available. The paper ends with an overview of relevant NSW parliamentary and government developments (section 5).

This paper does not examine policy issues related to short-term vacant housing such as short-term rental accommodation (STRA), holiday homes and second homes. It also does not address the related issues of the misallocation of housing stock<sup>9</sup> or vacant social housing<sup>10</sup>.

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<sup>8</sup> See for example: Australian Housing and Urban Research Institute (AHURI), [Are there 1 million empty homes and 13 million unused bedrooms?](#) Brief, 13 September 2022, accessed 12 June 2025.

<sup>9</sup> See for example: Victorian Legislative Council Legal and Social Issues Committee, [The rental and housing affordability crisis in Victoria](#), November 2023, [Chapter 3.7](#); R Yetsenga, [Searching for the right housing formula](#), Bluenotes, ANZ, 22 April 2024, accessed 12 June 2025.

<sup>10</sup> R Jackson, [Construction commences to bring vacant public homes back into use to house people in need](#) [media release], NSW Government, 5 February 2025; R Jackson, [Housing supply](#), NSW Hansard, 26 March 2025.

## 2. Why is some housing vacant?

The reasons why dwellings are vacant vary by country, city and housing market.<sup>11</sup> Vacant housing is categorised in a few different ways in the research and policy literature.<sup>12</sup> The typology presented here draws on this literature and accounts for the nature of the available data on vacant housing in NSW (Figure 1). It divides vacant housing into 2 broad groups according to the length of the vacancy because of the importance of this parameter for different policy responses:

- Short-term vacancies (generally less than 6 months)
- Long-term or structural vacancies (generally 6 or more months).<sup>13</sup>

Of the 5 subgroups in the typology, the last 3 are sometimes subject to policy and regulatory measures. [Section 4](#) focusses primarily on measures related to long-term vacant housing.

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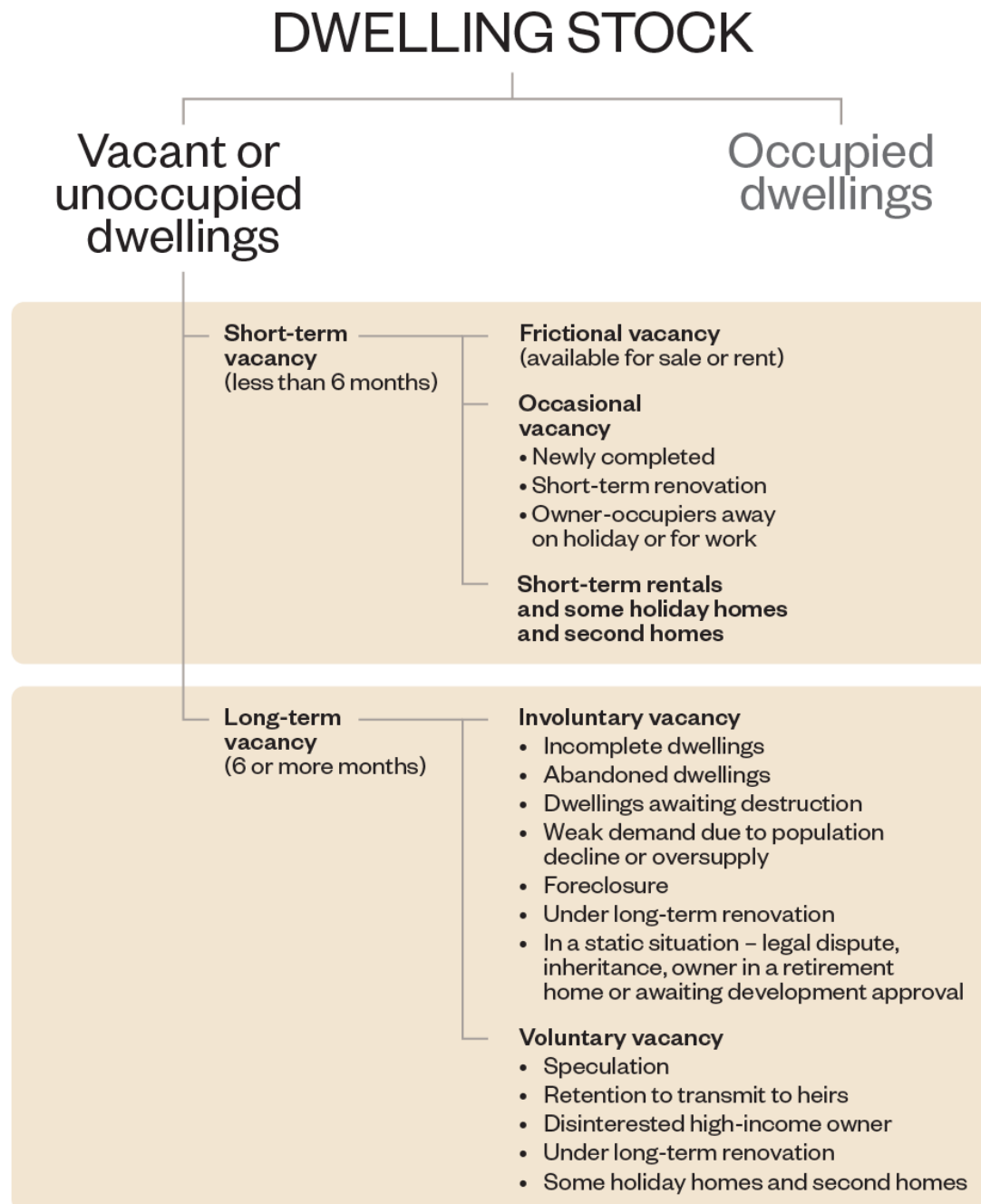
<sup>11</sup> M Gentili and J Hoekstra, [Houses without people and people without houses: a cultural and institutional exploration of an Italian paradox](#), *Housing Studies*, 2019, 34(3):425-447, doi.org/10.1080/02673037.2018.1447093.

<sup>12</sup> See for example: FEANTSA, [Vacant real estate: seizing the opportunity to find affordable housing solutions](#), updated 2016; A Matoga, [How media shape the perception of temporary uses: a qualitative media analysis on vacancy and temporary uses in Vienna](#), *disP - The Planning Review*, 2019, 55(1):85-96, doi.org/10.1080/02513625.2019.1598114; A Ferrer et al., [The vacancy report: how Los Angeles leaves homes empty and people unhoused](#), Strategic Actions for a Just Economy, 2020; S Caramaschi and F Chiodelli, [Reconceptualising housing emptiness beyond vacancy and abandonment](#), *International Journal of Housing Policy*, 2023, 23(3):588-611, doi.org/10.1080/19491247.2022.2074268; M Flas et al., [Identifying housing vacancy using data on registered addresses and domestic consumption](#), *Housing Studies*, 2024, 39(5):1,317-1,339, doi.org/10.1080/02673037.2022.2119212.

<sup>13</sup> For a critique of the division at the 6-month point, see: Indigo House, [Bringing empty homes back into use: audit of privately owned empty homes](#), An independent audit of long-term empty homes policy and interventions in Scotland, Tackling Child Poverty and Social Justice Directorate, Scottish Government, 19 September 2023, [Chapter 8: Conclusions and recommendations](#).



Figure 1: Typology of housing vacancy



Source: NSW Parliamentary Research Service using information about vacant housing.

A dwelling may be vacant on a short-term basis for several reasons. Dwellings used as holiday homes, second homes or as short-term rentals may only be occupied for short periods of time during the year for work, holidays or on weekends. In some cases, holiday homes and second homes may

also be vacant on a long-term basis.<sup>14</sup> Occasional vacancy may occur when the owner-occupiers are away for recreational or work reasons, the dwelling is undergoing short-term renovations, or the dwelling is only newly completed. Frictional vacancy refers to those dwellings that are on the market for sale or rent.<sup>15</sup> A healthy frictional vacancy rate, typically 3-5%, is essential for facilitating mobility within a housing market.<sup>16</sup>

Long-term vacant dwellings are not on the market and have been vacant for 6 or more months.<sup>17</sup> A dwelling may be vacant on a long-term basis for involuntary or voluntary reasons. Involuntary vacancy may occur despite the owner wanting to sell or rent the dwelling. In countries such as South Korea, Japan, the United States and the United Kingdom, a large proportion of long-term vacant housing is vacant due to population decline, weak demand or foreclosure.<sup>18</sup> Long-term vacancy may be due to the state of the dwelling, such as it being incomplete, under long-term renovation, abandoned or awaiting destruction. In some circumstances, the reason may be outside the control of the owner. For example, the house may be part of a deceased estate that can take up to a year to resolve, or there may be delays during the process of getting development approval for modification of the dwelling. Long-term vacancy may also be the result of a deliberate choice by the owner to hold the dwelling vacant for reasons such as retention to transmit to heirs, use as a second home, or speculation to achieve capital growth or while waiting for a redevelopment opportunity.<sup>19</sup>

Long-term vacancy is not well understood, in part because of the lack of suitable data.<sup>20</sup> According to basic economic theory, in markets where there is strong demand, house prices should decrease when vacancy rates rise and vice versa.<sup>21</sup> This has been demonstrated by research in some countries. For example, a study of the German housing market found that a doubling of the vacancy rate was

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<sup>14</sup> See for example: M Sandford, [Council tax: empty properties](#), UK House of Commons Library, Research Briefing Number 02857, 13 November 2024.

<sup>15</sup> S Gandhi et al., [Insecure property rights and the housing market: explaining India's housing vacancy paradox](#), *Journal of Urban Economics*, September 2022, 131, 103490, doi.org/10.1016/j.jue.2022.103490.

<sup>16</sup> M Flas et al., [Identifying housing vacancy using data on registered addresses and domestic consumption](#), *Housing Studies*, 2024, 39(5):1,317-1,339, doi.org/10.1080/02673037.2022.2119212.

<sup>17</sup> FEANTSA, [Vacant real estate: seizing the opportunity to find affordable housing solutions](#), updated 2016; W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023; T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024.

<sup>18</sup> R Molloy, [Long-term vacant housing in the United States](#), *Regional Science and Urban Economics*, 2016, 59:118-129, doi.org/10.1016/j.regsciurbeco.2016.06.002; H Joo and S Lee, [Spatial analysis of abandoned houses and their influencing factors in South Korea](#), *Applied Sciences*, 2021, 11(18):8576, doi.org/10.3390/app11188576; M Suzuki et al., [Negative externalities of long-term vacant homes: evidence from Japan](#), *Journal of Housing Economics*, September 2022, 57, 101856, doi.org/10.1016/j.jhe.2022.101856; W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023.

<sup>19</sup> A 2022 report by the Wise Group investigated empty homes in New Zealand via a survey of landowners. The report explores issues such as why homes are kept empty and the barriers to returning homes to the long-term rental market: Wise Group, [Empty homes](#), 2022.

<sup>20</sup> M Gentili and J Hoekstra, [Houses without people and people without houses: a cultural and institutional exploration of an Italian paradox](#), *Housing Studies*, 2019, 34(3):425-447, doi.org/10.1080/02673037.2018.1447093; C Yiu and T Murray, [Housing price-vacancy dynamics – an empirical study of the Hong Kong housing market](#), *International Journal of Financial Studies*, 2024, 12(3):74, doi.org/10.3390/ijfs12030074; T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, 2024.

<sup>21</sup> M Gentili and J Hoekstra, [Houses without people and people without houses: a cultural and institutional exploration of an Italian paradox](#), *Housing Studies*, 2019, 34(3):425-447, doi.org/10.1080/02673037.2018.1447093.



associated with a 5-8% decline in dwelling prices.<sup>22</sup> However, there are many countries with housing markets where there are both high prices and high numbers of vacant dwellings or, in other words, where strong demand does not necessarily result in low rates of vacant dwellings.<sup>23</sup> The reasons why this may be the case can vary by housing market. For example:

- In England, planning policy can be used to restrict housing supply to reduce vacancy rates. In theory, these restrictions create 2 opposing effects. An 'opportunity cost effect' is where policy reduces the rate of new building, thereby increasing prices and the opportunity cost of keeping housing vacant. Restrictive planning policies also slow the rate of adaptation of housing to changes in the structure of demand, otherwise known as the 'mismatch effect'. This occurs when the attributes of existing and new housing stock do not match changes in demand such as, for example, a rise in the number of families who need more bedrooms. A 2018 study found that the mismatch effect was stronger: local authorities with more restrictive planning policies had higher vacancy rates.<sup>24</sup>
- Several studies have investigated the combination of high vacancy rates and high prices in Mediterranean countries (such as Spain, Malta and Italy). Factors which explain the combination include a culture of home ownership; an important role for the family in providing access to housing, in part because of a weak welfare state; strong rural to urban migration patterns; and a history of strict rent regulation and tenant protection which act as a disincentive to owners when deciding whether to rent their property.<sup>25</sup>
- In many cases, the decision to keep a dwelling vacant is dependent on the trade-off between the option value and cash returns. Empty property offers more options. For example, when rents are low, a landlord can avoid locking in low returns and the challenge of raising rent later. When sales prices are low, vendors can postpone sale until prices have risen and they are likely to receive a higher price for a vacant dwelling compared to a tenanted dwelling.<sup>26</sup> A study of the impact of excess supply in Melbourne during the COVID-19 pandemic found that the growth in long-term vacancies correlated strongly with sub-markets where rents fell. This suggests that vacancy growth was at least due in part to owners being unwilling to adjust price expectations to meet the market.<sup>27</sup>

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<sup>22</sup> O Lerbs and M Teske, [The house price-vacancy curve](#), ZEW Discussion Papers, No. 16-082, ZEW - Leibniz Centre for European Economic Research, 2016.

<sup>23</sup> See for example: C Fritzsche and L Vandrei, [Causes of vacancies in the housing market - a literature review](#), ifo Working Paper No. 258, ifo Institute - Leibniz Institute for Economic Research at the University of Munich, Munich, 2018.

<sup>24</sup> P Cheshire et al., [Empty homes, longer commutes: the unintended consequences of more restrictive local planning](#), *Journal of Public Economics*, 2018, 158:126-151, doi.org/10.1016/j.jpubeco.2017.12.006. See also some research cited by: M Gentili and J Hoekstra, [Houses without people and people without houses: a cultural and institutional exploration of an Italian paradox](#), *Housing Studies*, 2019, 34(3):425-447, doi.org/10.1080/02673037.2018.1447093.

<sup>25</sup> M Gentili and J Hoekstra, [Houses without people and people without houses: a cultural and institutional exploration of an Italian paradox](#), *Housing Studies*, 2019, 34(3):425-447, doi.org/10.1080/02673037.2018.1447093.

<sup>26</sup> T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, 2024. See also: M Segú, [The impact of taxing vacancy on housing markets: evidence from France](#), *Journal of Public Economics*, 2020, 185:104079, doi.org/10.1016/j.jpubeco.2019.104079.

<sup>27</sup> T Helm, [Melbourne's pandemic rental dynamics: an \(un\)natural experiment in excess supply](#), Prosper Australia, May 2023.

## 3. How much housing is vacant in NSW?

Measuring the amount of vacant housing is difficult because of the range of reasons why housing may be vacant. The collection of vacant housing data faces challenges such as cost and the fact that a large proportion of vacant housing is only vacant for part of the year. Depending on the methodology used, any point-in-time snapshot of vacant housing may therefore exclude some short- and long-term vacant housing.

This section presents the available NSW vacant housing data, with an explanation of each data source and the issues that should be considered when interpreting results. It ends with a short discussion of research into trends in vacant housing in Australia conducted with Census data. This research highlights the importance of improving our understanding of vacant housing.

### 3.1 NSW data

Four sources provide some insight into the amount of vacant housing of all types in NSW, 3 of which include some data on long-term vacant housing:

- Australian Bureau of Statistics (ABS) Census of Population and Housing
- Transport for NSW (TfNSW) population and dwelling projections
- ABS estimates based on experimental administrative data
- NSW Treasury estimates of short-term and long-term vacancies.

#### 3.1.1 Census of Population and Housing

The Census of Population and Housing classifies all private<sup>28</sup> dwellings as occupied or unoccupied according to their status on Census night. Most unoccupied dwellings were separate houses, townhouses, apartments or flats. The category also includes holiday homes (both personal use and those rented out commercially), huts and cabins, newly completed dwellings, habitable dwellings that are due for demolition or repair, and dwellings available to rent.<sup>29</sup>

There are 2 issues with Census data when it comes to evaluating housing vacancy:

- It counts dwellings as they were on Census night – as occupied or unoccupied – rather than counting them based on whether they are normally a place of usual residence. Place of usual residence refers to the primary address where a person lives for 6 or more months in a year. For example, some dwellings (such as holiday rental or second homes) may have been counted as occupied on Census night when they only had people in them temporarily. The

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<sup>28</sup> The distinction here is not between private and public dwellings (where public dwellings are government-owned) but between private and non-private dwellings, where [non-private dwellings](#) include hotels, staff quarters, boarding houses, hospitals, nursing homes, hostels and prisons.

<sup>29</sup> Australian Bureau of Statistics (ABS), [Census of population and housing: census dictionary, dwelling type \(DWTD\), 2021](#), 15 October 2021, accessed 3 September 2024.

reverse is also true: some dwellings counted as being unoccupied on Census night normally have people living in them on a permanent basis (see [section 3.2](#)).<sup>30</sup>

- It does not identify the reason why a dwelling was unoccupied, although it used to in the 1980s.<sup>31</sup>

The proportion of private dwellings in NSW that were unoccupied on Census night (9.3%) remained the same between 2011 and 2016 (see [interactive tables](#) for data by NSW electorate and region). Census night in 2021 (10 August) occurred when some parts of NSW were in lockdown due to the COVID-19 pandemic. For this reason, more people were counted at home due to reduced population movement, and the proportion of unoccupied private dwellings fell to 8.9% (299,524 dwellings).<sup>32</sup>

SGS Economics & Planning have produced estimates of the amount of vacant housing in Australia by reason using 2016 Census data.<sup>33</sup> The estimates were calculated using data from Censuses taken in the 1980s, contemporary data sources and a set of assumptions about the housing market. The SGS Economics & Planning methodology was applied to NSW unoccupied dwellings data for the 2011 to 2021 Censuses by the Research Service (Table 1).

Four of the categories in Table 1 capture voluntary and involuntary long-term vacant housing. An estimated 20,068 (0.6% of all dwellings) were vacant for 'other' reasons. This category appears to include all voluntary long-term vacancies except holiday homes and some long-term repairs or alterations as well as some involuntary long-term vacancies (such as where the owner is in a retirement home). An additional 68,291 (2.0%) were holiday homes, 13,479 (0.4%) were undergoing either short-term or long-term repairs or alterations and 4,493 (0.1%) dwellings were awaiting demolition. Given that the Census counts unoccupied dwellings based on their status on Census night, the count of holiday homes derived using this methodology is most likely an undercount.

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<sup>30</sup> T Wilson et al., [Were there really 1 million unoccupied dwellings in Australia on census night 2021?](#), *Australian Population Studies*, 2022, 6(2):14-26, doi.org/10.37970/aps.v6i2.106.

<sup>31</sup> SGS Economics & Planning, [Solved: why no one was home on census night](#), 24 July 2017, accessed 10 March 2025.

<sup>32</sup> Australian Bureau of Statistics (ABS), [COVID-19 and the 2021 Census](#), Australian Government, 28 June 2022, accessed 9 April 2025.

<sup>33</sup> SGS Economics & Planning, [Solved: why no one was home on census night](#), 24 July 2017, accessed 10 March 2025. The NSW Treasury also drew upon this methodology when developing their own estimates of long-term vacant housing in NSW: Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short- and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, p11.

**Table 1: Estimated breakdown of total NSW unoccupied dwellings in Census data**

Category	Description	2011	2016	2021	% of all dwellings
Resident absent	Occasional vacancy	115,687	124,149	130,592	3.9%
Holiday home	Holiday homes	60,497	64,922	68,291	2.0%
Rental (short and long-term)	Short-term rentals or frictional vacancies	28,126	30,183	31,750	0.9%
Other	Some voluntary and involuntary vacancies	17,778	19,078	20,068	0.6%
Newly completed	Occasional vacancy	14,063	15,091	15,875	0.5%
For sale	Frictional vacancy	13,267	14,237	14,976	0.4%
Repairs or alterations	Short- (occasional vacancy) or long-term vacant housing	11,940	12,814	13,479	0.4%
Awaiting demolition	Involuntary vacancy	3,980	4,271	4,493	0.1%
Total unoccupied dwellings	Unoccupied dwellings	265,338	284,745	299,524	8.9%
All dwellings	Dwelling stock	2,864,529	3,059,599	3,357,793	100.0%

Sources: ABS, [Census of population and housing](#), TableBuilder, accessed 1 March 2025; SGS Economics & Planning, [Solved: why no one was home on census night](#), 24 July 2017, accessed 10 March 2025.

### 3.1.2 Transport for NSW population and dwelling projections

TfNSW has published population and dwelling projections for the period 2021 to 2066.<sup>34</sup> This data includes the number of total private dwellings and total occupied private dwellings; the difference between the two can be taken to represent the number of unoccupied private dwellings on a place of usual residence basis.<sup>35</sup>

According to TfNSW there were 298,510 vacant dwellings in NSW in 2021 (8.7% of all private dwellings). This is projected to increase to 466,189 vacant dwellings in 2066 (8.7%). While the proportion of dwellings which are vacant remains constant for NSW in the TfNSW projections, it changes at the electorate and regional level (see [interactive tables](#) for data by NSW electorate and region). For example, the proportion of dwellings that are vacant is expected to increase the most in the Newcastle electorate (from 10.0% to 11.4%) and decrease the most in the Hawkesbury electorate (from 6.3% to 5.4%).

### 3.1.3 ABS experimental administrative data

In 2023, the ABS released an experimental snapshot of housing across Australia in 2021 based on administrative data. Two measures of dwelling use were reported.

<sup>34</sup> Transport for NSW (TfNSW), [Travel zone projections 2024 \(TZP2024\)](#), NSW Government, 2025, accessed 9 April 2025. These are aligned with the NSW Department of Planning, Housing and Infrastructure (DPHI) population and dwelling projections: Department of Planning, Housing and Infrastructure (DPHI), [Explore the data: population projections](#), NSW Government, 2025, accessed 9 April 2025.

<sup>35</sup> See also: J Munro, [Residential dwelling audit](#), NSW Hansard, 19 March 2025.

Firstly, using data from the Multi-Agency Data Integration Project (MADIP),<sup>36</sup> the ABS was able to assess how recently a dwelling may have been in use by a person and whether that dwelling was used as a primary residence as at 30 June 2021. Secondly, electricity consumption data for the period 1 May 2021 to 17 August 2021 was used to classify all dwellings with zero electricity consumption data as being inactive.<sup>37</sup>

Based on the MADIP data, in 2021 1.4% (43,185) of all private dwellings in NSW were classified as inactive dwellings and 10.4% (326,785) were classified as non-primary residences (see [interactive tables](#) for data by NSW electorate and region). These 2 categories roughly map onto the division between long- and short-term vacant dwellings respectively.

The electricity consumption data provides a lower estimate of long-term vacant housing in NSW (1.3% or 37,429 dwellings) and may also include some short-term vacant housing in the count due to the nature of electricity consumption data: for example, basic electricity meters are read approximately every 3 months, and a minimum of 6 months is generally the period used to define long-term vacancy.

#### 3.1.4 NSW Treasury estimates

In 2024, the NSW Government published a discussion paper on short-term rental accommodation that included some estimates of long-term and short-term vacant property numbers.<sup>38</sup> According to the discussion paper, high-level estimates suggest around 95,000 dwellings in NSW are not used for long-term housing, including:

- 15,000 (0.5%) long-term vacant housing
- 35,000 (1.1%) non-hosted, short-term rental accommodation
- 45,000 (1.4%) holiday homes that are not also used as short-term rentals.

NSW Treasury produced these figures using 2021 Census data, data from the NSW Short Term Rental Accommodation (STRA) Register<sup>39</sup> and the 2017 SGS Economics & Planning analysis of Census data.<sup>40</sup> The discussion paper did not provide information on the methodology used to produce the estimates.

#### 3.1.5 Summary

Vacant housing data collated by place of usual residence provides more insight into vacant housing in NSW than data collated according to status on Census night. In Table 2, the Census data counts housing that was vacant on Census night, and the remaining data is a count based on usual residence. The total number of dwellings vacant on a usual residence basis in NSW was estimated by TfNSW to be 298,510 in 2021. This is expected to increase to 466,189 by 2066. The total number of

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<sup>36</sup> MADIP has since been re-named the [Person Level Integrated Data Asset](#) (PLIDA).

<sup>37</sup> The ABS only considered electricity consumption from the grid and did not account for electricity generated by solar panels. Australian Bureau of Statistics (ABS), [Administrative data snapshot of housing methodology](#), Australian Government, 29 August 2023, accessed 10 March 2025.

<sup>38</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short- and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024.

<sup>39</sup> NSW Planning Portal, [Short term rental accommodation \(STRA\)](#), 21 October 2024, accessed 11 June 2025.

<sup>40</sup> SGS Economics & Planning, [Solved: why no one was home on census night](#), 24 July 2017, accessed 11 June 2025.

long-term vacant dwellings in NSW could lie somewhere between 15,000 (0.5% of total dwellings) and 43,185 (1.4%).

**Table 2: Vacant housing in NSW including long-term vacant housing data where available**

Data	Description	Year	Number of vacant houses	Percentage of housing that is vacant
Census				
Total unoccupied dwellings (Census night)	Total short- and long-term vacant housing	2011	265,338	9.3%
		2016	284,745	9.3%
		2021	299,524	8.9%
Census (SGS methodology) (see Table 1)				
'Other' vacant housing	All types of voluntary vacancy and some types of involuntary vacancy	2011	17,778	0.6%
		2016	19,078	0.6%
		2021	20,068	0.6%
Transport for NSW				
Total unoccupied dwellings (usual residence)	Total short- and long-term vacant housing	2021	298,510	8.7%
		2025	318,096	8.7%
		2066	466,189	8.7%
ABS experimental data (2 datasets)				
Inactive dwellings (MADIP)	Total long-term vacant housing	2021	43,185	1.4%
Non-primary residences (MADIP)	Includes second homes, holiday homes, short-term rentals and new completions	2021	326,785	10.4%
Inactive dwellings (no electricity consumption)	Total long-term vacant housing and some short-term vacant housing	2021	37,429	1.3%
NSW Treasury				
Short-term rental accommodation	Short-term rental accommodation	No date	35,000	1.1%
Holiday homes	Holiday homes	No date	45,000	1.4%
Long-term vacant housing	Total long-term vacant housing	No date	15,000	0.5%

Sources: ABS, [Census of population and housing](#), TableBuilder, 8 November 2021, accessed 3 September 2024; ABS, [Administrative data snapshot of housing](#), 29 August 2023, accessed 1 June 2025; DPHI, [Discussion paper on short- and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024; SGS Economics & Planning, [Solved: why no one was home on census night](#), 24 July 2017, accessed 10 March 2025; TfNSW, [Travel zone projections 2024 \(TZP2024\)](#), NSW Government, 2025, accessed 9 April 2025.

### 3.2 Vacant housing growth rates: 2016 to 2021

Research by Wilson et al (2022) on vacant housing used Census data to calculate estimates of the total number of dwellings unoccupied on a usual residence basis, rather than based on dwelling



status on Census night, which is what is frequently reported in the media.<sup>41</sup> Estimates based on place of usual residence are a more accurate count of the total amount of short-term and long-term vacant housing.

The authors found that the number of dwellings unoccupied on a usual residence basis in Australia rose from 753,073 in 2016 to 1,017,838 in 2021 (a 35.2% increase). This is considerably more than the percentage increase in total dwelling stock over this period, which was 9.6%. In contrast, the number of dwellings that were unoccupied on Census night rose from 1,039,879 to 1,043,776 (a 0.4% increase). Of the increase on a usual residence basis the authors found that:

- The number of private dwellings that were unoccupied on a usual residence basis but were occupied on Census night (generally short-term vacant housing such as second homes or short-term rental accommodation) rose by 8.4%, from 148,418 to 160,883.
- The number of private dwellings unoccupied on both Census night and on a usual residence basis (both short and long-term vacant housing of all types) rose by 41.7%, from 604,655 to 856,955.<sup>42</sup>

The research found some evidence to support 2 potential, and connected causes of the significant increase in the number of dwellings vacant on a usual residence basis. These were net dwelling growth outpacing household growth, and an increase in the number of short-term rental properties and second homes.<sup>43</sup> The authors concluded that this evidence was 'broad brush and not conclusive due to data limitations' and called for improved, annual collection of household and dwelling data to provide a strong evidence base for housing policy.<sup>44</sup>

The projections from TfNSW and DPHI have the share of vacant dwellings in NSW remaining the same from 2021 to 2066 (Table 2). While there has not been enough research into vacant dwellings on a place of usual residence basis to date, the research that has been conducted shows that changes in the amount of vacant housing do not reflect total stock growth rates. It follows that the proportion of total housing stock which is vacant is unlikely to be constant over time. Improved understanding of housing vacancy could therefore enable production of more robust dwelling projections data to inform public policy in NSW.

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<sup>41</sup> See for example: L Lohberger, [One million homes were unoccupied on census night. How that could help people struggling to find housing](#), ABC News, 29 June 2022, accessed 30 March 2025.

<sup>42</sup> T Wilson et al., [Were there really 1 million unoccupied dwellings in Australia on census night 2021?](#) *Australian Population Studies*, 2022, 6(2): p20, doi.org/10.37970/aps.v6i2.106.

<sup>43</sup> T Wilson et al., [Were there really 1 million unoccupied dwellings in Australia on census night 2021?](#) *Australian Population Studies*, 2022, 6(2): p21, doi.org/10.37970/aps.v6i2.106.

<sup>44</sup> T Wilson et al., [Were there really 1 million unoccupied dwellings in Australia on census night 2021?](#) *Australian Population Studies*, 2022, 6(2): p24, doi.org/10.37970/aps.v6i2.106.

## 4. International regulatory and policy measures

Three types of vacant housing are the subject of regulatory and policy responses internationally:

- Short-term rentals, holiday homes and second homes (short-term vacant housing)
- Involuntary long-term vacant housing
- Voluntary long-term vacant housing.

This section focusses primarily on measures related to long-term vacant housing and considers them in order of increasing regulatory burden.<sup>45</sup> The measures considered are:

- Monitoring vacancies
- Government strategies and dedicated staff to support implementation of policies
- Rental agreements
- Tax incentives, grants and loans
- Vacancy taxes
- Compulsory requisition or purchase.

Particular attention has been given to vacancy taxes because they are one of the most common policy responses, they have been debated in NSW (see [section 5](#)), and because some research findings about the impact of their implementation are available.

### 4.1 Monitoring

Vacant housing data has been collected by different jurisdictions using surveys, administrative data and utilities data. Each source has its own strengths and limitations with regards to accuracy and cost.<sup>46</sup>

In the United States, the US Census Bureau collects housing vacancy data through its decennial Census<sup>47</sup> and through a quarterly Current Population Survey/Housing Vacancy Survey (CPS/HVS) that uses a sample of approximately 72,000 occupied and vacant housing units.<sup>48</sup> Both surveys collate information on the reasons why a dwelling is vacant, including whether it is available for sale or rent or being used as a second residence. Dwellings which are vacant on a long-term voluntary basis are captured under an 'other vacant' category. This category captures a broad range of reasons for

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<sup>45</sup> For information on the full range of vacant housing policies, see: D Turnbull, [Tools to deal with vacant housing](#), Vol. 7 of the series 'Housing in the post-2020 EU', Housing Europe Observatory, September 2023.

<sup>46</sup> M Flas et al., [Identifying housing vacancy using data on registered addresses and domestic consumption](#), *Housing Studies*, 2024, 39(5):1,317-1,339, doi.org/10.1080/02673037.2022.2119212.

<sup>47</sup> United States Census Bureau, [Decennial Census 2020, DEC demographic and housing characteristics: vacancy status](#), no date, accessed 14 April 2025.

<sup>48</sup> United States Census Bureau, [Housing vacancies and homeownership \(CPS/HVS\): methodology](#), US Government, no date, accessed 14 April 2025.

vacancy such as foreclosure, being prepared for sale or rent, under renovation and abandonment.<sup>49</sup> The US Census Bureau also conducts the New York City Housing and Vacancy Survey approximately every 3 years.<sup>50</sup> This survey includes very detailed reasons for vacancy including whether a dwelling was:

- Held for occasional use
- In legal dispute
- Vacant due to the owner's personal problems
- Held as vacant.<sup>51</sup>

The United Kingdom Department for Levelling Up, Housing and Communities (DLUHC) publishes annual vacant housing data for England that combines Census and administrative data. Decennial Census data is the basis for a time-series that is updated with annual council tax statistics. Permission to use council tax data for the purpose of identifying empty properties is granted under section 85 of the [Local Government Act 2003](#) (UK).<sup>52</sup> The DLUHC dataset does not have as much detail as the US datasets, only breaking the data down by duration (long-term vacancies) and ownership (local authorities and housing associations).<sup>53</sup> Scotland also uses council tax data to measure the number of empty homes.<sup>54</sup>

The ABS has used administrative and utilities data to generate experimental estimates of vacant housing in Australia (see [section 3.1](#)). Utilities data has also been used in Australian and international research.<sup>55</sup> For example, Prosper Australia uses active water connections data to assess vacancy levels in Melbourne. They can do this because Melbourne is the only Australian capital city where almost all dwelling units are individually metered. Two thresholds of water consumption are used to count vacant homes: 0 litres per day over the calendar year (empty homes), and between 0 and 50 litres per day over the calendar year (under-used homes). In their latest report, Prosper Australia estimated that there were 27,408 empty homes in Melbourne in 2023 (1.5% of all dwellings) and 70,453 under-used homes (3.7% of all dwellings).<sup>56</sup>

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<sup>49</sup> United States Census Bureau, [Housing vacancies and homeownership \(CPS/HVS\): definitions and explanations](#), US Government, no date.

<sup>50</sup> NYC Housing Preservation & Development, [New York City housing and vacancy survey \(NYCHVS\)](#), City of New York, 2025, accessed 14 April 2025.

<sup>51</sup> E Gaumer, [The 2023 New York City housing and vacancy survey: selected initial findings](#), New York City Department of Housing Preservation and Development, 2024, p30.

<sup>52</sup> W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023.

<sup>53</sup> UK Department for Levelling Up, Housing and Communities (DLUHC), [Live tables on dwelling stock \(including vacants\)](#), UK Government, 4 April 2025, accessed 14 April 2025, [Table 615: vacant dwellings by local authority district: England, from 2004](#).

<sup>54</sup> K Berry, [Empty homes in Scotland: facts, figures and policy](#), Scottish Parliament Information Centre (SPICe), *SPICe Spotlight*, Last updated 14 November 2024; Statistics.gov.scot, [Local authority vacant dwellings](#), Scottish Government, 2025, accessed 29 April 2025.

<sup>55</sup> International examples include: San Diego Housing Commission, [Residential vacancies in the City of San Diego](#), September 2021; H Baba and C Shimizu, [The impact of apartment vacancies on nearby housing rents over multiple time periods: application of smart meter data](#), *International Journal of Housing Markets and Analysis*, 2023, 16(7):27-41, doi.org/10.1108/IJHMA-03-2022-0035; M Flas et al., [Identifying housing vacancy using data on registered addresses and domestic consumption](#), *Housing Studies*, 2024, 39(5):1,317-1,339, doi.org/10.1080/02673037.2022.2119212.

<sup>56</sup> T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024.

## 4.2 Vacant housing strategies and dedicated government staff

Several international jurisdictions have vacant housing strategies and staff dedicated to implementing vacant housing policy. Ireland,<sup>57</sup> Northern Ireland,<sup>58</sup> France<sup>59</sup> and Scotland<sup>60</sup> have all developed national vacant housing policies. For example, the Scottish Empty homes policy has 3 components:

- Funding for Shelter Scotland to develop and deliver the Scottish Empty Homes Partnership, which aims to support the government's commitment to bringing empty homes back into use as affordable housing where possible<sup>61</sup>
- Funding for the employment of empty homes officers (EHOs) by local councils
- Legislation to allow councils to both remove the discount on certain types of unoccupied homes and increase the level of council tax payable on these properties.<sup>62</sup>

While local councils in the UK are not required to develop empty home strategies, a significant number across England, Scotland and Wales have done so as one way of responding to the long-term UK Government policy imperative to address the issue.<sup>63</sup> The aims of Glasgow's Empty Homes Strategy provide an example of the scope of these types of strategies:

- Deliver the Scottish Government's vision that no homes are left empty for significant periods of time without good reason.
- Increase the availability of housing stock to meet demand and provide good quality accommodation for those who need it.
- Offer home owners information and advice which will help bring properties back into use
- Provide support for the delivery of key housing strategies and work closely with partnering RSLs [Registered Social Landlords]
- Tackle environmental blight and improve the amenity of neighbourhoods
- Safeguard the interests of owners within tenement properties to facilitate common repairs work

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<sup>57</sup> Department of Housing, Planning and Local Government, [National vacant housing reuse strategy 2018-2021](#), Government of Ireland, July 2018; Department of Housing, Local Government and Heritage, [Vacant homes action plan 2023-2026](#), Government of Ireland, January 2023.

<sup>58</sup> Department for Communities, [Northern Ireland empty homes strategy, action plan and review 2013 – 2018](#), Northern Ireland Government, Last updated 13 May 2021, accessed 29 April 2025.

<sup>59</sup> Ministère de L'Aménagement du Territoire et de la Décentralisation and Ministère de la Transition Écologique, de la Biodiversité, de la Forêt, de la Mer et de la Pêche, [Plan national de lutte contre les logements vacants](#) [National plan to combat vacant housing – translated by Google], République Française, updated 25 April 2025, accessed 5 May 2025; Ministères Territoires Écologie Logement, [Zéro Logement Vacant](#) [Zero Vacant Housing – translated by Google], République Française, no date, accessed 5 May 2025.

<sup>60</sup> Scottish Government, [Empty homes](#), no date, accessed 29 April 2025.

<sup>61</sup> Shelter Scotland, [Scottish empty homes partnership](#), no date, accessed 30 April 2025.

<sup>62</sup> Scottish Government, [Empty homes](#), no date, accessed 29 April 2025.

<sup>63</sup> W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023. Examples of local authorities which have an empty homes strategy include [Birmingham](#) (England), [Carmarthenshire](#) (Wales), [Fife](#) (Scotland), [Glasgow](#) (Scotland), [Redbridge](#) (London, England) and [Vale of Glamorgan](#) (Wales). See also: Local Government Association, [A practical approach for councils on dealing with empty homes](#), 13 November 2023; Welsh Local Government Association, [Empty homes](#), 2025, accessed 30 April 2025.

- Identify opportunities for suitable housing for particular groups such as larger families, homeless people and those with a variety of support needs.<sup>64</sup>

Most local authorities in the UK have dedicated EHOs who work to implement empty homes strategies and broker the reuse or conversion of empty properties.<sup>65</sup>

The Research Service reviewed a sample of 10 Sydney and 6 regional local government local housing strategies for discussion of housing vacancy.<sup>66</sup> None of the strategies identified policy responses to housing vacancy. Several discussed the impact of short-term accommodation on the long-term rental market and Ryde linked vacancy data from the Census with housing stress.<sup>67</sup>

### 4.3 Rental agreements

In Belgium,<sup>68</sup> France<sup>69</sup> and Spain, some local governments and non-government organisations have developed programs where vacant housing can be temporarily leased by those in need of housing. For example, in the Basque Country, Spain, regional authorities offer owners of vacant property the choice of a fine or entering a temporary leasing arrangement with the local public housing company, Alokabide.<sup>70</sup> The company provides the following benefits under the arrangements:

- Management of the lease
- 6-year rental and monthly payment guarantee
- Assistance with preparing the property for rent including an interest-free loan that will be deducted from rent payable once the property is leased
- Property maintenance
- Payment of rental insurance
- Guarantee that the dwelling will be returned in good condition at the end of the lease.<sup>71</sup>

In December 2024 the NSW Government made changes to the planning system that enable the use of specified dwellings for temporary housing for up to 5 years (see [section 5.2.4](#)).

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<sup>64</sup> Glasgow City Council, [Glasgow's empty homes strategy 2019-2022](#), 2019, p6.

<sup>65</sup> National Assembly for Wales Equality, Local Government and Communities Committee, [Empty properties](#), October 2019, p42; W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023.

<sup>66</sup> Ballina, Bayside, Blacktown, Byron, Canada Bay, Canterbury Bankstown, Central Coast, Inner West, Lake Macquarie, Newcastle, North Sydney, Parramatta, Ryde, Sydney, Wollongong and Woollahra.

<sup>67</sup> City of Ryde, [Draft local housing strategy](#), February 2020, p69.

<sup>68</sup> FEANTSA, [Vacant real estate: seizing the opportunity to find affordable housing solutions](#), updated 2016, p18; FéBUL (Fédération Bruxelloise de l'Union pour le Logement), [Temporary employment agency](#), no date, accessed 30 April 2025.

<sup>69</sup> STIRRUP, [Alternative solidaire aux logements](#), [Solidarity alternative to housing – translated by Google] 2025, accessed 3 June 2025.

<sup>70</sup> D Turnbull, [Tools to deal with vacant housing](#), Vol. 7 of the series 'Housing in the post-2020 EU', Housing Europe Observatory, September 2023.

<sup>71</sup> Alokabide, [Hutsik dagoen etxebizitza bat baduzu, Bizigune da zure programa](#), [If you have an empty home, Bizigune is the program for you – translated by Google], 2024, accessed 30 April 2025.

## 4.4 Tax incentives, grants and loans

Some governments have made financial incentives available to owners to restore and return long-term vacant housing to the market.<sup>72</sup> These appear to be used primarily in situations where a significant proportion of long-term vacant housing is not suitable for occupation. In Wales, tax relief, grants and loans have been made available to bring empty properties back into use.<sup>73</sup> For example, grants of up to £25,000 are available to renovate empty properties to make them safe to live in and more energy efficient. Conditions include that the property has been empty for 12 or more months and the applicant must use the property as their main residence for a minimum of 5 years after completion of the works.<sup>74</sup> A scheme in France provides tax incentives to investors for the purchase and renovation of a vacant dwelling in return for agreeing to rent the newly renovated dwelling to eligible low-income households.<sup>75</sup>

## 4.5 Taxation

### 4.5.1 Vacant property taxes for residents

The Research Service identified 17 national and subnational jurisdictions that have introduced vacant property taxes. Eleven national and subnational jurisdictions have passed legislation that enables subsidiary jurisdictions to levy vacant property taxes (Table 3 and [Appendix 1](#); France falls into both groups).<sup>76</sup> For example, in 2023-24, 292 of the 296 billing authorities<sup>77</sup> in England levied the empty homes premium.<sup>78</sup> Several other jurisdictions have considered introducing a vacant property tax<sup>79</sup> and Honolulu<sup>80</sup> and New York<sup>81</sup> have relevant bills before their legislature.

France was the first jurisdiction to introduce a tax on vacant dwellings in 1999. It did so with the intention of encouraging owners of empty dwellings to reintroduce their properties into the market to

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<sup>72</sup> D Turnbull, [Tools to deal with vacant housing](#), Vol. 7 of the series 'Housing in the post-2020 EU', Housing Europe Observatory, September 2023; Department of Housing, Planning and Local Government, [Vacant property refurbishment grant: €112 million paid out to bring more than 2,000 homes back into use](#), Government of Ireland, last updated 28 April 2025, accessed 30 April 2025.

<sup>73</sup> National Assembly for Wales Equality, Local Government and Communities Committee, [Empty properties](#), October 2019, p42; Shared Regulatory Services, [Empty homes](#), Bridgend, Cardiff and Vale of Glamorgan councils, no date, accessed 30 April 2025.

<sup>74</sup> Welsh Government, [Apply for an empty homes grant](#), no date, accessed 30 April 2025.

<sup>75</sup> D Turnbull, [Tools to deal with vacant housing](#), Vol. 7 of the series 'Housing in the post-2020 EU', Housing Europe Observatory, September 2023, p12. Ireland has a similar scheme: Department of Housing, Local Government and Heritage, [Repair and leasing scheme \(RLS\)](#), Government of Ireland, last updated 28 February 2024, accessed 2 May 2025.

<sup>76</sup> Table 3 includes information on 18 jurisdictions where detailed information was available in English. Appendix 1 contains tables with further information on these jurisdictions and a small amount of information on the remaining 9 non-English speaking jurisdictions.

<sup>77</sup> In the UK, there are a range of different types of local authorities. The local authorities which have the power to run the council tax system at local level are known as billing authorities. UK Government, [Understand how your council works](#), no date, accessed 16 July 2025; Ministry of Housing, Communities & Local Government, [Paying the right level of council tax: a plain English guide to council tax](#), UK Government, updated 14 April 2025, accessed 16 July 2025.

<sup>78</sup> M Sandford, [Why am I paying an empty homes premium on my council tax?](#) Insight, House of Commons Library, Updated 7 May 2025, accessed 30 May 2025.

<sup>79</sup> For example, New Zealand, Los Angeles and Santa Cruz: C Hansen, [Vacant land taxes and housing supply](#), Working paper for the New Zealand Productivity Commission, December 2019; S Tso, [Vacancy tax and empty homes penalty](#), Report of the Chief Legislative Analyst, Los Angeles City Council Rules, Elections, Intergovernmental Relations, and Neighbourhoods Committee, 8 June 2020; County of Santa Cruz, [N – City of Santa Cruz empty home tax initiative measure](#), 2025, accessed 2 June 2025.

<sup>80</sup> Honolulu City Council, [Bill046\(24\), CD2, FD1](#), 2025.

<sup>81</sup> The New York State Senate, [Assembly Bill A9545](#), 2023-24 Legislative Session, 2024.



improve the efficient use of existing stock in areas with high demand.<sup>82</sup> The use of a vacant property tax as an incentive rather than as a revenue raising mechanism has usually been cited as the reason for introduction of the tax in most of the jurisdictions reviewed in this paper.<sup>83</sup>

Vacant property taxes generally share 5 features:<sup>84</sup>

1. **A definition of vacancy as a set period of time:** the period ranges from an undefined 'not continuously occupied' in Washington DC to 2 or more years in some areas of France and some cases in Victoria.
2. **Tax rate:** there are 5 different ways in which taxes are levied. In 2 cases, the characteristics of the dwelling form the basis of the tax: some jurisdictions charge a fixed amount depending on the type of dwelling (such as Berkeley, California), while others either set a fixed amount per size bracket or apply a rate per square metre (such as San Francisco and Andorra). In France, the tax is calculated as a percentage of the estimated annual rental income of the dwelling. The most common form the tax takes is as a percentage of the assessed or market value of the dwelling (such as all Canadian jurisdictions and Victoria). The last method is a surcharge on an annual tax such as property tax (such as England and Baltimore, Maryland).  
In addition to using different bases for the calculation of the tax, there is also variation amongst jurisdictions regarding whether the tax remains constant or increases as the length of time a dwelling has been vacant increases. Of the 18 jurisdictions listed in Table 3, 8 have a tax that increases over time.
3. **Exemptions:** all jurisdictions provide for exemptions to the tax except Baltimore and Maryland. Common exemptions include (see [Appendix 1](#) for all exemptions by jurisdiction):
  - Dwellings undergoing repair or major renovation
  - Dwellings actively marketed for rent or sale during the year
  - Dwellings that were vacant because they were subject to a court order
  - Dwellings that were uninhabitable due to circumstances outside the control of the owner, such as a natural disaster
  - Dwellings where the owner died during the year, is living in long-term residential care or is in financial hardship.
4. **Requirements for how revenue must be spent:** 8 of the jurisdictions require expenditure of the net tax revenue on affordable housing initiatives (such as Vancouver and Toronto).

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<sup>82</sup> M Segú, [The impact of taxing vacancy on housing markets: evidence from France](#), *Journal of Public Economics*, 2020, 185:104079, doi.org/10.1016/j.jpubeco.2019.104079.

<sup>83</sup> For example, Berkeley City Council introduced its empty homes tax to 'disincentivize prolonged vacancies and housing speculation, thereby increasing the number of housing units available for occupancy, while also raising funds for municipal services, including but not limited to constructing, acquiring, and rehabilitating affordable housing' (City of Berkeley, [Empty homes tax guidelines](#), no date, p 1). Ireland introduced its vacant homes tax to 'increase the supply of residential properties available for sale or rent' and Ottawa introduced its vacant unit tax to 'encourage homeowners to maintain, occupy or rent their properties, thereby increasing the housing supply' (Revenue Irish Tax and Customs, [How vacant homes tax \(VHT\) applies](#), Government of Ireland, 27 January 2025, accessed 29 May 2025; City of Ottawa, [Understanding the vacant unit tax](#), 2025, accessed 29 May 2025).

<sup>84</sup> C Dong, [Vacancy taxes: a possible taking?](#) *The University of Chicago Law Review*, 2024, 91(6):1,725-1,764.

Several also allow the revenue to be spent on related policy areas such as homelessness and rent subsidies.

5. **Administration:** there are 3 different ways in which the tax is administered. Six jurisdictions require every property owner to make an annual declaration on the status of each property they own, as either occupied or vacant (France and the Canadian jurisdictions other than Québec). Four require an annual declaration only from the owners of vacant property (Ireland, San Francisco, Victoria and Washington DC). The last group use administrative data to determine which properties are liable for the tax (England, Scotland, Wales, Oakland, Baltimore and Berkeley).<sup>85</sup>

**Table 3: Vacant property taxes in selected jurisdictions**

Jurisdiction	Year	Rate	Criteria
France (selected areas)	1999	First year: 17% of annual rental value Subsequent years: 34% of annual rental value	Used less than 90 consecutive days p.a.
France (all other areas)	2006	Rate set by each municipality Average was 10% of annual rental value in 2020	Used less than 90 consecutive days over 2 years
Washington, DC	2011	5% of assessed value (vacant property) 10% of assessed value (blighted property)	Not occupied continuously
England	2013	100% extra council tax (empty 1-5 years) 200% extra council tax (empty 5-10 years) 300% extra council tax (empty 10+ years)	Used less than 43 days p.a.
Scotland	2013	100% extra council tax	Used less than 25 days p.a.
Wales	2017	300% extra council tax	Vacant 1+ year
Vancouver, BC	2017	3% of the taxable assessed value	Vacant 6+ months p.a.
British Columbia	2018	0.5% of property's assessed value (Canadians) 2% of property's assessed value (foreigners)	Vacant 6+ months p.a.
Victoria	2018	First year: 1% of the capital improved value (CIV) Second year: 2% of CIV Third and subsequent years: 3% of CIV	Vacant 6+ months p.a. Dwelling under construction or renovation or uninhabitable (2+ years)
Oakland, CA	2018	\$3,000: condominium, duplex, unit, ground floor commercial unit \$6,000: residential, nonresidential, undeveloped	Used less than 50 days p.a.

<sup>85</sup> Québec and Maryland do not appear to have specific administrative requirements.

Jurisdiction	Year	Rate	Criteria
Ireland	2022	7 times the basic rate of local property tax (LPT)	Used less than 30 days p.a.
Toronto, ON	2022	3% of the current value assessment (CVA)	Vacant 6+ months p.a.
Ottawa, ON	2023	1% the assessed value Rate increases by 1% for each year the property is vacant, up to a maximum of 5%	Used less than 184 days p.a.
Québec	2023	First year: 1% of the taxable value of the unit Second year: 2% Third and subsequent years: 3%	Used less than 180 days p.a.
Baltimore, MD	2024	First year: 3 times the full rate property tax (6.744%) Second and subsequent years: 4 times the full rate property tax (8.992%)	Unoccupied dwelling that is (a) unsafe or unfit for habitation or (b) a nuisance property
Berkeley, CA	2024	Single-family dwellings, condominiums, duplexes and townhouses: \$3,000 for the first year and \$6,000 for second and subsequent years All other residential: \$6,000 for the first year and \$12,000 for second and subsequent years	Used less than 182 days p.a.
Hamilton, ON	2024	1% of the current value assessment (CVA)	Used less than 183 days p.a.
Maryland	2024	Set by each county	Set by each county
San Francisco, CA	2024	First year: between \$2,500 and \$5,000 depending on size Second year: between \$5,000 and \$10,000 depending on size Third and subsequent years: between \$10,000 and \$20,000 depending on size	Used less than 182 days p.a.

Sources: See [Appendix 1](#)

Two arguments have been put forward in favour of the introduction of vacant property taxes. The first is that a vacant property tax is a proportionate response to the lack of adequate housing<sup>86</sup> where owners hold property vacant in markets where affordability is a significant issue.<sup>87</sup> The UN Special Rapporteur on the right to adequate housing has published several reports that have discussed the link between the ‘financialization of housing’ and housing vacancy.<sup>88</sup> In her 2019 *Guidelines for the implementation of the right to adequate housing*, the Special Rapporteur called for states to uphold the

<sup>86</sup> J Barrett, [Vacant property taxes and the human right to adequate housing](#), *Journal of Australian Taxation*, 2018, 20(1):123-145.

<sup>87</sup> C Gallmeyer, [Vancouver empty home tax: an analysis of taxation as a solution to a housing crunch](#), *Pittsburgh Tax Review*, 2020, 18(1):191-224, doi.org/10.5195/taxreview.2020.124.

<sup>88</sup> L Farha, [Report of the Special Rapporteur on adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context](#), UN Special Rapporteur on the right to adequate housing, 18 January 2017; L Farha, [Guidelines for the implementation of the right to adequate housing](#), UN Special Rapporteur on the right to adequate housing, 26 December 2019; B Rajagopal, [Adequate housing as a component of the right to an adequate standard of living, and on the right to non-discrimination in this context](#), UN Special Rapporteur on the right to adequate housing, 2023.

right to housing by using taxation measures to 'discourage speculation or ownership of housing or land left vacant'.<sup>89</sup>

The second argument is that, properly enforced, a vacant property tax can play an effective role in bringing vacant units back onto the market.<sup>90</sup> Proponents of this argument note the evidence available from some jurisdictions (see the case studies), but also observe that the tax may not be as effective as other measures when it comes to making most efficient use of existing housing. Examples of other policies cited as being more effective in practice include a broad-based land tax and relaxing zoning restrictions.<sup>91</sup>

Several arguments have been made against vacant property taxes. A vacant property tax is likely to only have a transitory impact on supply and be relatively small compared to annual housing supply levels.<sup>92</sup> In other words, the tax appears unlikely to improve the elasticity of housing supply over the medium- to long-term, where elasticity is a measure of the responsiveness of housing supply to an increase in demand or house prices.<sup>93</sup> The impact of a vacant property tax on the elasticity of housing supply does not appear to have been researched.

In at least some cases, properties may be kept vacant because the costs associated with renting the dwelling (such as having to upgrade the dwelling to maintain compliance with building regulations) may be higher than the benefits received from the rental income. In this case, renting the dwelling would be an economically inefficient outcome.<sup>94</sup> The tax may also operate as a disincentive for investment in new housing because it acts as a mandate for what can be done with property<sup>95</sup> and could reduce a developers' expected return on investment depending on when it may start to apply to newly developed dwellings.<sup>96</sup>

A final argument against vacant property taxes is that effective enforcement can be difficult and costly. Partial or ineffective enforcement may result in owners avoiding payment of the tax, thereby reducing the effectiveness of the tax as a policy instrument.<sup>97</sup>

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<sup>89</sup> L Farha, [Guidelines for the implementation of the right to adequate housing](#), UN Special Rapporteur on the right to adequate housing, 26 December 2019, p17.

<sup>90</sup> OECD, [Housing taxation in OECD countries](#), OECD Tax Policy Studies, No. 29, 2022, p115.

<sup>91</sup> J Barrett, [Vacant property taxes and the human right to adequate housing](#), *Journal of Australian Taxation*, 2018, 20(1):123-145; OECD, [Housing taxation in OECD countries](#), OECD Tax Policy Studies, No. 29, 2022, p116; T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024. The evidence on the effectiveness of relaxing zoning restrictions is mixed; see: R ViforJ and C Leishman, [The economics of housing supply: key concepts and issues](#), NSW Parliamentary Research Service, Research Paper 2024-07, August 2024, p19.

<sup>92</sup> C Hansen, [Vacant land taxes and housing supply](#), Working paper for the New Zealand Productivity Commission, December 2019, p6.

<sup>93</sup> R ViforJ and C Leishman, [The economics of housing supply: key concepts and issues](#), NSW Parliamentary Research Service, Research Paper 2024-07, August 2024, p7.

<sup>94</sup> C Hansen, [Vacant land taxes and housing supply](#), Working paper for the New Zealand Productivity Commission, December 2019, p55.

<sup>95</sup> T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024.

<sup>96</sup> See for example: C Whatman, [Vacant residential land tax: developers beware](#), Pitcher Partners, 4 February 2020, accessed 17 July 2025.

<sup>97</sup> T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024.

#### 4.5.1.1 France

France has two vacant property taxes that apply to different areas of the country. The first (*taxe sur les logements vacants* or TLV) was introduced in 1999 and currently applies to municipalities that:

- Are located within an urban area with a population of more than 50,000 where there is an imbalance between housing supply and demand
- Have a high proportion of dwellings that are not used as places of principal residence.

The TLV is levied on unfurnished dwellings that have been unoccupied for at least one year. A dwelling is defined as being unoccupied for one year if it was occupied for less than 90 consecutive days during the year (Table 3 and [Appendix 1](#)). The rate is set at 17% of annual rental value for the first year of vacancy, and 34% of annual rental value for the second and subsequent years.<sup>98</sup>

The second tax (*taxe d'habitation sur les logements vacants* or THLV) may be levied by any municipality where the TLV is not mandatory. The THLV applies to unfurnished dwellings that have been unoccupied for at least 2 years: this is defined as being occupied for less than 90 consecutive days during the 2 years.<sup>99</sup> The rate is set by each municipality. In 2020, the average rate was 10% of annual rental value.<sup>100</sup> For both taxes, all owners must declare the occupation (as a primary or secondary residence, or tenanted dwelling) or vacancy of their dwelling in their tax return if the dwelling has not previously been declared or if there has been a change since the previous declaration.

The impact of the TLV has been evaluated by examining changing vacancy rates between 1997 and 2005. The TLV was found to reduce vacancy rates by 13% over the 4 years from 1997 to 2001, with the effect being concentrated among long-term vacant units. Most of the units which became occupied were turned into primary residences rather than secondary residences. The evaluation also found that there was no significant impact of the TLV on the construction of new dwellings in the medium-term, as might be expected if the tax acted as a disincentive for new construction.<sup>101</sup>

#### 4.5.1.2 Vancouver

Vancouver introduced the empty homes tax (EHT) in 2017 to return empty or underutilised properties to use as long-term rental homes for people who live and work in Vancouver and to relieve pressure on Vancouver's rental housing market, as the city had one of the lowest rental vacancy rates in Canada.<sup>102</sup>

<sup>98</sup> Service-Public.fr, [Annual vacant housing tax \(VLT\) and vacant housing tax \(VLT\)](#), République Française, 9 January 2024, accessed 3 June 2025.

<sup>99</sup> Service-Public.fr, [Annual vacant housing tax \(VLT\) and vacant housing tax \(VLT\)](#), République Française, 9 January 2024, accessed 3 June 2025.

<sup>100</sup> M Segú, [The impact of taxing vacancy on housing markets: evidence from France](#), *Journal of Public Economics*, 2020, 185:104079, doi.org/10.1016/j.jpubeco.2019.104079.

<sup>101</sup> M Segú, [The impact of taxing vacancy on housing markets: evidence from France](#), *Journal of Public Economics*, 2020, 185:104079, doi.org/10.1016/j.jpubeco.2019.104079.

<sup>102</sup> City of Vancouver, [Purpose of the empty homes tax](#), 2025, accessed 4 June 2025.

Initially, the rate was set at 1% of the assessed taxable value of the dwelling.<sup>103</sup> It currently stands at 3% and is levied on dwellings that have been vacant for 6 or more months within the year. All owners must submit a declaration every year to determine if their property is subject to the EHT.<sup>104</sup>

According to the City of Vancouver, the EHT has produced the following positive results:

- A halving of the vacant homes rate between 2017 and 2023 from 1.18% to 0.54%
- A steady increase in the number of tenanted properties
- A decrease in the number of vacant and exempt properties, from 7,921 in 2017 to 5,003 in 2023
- \$169.8 million of revenue collected from the tax which has been allocated to support affordable housing initiatives.<sup>105</sup>

A 2024 study found mixed results regarding the impact of the EHT. The EHT reduced the total vacancy rate, with there being 5,355 fewer vacant units in Vancouver from 2016 to 2021 than there would have been without the tax.<sup>106</sup> It also found that there was no significant impact on the construction of new dwellings and no change in rental affordability. As standard economic theory suggests that an increase in available stock should result in a decrease in prices, the authors put forward two possible explanations for the lack of improvement in housing affordability:

One possible explanation is that cities like Vancouver and Toronto might be stuck in a bad equilibrium of high rental prices. In these cities, landlords are essentially assured that their properties will eventually be rented at the current market price, regardless of the new supply on the market. Another possibility is that the marketplace adjusts rents upward to reflect the possibility of homeowners having to pay the tax in the future if their property becomes vacant.<sup>107</sup>

#### 4.5.1.3 Victoria

The Victorian vacant residential land tax (VRLT) commenced in 2018 under [Division 6, Part 2](#) of the *Land Tax Act 2005* (Vic). Initially, the VRLT had the following key features:

- A rate set at 1% of the capital improved value of taxable land
- It applied to 16 local government areas (LGAs) in inner and middle Melbourne<sup>108</sup>

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<sup>103</sup> C Gallmeyer, [Vancouver empty home tax: an analysis of taxation as a solution to a housing crunch](#), *Pittsburgh Tax Review*, 2020, 18(1):191-224, doi.org/10.5195/taxreview.2020.124.

<sup>104</sup> City of Vancouver, [Empty homes tax](#), 2025, accessed 4 June 2025.

<sup>105</sup> City of Vancouver, [Empty homes tax annual report – January 1, 2019 to December 31, 2019 tax year](#), 2020; City of Vancouver, [Empty homes tax 2024 annual report](#), 2024.

<sup>106</sup> G Caracciolo and E Miglino, [Ripple effects: the impact of an empty-homes tax on the housing market](#), C.D. Howe Institute, E-brief, 1 August 2024.

<sup>107</sup> G Caracciolo and E Miglino, [Ripple effects: the impact of an empty-homes tax on the housing market](#), C.D. Howe Institute, E-brief, 1 August 2024, p3.

<sup>108</sup> Gadens, [Vacant property tax in Melbourne](#), 15 May 2017, accessed 5 June 2025.



- It applied to dwellings that were vacant for more than 6 months in the preceding calendar year, with some exemptions.<sup>109</sup>

The scope of the VRLT has expanded on several occasions. It now has a progressive rate, with dwellings being subject to a rate of 2% in their second vacant year and 3% in the third or subsequent year. Vacant housing anywhere in Victoria except specific alpine resorts is now subject to the VRLT if it was vacant in the preceding calendar year. The definition of vacancy has been further refined: homes under construction or renovation can be vacant for up to 2 years from the time the building permit was issued before becoming liable for the tax, and uninhabitable homes can also be vacant for up to 2 years (Table 3 and [Appendix 1](#)). From 1 January 2026, the VRLT will apply to unimproved residential land in metropolitan Melbourne that has remained undeveloped for at least 5 years.<sup>110</sup>

When first introduced, the Victorian Government had expected the VRLT to generate \$80 million in revenue for the 4 financial years up to 2020-21.<sup>111</sup> Up to the end of 2020-21, the VRLT had raised a total of \$20.51 million in revenue (Table 4). By 2023-24, total revenue raised was \$74.99 million. In 2020-21, 397 properties were assessed as liable for VRLT. As part of the government's response to the COVID-19 pandemic, a full waiver was provided for these liabilities. The government estimates that these liabilities had a total value of about \$6 million.<sup>112</sup>

**Table 4: Victorian vacant residential land tax revenue**

Year	Customers assessed*	Dwellings assessed*	Total revenue (\$m)
2017-18	-	884	\$3.89
2018-19	-	413	\$7.21
2019-20	-	376	\$9.41
2020-21	-	397	\$0**
2021-22	943	-	\$10.66
2022-23	977	-	\$16.25
2023-24	-	1,586	\$27.57
Total	-	-	\$74.99

Sources: S Ratnam to the Treasurer, 473 [Vacant residential land tax](#), Victorian Legislative Council Questions on Notice, 22 August 2023; State Revenue Office Victoria, [Annual review 2022-23](#), 2023; State Revenue Office Victoria, [Annual review 2023-24](#), 2024.

Notes: \* Some property owners own more than 1 property liable for VRLT (see: K Fitzgerald, [Speculative vacancies 10: a persistent puzzle](#), Prosper Australia, 2020). Official government sources generally report either total customers assessed or total dwellings assessed. \*\* The Victorian Government waived about \$6m in VRLT in 2020-21 due to the COVID-19 pandemic.

<sup>109</sup> K Fitzgerald, [Speculative vacancies 10: a persistent puzzle](#), Prosper Australia, 2020

<sup>110</sup> State Revenue Office Victoria, [Vacant residential land tax](#), Victorian Government, 8 May 2025, accessed 5 June 2025; State Revenue Office Victoria, [Exemptions from vacant residential land tax](#), Victorian Government, 23 May 2025, accessed 6 June 2025.

<sup>111</sup> Victorian Government, [Budget paper No. 3: service delivery](#), Victorian Budget 17/18, May 2017, p111.

<sup>112</sup> C Hayes to the Treasurer, 3859 [Vacant residential land tax](#), Victorian Legislative Council Questions on Notice, 12 August 2021.

Prosper Australia has estimated of the number of vacant properties in metropolitan Melbourne using water consumption data (Table 5). In 2023, 27,408 dwellings recorded zero water use for the year (0 litres per day or LpD; 1.5% of total dwellings).<sup>113</sup> A further 70,453 dwellings used less than 50 LpD, or one quarter of the single-person household average.<sup>114</sup> The estimated number of vacant dwellings is substantially higher than the number of self-declared vacancies recorded in Table 4. It is likely that some of the estimated number of under-used homes could also be liable for the VRLT as they may have been vacant for more than 6 months in the calendar year.

**Table 5: Long-term vacancies in metropolitan Melbourne, excluding holiday home areas**

Year	Empty homes (0 LpD)		Under-used homes (0-50 LpD)		Total vacant homes (<50 LpD)	
	No.	Rate	No.	Rate	No.	Rate
2018	24,816	1.5%	45,433	2.7%	70,249	4.1%
2019	22,066	1.3%	46,217	2.7%	68,283	3.9%
2020	29,005	1.6%	58,886	3.3%	87,891	4.9%
2021	35,141	1.9%	68,290	3.8%	103,431	5.7%
2022	32,434	1.8%	72,042	3.9%	104,476	5.7%
2023	27,408	1.5%	70,453	3.7%	97,861	5.2%

Source: T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024, p7.

In a 2020 report, Prosper Australia estimated that a 'well-implemented vacancy tax should have earned between \$160 million to \$495 million'<sup>115</sup> between 2017-18 and 2020-21. In their opinion, the difference between actual and potential revenue was due to a weak enforcement regime and the lack of effective engagement with the community about the need for the tax. Prosper Australia made several reform recommendations including:

- Applying the VRLT to all land within Greater Melbourne
- Levying at a rate greater than 1%, to account for strata titles that have a lower land value share of total property value
- Introducing heavy penalties (up to \$10,000 per day) for failure to lodge a vacancy notification
- Monitoring vacancy using water consumption data
- Focusing audits on high risk, high vacancy and unaffordable areas.<sup>116</sup>

In 2023, the Victorian Parliamentary Budget Office (PBO) was twice asked to assess the VRLT. In May 2023, it estimated the impact of changing the VRLT by:

<sup>113</sup> According to Prosper Australia, this estimate can be roughly benchmarked to the ABS publication: ABS, [Administrative data snapshot of housing](#), 29 August 2023, accessed 1 June 2025 (see [section 3.1](#)).

<sup>114</sup> T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024.

<sup>115</sup> K Fitzgerald, [Speculative vacancies 10: a persistent puzzle](#), Prosper Australia, 2020, p44.

<sup>116</sup> K Fitzgerald, [Speculative vacancies 10: a persistent puzzle](#), Prosper Australia, 2020, p49.

- Increasing the rate to 3%
- Expanding the tax to cover all of Melbourne
- Basing administration and compliance on the model used in Vancouver, with all property owners liable unless they declare occupancy or lease and provide evidence, and strong penalties for false declarations.

With caveats, it concluded that such a change in policy would increase the state's budgeted position between 2022-23 and 2025-25 by \$801.2 million, and between 2022-23 and 2032-33 by \$2,990.2 million.<sup>117</sup>

In November 2023, the Victorian PBO published an assessment of the number of dwellings that would be liable for VRLT if it was expanded to cover all of Melbourne or Victoria. It estimated that 5,000 properties were currently liable for VRLT in the 16 relevant Melbourne LGAs. If expanded, 8,000 properties would be liable across metropolitan Melbourne, and 10,000 properties would be liable across all of Victoria. With only 900 properties having paid VRLT in the 16 LGAs, the PBO found that this:

... suggests that a large proportion of owners of potentially liable properties may not be self-reporting and paying the tax – however it is difficult to estimate this with certainty. Estimates for the number of potentially liable properties are highly sensitive to:

- uncertainties associated with data on vacant properties
- uncertainties associated with the proportion of vacant properties that would be liable for the tax, including a lack of data on exempted properties
- other changes in the number of vacant properties in the 16 LGAs, metropolitan Melbourne and Victoria over time.<sup>118</sup>

#### 4.5.2 Vacant property taxes for foreign investors

Several jurisdictions have established vacant property taxes for foreign investors. In December 2017, the Australian Government introduced an annual vacancy fee for foreign owners of vacant property. The fee was introduced as part of the then government's housing affordability plan and was intended to act as a financial incentive for foreign owners to make their dwelling available for rent.<sup>119</sup> A dwelling is liable if it was vacant for 183 days (6 months) or more in the year.<sup>120</sup> The fee is equivalent to twice the foreign investment application fee paid when the dwelling was originally purchased.<sup>121</sup> The NSW Government has foreign investor surcharges, the purpose of which includes preventing foreign owners from buying established properties and leaving them vacant (see [section 5.2.3](#)).

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<sup>117</sup> Victorian Parliamentary Budget Office, [An effective vacancy tax to increase available rental properties](#), Election policy costing, 1 May 2023, accessed 6 June 2025.

<sup>118</sup> Victorian Parliamentary Budget Office, [Vacant residential land tax: tax specifications and number of liable properties](#), Advice, 29 November 2023, accessed 6 June 2025.

<sup>119</sup> Foreign Investment Review Board, [Residential real estate – annual vacancy fee](#), Australian Government, 24 July 2018.

<sup>120</sup> Australian Taxation Office, [Vacancy fee return for foreign owners](#), Australian Government, 17 April 2025, accessed 6 June 2025.

<sup>121</sup> Australian Taxation Office, [Residential fees for a foreign person](#), Australian Government, 3 April 2025, accessed 6 June 2025.

Two Canadian jurisdictions have introduced vacant property taxes for foreign investors. British Columbia introduced the speculation and vacancy tax in 2018 which applies to both residents and foreign owners (Table 3 and [Appendix 1](#)). The tax is designed to turn vacant homes into housing and ensure foreign owners and those with primarily foreign income contribute fairly to the tax system. Foreign owners are therefore subject to a higher rate (2%) than residents (0.5%).<sup>122</sup>

The Canadian Government introduced the underused housing tax (UHT) in 2022. It generally applies only to foreign national owners of vacant or underused housing.<sup>123</sup> Most dwellings are liable for the tax if they were occupied for less than 180 days during the calendar year.<sup>124</sup> Dwellings excluded from tax liability include those with 4 or more dwelling units and buildings that are primarily for retail or office use which contain an apartment. The tax is levied at 1% of the taxable value of the property and all relevant owners must lodge a tax return for each property they own on an annual basis.<sup>125</sup>

#### 4.5.3 Taxes on secondary residences

Secondary residences, or second homes, can be broadly defined as any dwelling that someone owns which is not their primary dwelling, such as a holiday home. The question of whether secondary residences are an issue that should be managed by policymakers is contentious. France, England, Scotland and Wales have all introduced vacant property taxes on second residences as a means of enabling local authorities to manage housing supply in their area.<sup>126</sup>

In the UK, second homes are defined as dwellings with no usual resident that are 'substantially furnished'.<sup>127</sup> Wales was the first to introduce a second homes premium in 2017, followed by Scotland (2024-25 financial year) and England (2025-26 financial year). In all 3 jurisdictions, local authorities can charge a premium of up to 100% of the standard council tax rate, that is double the full council tax rate could be payable. Some exceptions are allowed including for dwellings that were actively marketed for rent or sale, dwellings undergoing repairs or renovation, and dwellings that cannot be inhabited year-round for planning reasons.<sup>128</sup>

Evidence regarding the impact of second homes on housing availability and affordability is mixed.<sup>129</sup> Second homes may increase house prices and reduce housing supply for local people. If left empty

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<sup>122</sup> Government of British Columbia, [How the speculation and vacancy tax works](#), 11 April 2025, accessed 6 June 2025. The 2025 Budget has proposed increasing the rates to 3% and 1% respectively: Government of British Columbia, [Tax rates for the speculation and vacancy tax](#), 11 April 2025, accessed 6 June 2025.

<sup>123</sup> Government of Canada, [Introduction to the underused housing tax](#), January 2025, accessed 6 June 2025.

<sup>124</sup> [Underused Housing Tax Act](#), S.C. 2022.

<sup>125</sup> Government of Canada, [Introduction to the underused housing tax](#), January 2025, accessed 6 June 2025.

<sup>126</sup> Welsh Government, [Council tax on empty and second homes: guidance for local authorities on council tax premiums on long-term empty properties and second homes](#), 9 March 2023, accessed 10 June 2025; Service-Public.fr, [Residential tax on second homes](#), République Française, 11 March 2025, accessed 10 June 2025; K Berry, [Second homes in Scotland – facts, figures and policy](#), Scottish Parliament Information Centre (SPICe), SPICe Spotlight, 13 May 2025, accessed 10 June 2025; Crawley Borough Council, [About council tax](#), no date, accessed 10 June 2025.

<sup>127</sup> Scotland's definition also requires that the home has been lived in for at least 25 days of the previous year. M Sandford, [Council tax: empty properties](#), UK House of Commons Library, Research Briefing Number 02857, 13 November 2024.

<sup>128</sup> M Sandford, [Council tax: empty properties](#), UK House of Commons Library, Research Briefing Number 02857, 13 November 2024; M Sandford, [Why am I paying a council tax premium on my second home?](#) UK House of Commons Library, Insight, 2 April 2025, accessed 10 June 2025; K Berry, [Second homes in Scotland – facts, figures and policy](#), Scottish Parliament Information Centre (SPICe), SPICe Spotlight, 13 May 2025, accessed 10 June 2025.

<sup>129</sup> Welsh Government, [Research on second homes: evidence review summary](#), 31 July 2021, accessed 10 June 2025.

for a long time, they may also have a negative impact on the cohesion and sustainability of local communities. A positive impact of second homes is that they can boost tourism-dependent economies via the expenditure of owners and holiday renters.<sup>130</sup>

#### 4.6 Compulsory requisition or purchase

Some European jurisdictions have established programs for the compulsory requisition or purchase of vacant properties. In Amsterdam, the Basque Country, Brussels, England, France and Wales, authorities have the power to requisition a vacant dwelling for the purpose of making it available for rent.<sup>131</sup> For example, English and Welsh local authorities can use empty dwelling management orders (EDMOs) as one means of bringing empty private sector property back into use. Where a dwelling has been vacant for at least 2 years, the authority may, as a last resort, seek approval of an interim EDMO from a First-Tier Tribunal (FTT) to rent the dwelling with the owner's consent. Dwellings may be exempt from an EDMO for several reasons, such as if it is used as a second home or if it is being actively marketed for sale or rent. When consent cannot be obtained from the owner, the interim EDMO may be revoked and replaced with a final EDMO for a period of up to 7 years. This step does not require the consent of an FTT.<sup>132</sup>

Authorities in Scotland and Ireland have compulsory purchase powers. In Scotland, compulsory purchase orders have been used infrequently to purchase homes without the owner's consent if there is a strong enough public interest for doing so. The Scottish Government has also recently said that it may consider the introduction of compulsory sale orders, which would enable councils to require that homes which have been empty for an undue period must be sold by public auction.<sup>133</sup> Compulsory acquisition is one of the many policy tools being used by the Irish Government in its Vacant Homes Action Plan.<sup>134</sup> In 2023, the government launched the Compulsory Purchase Orders (CPO) Activation Programme to provide for a planned, systematic and proactive approach by local authorities to bringing vacant and derelict properties into use. Targets have been set for each authority for the number of compulsory acquisitions to be undertaken where engagement with owners has been unsuccessful.<sup>135</sup> In 2025, additional funding was made available under the Urban Regeneration and Development Fund to support the use of compulsory purchase powers to acquire long term vacant and derelict residential and commercial buildings and sites.<sup>136</sup>

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<sup>130</sup> Welsh Government, [Research on second homes: evidence review summary](#), 31 July 2021, accessed 10 June 2025; K Berry, [Second homes in Scotland – facts, figures and policy](#), Scottish Parliament Information Centre (SPICe), SPICe Spotlight, 13 May 2025, accessed 10 June 2025.

<sup>131</sup> D Turnbull, [Tools to deal with vacant housing](#), Vol. 7 of the series 'Housing in the post-2020 EU', Housing Europe Observatory, September 2023, p 33; W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023.

<sup>132</sup> W Wilson, [Empty housing \(England\)](#), UK House of Commons Library, Research Briefing Number CBP03012, 19 October 2023.

<sup>133</sup> K Berry, [Second homes in Scotland – facts, figures and policy](#), Scottish Parliament Information Centre (SPICe), SPICe Spotlight, 13 May 2025, accessed 10 June 2025.

<sup>134</sup> Department of Housing, Local Government and Heritage, [Vacant homes action plan 2023-2025: progress report – March 2025](#), Government of Ireland, 2025.

<sup>135</sup> Government of Ireland, [Compulsory purchase orders \(CPO\) activation programme](#), last updated 18 July 2023, accessed 10 June 2025.

<sup>136</sup> Department of Housing, Local Government and Heritage, [Vacant homes action plan 2023-2025: progress report – March 2025](#), Government of Ireland, 2025, p 4; Government of Ireland, [Objectives of the URDF](#), 15 May 2025, accessed 10 June 2025.

## 5. Recent NSW parliamentary and government developments

### 5.1 NSW Parliament

#### 5.1.1 NSW Parliamentary Budget Office – 2019 election policy costing

Prior to the 2019 state election, the NSW Parliamentary Budget Office (PBO) was asked by NSW Labor to cost a 1% vacant property tax on the value of residential properties that are unoccupied for more than 6 months in a calendar year. This was to be consistent with Victorian policy, with the tax levied on the capital improved value of land of properties in the Sydney metropolitan area. The PBO estimated that the tax would raise \$90 million over the forward estimates, with \$38 million and \$41 million raised in the first 2 full years of revenue collection. This estimate was highly uncertain for 2 main reasons:

- The lack of fit-for-purpose data on vacancies, vacancy rates and capital improved land values
- ‘Revenue leakage’ due to compliance issues because there is no reliable method for identifying or verifying vacant dwellings. For this reason, the PBO assumed that the actual revenue collected would be 30% less than the theoretical tax yield.<sup>137</sup>

#### 5.1.2 A 2022 committee inquiry recommended that the government should consider reforms to maximise the use of unoccupied dwellings

In 2022, the Legislative Assembly Committee on Community Services conducted an inquiry into options to improve access to existing and alternate accommodation to address the social housing shortage in NSW. The committee found that ‘meanwhile use’, also known as temporary supportive accommodation, can be a useful short-term solution. It recommended that the Department of Planning and Environment (DPE) co-design:

...with housing and homelessness experts, a framework for meanwhile use that covers suitability of the property, support services for tenants, minimum timeframes, types of buildings, conversion costs and factors, and local community consultation.<sup>138</sup>

The committee also heard evidence on the number of vacant properties in NSW and the adoption of a vacant property tax in other jurisdictions. It recommended that the NSW Government review data on vacant dwellings and consider reforms to maximise the use of unoccupied dwellings.<sup>139</sup>

In response, the NSW Coalition Government gave in principle support for adopting meanwhile use as a short-term solution and the continued review and reporting of data on vacant dwellings by DPE. With regards to vacant dwellings, it also noted that there were ‘limited options for addressing this

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<sup>137</sup> NSW Parliamentary Budget Office, [Election policy costing: vacant property tax](#), 18 March 2019.

<sup>138</sup> NSW Legislative Assembly Committee on Community Services, [Options to improve access to existing and alternate accommodation to address the social housing shortage](#), August 2022, p11.

<sup>139</sup> NSW Legislative Assembly Committee on Community Services, [Options to improve access to existing and alternate accommodation to address the social housing shortage](#), August 2022, p32-33.



issue through the planning system' and that the government was not considering a vacant property tax at that time.<sup>140</sup>

### 5.1.3 Parliamentary debate on long-term vacant housing

Several members across political parties have called for the introduction of measures to reduce the amount of long-term vacant housing in NSW. The member for Ryde, Jordan Lane, has said that there should be strong disincentives for retaining vacant property, particularly for foreign investors.<sup>141</sup> In October 2024, The Greens MLC, Abigail Boyd, suggested that the NSW Government could introduce an empty homes levy and increase land tax on non-owner-occupied homes to help ease the housing crisis.<sup>142</sup>

In September 2023, Liberal MLC, Jacqui Munro, called on the NSW Government to conduct a residential dwelling use and vacancy audit to accurately estimate the usage of residential properties in NSW and investigate the causes of vacancies.<sup>143</sup> The government supported the motion and agreed to the audit. In June 2024 and March 2025, Ms Munro moved motions requesting updates on the audit.<sup>144</sup> The response from the Minister for Housing, Rose Jackson, to the March 2025 motion indicated that the government would not be undertaking a vacancy audit of private property, citing limited government resources and challenges with data collection. The Minister commented on the difficulty of collecting accurate data on private property occupancy, noting that the government did not necessarily have the power to obtain such information from homeowners. The Minister also explained that, as the process would be time consuming, data was likely to become outdated quickly due to the constantly changing status of properties. Instead, the government was focussing on current housing and planning reforms.<sup>145</sup>

## 5.2 NSW Government

### 5.2.1 Review of short and long-term rental accommodation

The NSW Government is currently reviewing the regulatory framework for short-term rental accommodation (STRA). In February 2024, a discussion paper and online questionnaire were released seeking feedback on the existing planning and regulatory framework for STRA and policy options that might increase the supply of homes available for long-term rental accommodation.<sup>146</sup> Although the discussion paper was primarily focused on STRA, it also considered underused properties such as vacant housing and holiday homes as a policy option because they could provide a housing supply

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<sup>140</sup> NSW Government, [Government response - Inquiry into options to improve access to existing and alternate accommodation to address the social housing shortage](#), 21 February 2023, p8.

<sup>141</sup> J Lane, [Inaugural speech](#), NSW Hansard, 1 June 2023; J Lane, [Ryde rental forum](#), NSW Hansard, 19 October 2023; J Lane, [Residential Tenancies Amendment Bill 2024](#), NSW Hansard, 22 October 2024.

<sup>142</sup> A Boyd, [World homelessness day](#), NSW Hansard, 16 October 2024. The Greens member for Newtown, Jenny Leong, has called for the introduction of an empty property tax as a means of stopping investors from removing properties from the long-term rental market and using them for short-term rentals: J Leong, [Housing affordability](#), NSW Hansard, 25 May 2023; J Leong, [Residential Tenancies Amendment \(Rent Freeze\) Bill 2023](#), NSW Hansard, 29 June 2023.

<sup>143</sup> J Munro, [Dwelling vacancies](#), NSW Hansard, 13 September 2023. See also: J Munro, [Housing vacancies](#), NSW Hansard, 20 June 2023.

<sup>144</sup> J Munro, [Residential dwelling audit](#), NSW Hansard, 6 June 2024 and J Munro, [Residential dwelling audit](#), NSW Hansard, 19 March 2025.

<sup>145</sup> R Jackson, [Residential dwelling audit](#), NSW Hansard, 19 March 2025.

<sup>146</sup> NSW Government, [Short-term rental accommodation](#), 2025, accessed 19 November 2024.

solution for the near future that would have the least effect on tourism markets.<sup>147</sup> The discussion paper observed that the existing STRA planning and regulatory framework does not extend to holiday homes or vacant property because the planning system is not designed to regulate how owners use their property.<sup>148</sup>

With regards to revenue policy settings, the NSW Government and local councils do not apply specific revenue measures to vacant property. The NSW land tax system treats investment properties that are used for long-term rental accommodation in the same way as those that are rarely occupied or vacant.<sup>149</sup>

The application of revenue measures to STRA, holiday homes and vacant properties could increase the financial incentives for owners to shift these properties to long-term uses. Broad measures are likely to be the most effective in doing so. The discussion paper identified 3 potential measures:

- A levy on revenues from STRA bookings, as is done in several international cities
- Day fees per guest staying in STRA
- An annual levy based on the use of the property (for example, non-hosted STRA, holiday homes and vacant properties).

The first 2 options would not cover holiday homes or vacant properties. The third option is the broadest measure and could be implemented using the existing land tax system in NSW. While levy rates could vary by location in response to the proportion of STRA, holiday homes and vacant properties in an area, the paper noted that this could increase administrative complexity and that conditions in local housing markets may change over time.<sup>150</sup>

Vacant properties that are not used as short-term accommodation do not produce income and are therefore not advertised on platforms, making it harder to monitor compliance with any revenue measure.<sup>151</sup> Two broad approaches were presented in the discussion paper that have been used internationally as a system of reporting property use for a levy:

- A positive approach, where only properties that are liable for the levy must be reported with penalties for non-compliance

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<sup>147</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, pp5 and 13.

<sup>148</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, p16.

<sup>149</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, p19.

<sup>150</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, pp41-42.

<sup>151</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, p43.

- A by-default approach, where all property owners must report their property use. Owners must apply for an exemption if not liable because the scheme is levied by default.<sup>152</sup>

If the levy were to include vacant properties, exemptions and concessions would need to exist where a property is vacant for valid reasons, such as when:

- Properties are under construction or being renovated
- Properties have been condemned
- Owner-occupiers are temporarily away for justifiable reasons, including for work.<sup>153</sup>

The consultation period for feedback on the discussion paper concluded in March 2024. Over 430 submissions and 2,400 survey responses were received and are currently under consideration, with the final outcomes not having been announced as at 17 July 2025.<sup>154</sup>

### 5.2.2 Local government proposals

Several local councils have proposed imposing a tax or levy on vacant property.<sup>155</sup> In September 2024, Randwick Council indicated that it wanted to introduce an empty homes levy on properties that are left vacant for more than a year.<sup>156</sup> The proposal, presented as a motion at the Local Government Conference in November 2024, would need the NSW Government to agree to amendments to the *Local Government Act 1993* to be implemented.<sup>157</sup>

Other councils have targeted vacant properties to help deal with the regional housing crisis. For example, in 2022 two south coast councils wrote to owners of unoccupied housing after identifying homes that could be rented out. Shoalhaven Council also indicated they were considering measures including increasing rates on empty houses to make investing in short-term accommodation less attractive.<sup>158</sup> In 2024, City of Sydney councillor, Linda Scott, suggested that the 'state government could examine giving councils the power to charge higher rates for vacant properties.'<sup>159</sup>

In a 2024 submission to the discussion paper on short and long-term accommodation, Local Government NSW recommended that the 'NSW Government remove barriers that prevent incentivising owners putting unoccupied housing into the long-term rental market.'<sup>160</sup>

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<sup>152</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, pp43-44.

<sup>153</sup> Department of Planning, Housing and Infrastructure (DPHI), [Discussion paper on short-and long-term rental accommodation: review of regulations and supply in New South Wales](#), NSW Government, February 2024, p44.

<sup>154</sup> NSW Government, [Discussion paper on short and long-term rental accommodation](#), no date, accessed 12 June 2025.

<sup>155</sup> A Taylor, [Council pushes to tax homes that are left vacant](#), *Sydney Morning Herald*, 14 May 2023.

<sup>156</sup> D Kozaki and H Tregenza, [Randwick mayor want to introduce levy on developers who leave their property vacant for a year or more](#), *ABC News*, 16 September 2024.

<sup>157</sup> Local Government NSW, [Annual conference 2024: business paper](#), LGNSW, 17-19 November 2024, pp63-64.

<sup>158</sup> C Naylor, [Councils target more 'ghost houses' to ease housing crisis](#), *Sydney Morning Herald*, 31 July 2022.

<sup>159</sup> M Janda, [Are derelict homes part of the answer to Australia's housing crisis?](#) *ABC News*, 4 July 2024.

<sup>160</sup> Local Government NSW (LGNSW), [Submission to discussion paper on short- and long-term rental accommodation](#), LGNSW, March 2024, p21.

### 5.2.3 NSW foreign investor surcharges

The NSW Government announced adjustments to foreign investor surcharges as part of the NSW Budget 2024-25, in part to prevent foreign owners from buying established properties and leaving them vacant.<sup>161</sup> From 1 January 2025, the foreign purchaser duty surcharge increased from 8% to 9%. The foreign owner land tax surcharge increased from 4% to 5% for the 2025 land tax year.<sup>162</sup> The NSW Treasurer stated that:

The increase is expected to encourage more properties to be made available to NSW residents and to ensure that overseas investors buying homes in NSW, are also contributing to the cost of building other homes and the necessary infrastructure to support them.<sup>163</sup>

The 2025-26 Budget did not alter this policy or introduce any other vacant housing-related policies.<sup>164</sup>

### 5.2.4 Planning control changes to use certain vacant property for temporary accommodation

In November 2022, DPE released an Explanation of Intended Effect<sup>165</sup> (EIE) seeking feedback on proposed amendments to the [State Environmental Planning Policy \(Housing\) 2021](#) (Housing SEPP). The amendments sought to make it easier for organisations that manage social and affordable housing to use vacant properties that are awaiting development as temporary accommodation for people needing housing.<sup>166</sup> This policy was one of the recommendations made by the NSW Legislative Assembly Committee on Community Services 2022 report on social housing (see [section 5.1.2](#)). The EIE said that a broad range of existing buildings could be repurposed under exempt development and complying development pathways.<sup>167</sup>

In December 2024, the NSW Government introduced the changes to the Housing SEPP.<sup>168</sup> The new temporary housing provisions apply to a broad range of buildings including:

- Class 1a buildings (including single dwellings and row house terraces) under an exempt development pathway

<sup>161</sup> J O'Doherty, [James O'Doherty: taxing foreign property buyers could plug NSW's funding hole](#), *The Daily Telegraph*, 11 April 2024.

<sup>162</sup> NSW Government, [Budget paper 1: budget statement](#), 2024-25 Budget, 2024, pp4-1 and 4-4.

<sup>163</sup> D Mookhey, [Adjustment to foreign investor surcharges and indexation of land tax thresholds](#) [media release], NSW Government, 15 June 2024.

<sup>164</sup> NSW Government, [NSW Budget 2025-26](#), 2025.

<sup>165</sup> Department of Planning, Housing and Infrastructure (DPHI) Planning Portal, [Housing SEPP EIE](#), NSW Government, no date, accessed 26 February 2025.

<sup>166</sup> P Scully, R Jackson and J Harrison, [Planning changes to speed up 'Meanwhile Use' accommodation](#) [media release], 16 December 2024.

<sup>167</sup> Department of Planning and Environment (DPE), [Explanation of Intended Effect: Proposed amendments to the in-fill affordable housing, group homes, supportive accommodation and social housing provisions of the State Environmental Planning Policy \(Housing\) 2021](#), November 2022, p 25. For information on planning pathways, see: D Gilyana and D Montoya, [How the NSW planning system works](#), NSW Parliamentary Research Service, Research Paper 4, 2024, May 2024.

<sup>168</sup> P Scully, R Jackson and J Harrison, [Planning changes to speed up 'Meanwhile Use' accommodation](#) [media release], 16 December 2024.

- Prescribed dwelling types such as existing tourist and visitor accommodation, manufactured home estates, existing residential flats and existing seniors housing under a complying development pathway.<sup>169</sup>

These dwellings can now be used for temporary housing for up to 5 years, provided they meet all safety and operational requirements.<sup>170</sup>

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<sup>169</sup> Department of Planning, Housing and Infrastructure (DPHI), [Supportive accommodation and temporary housing: Housing SEPP](#), NSW Government, 2025, accessed 6 March 2025.

<sup>170</sup> Department of Planning, Housing and Infrastructure (DPHI), [Supportive accommodation and temporary housing: Housing SEPP](#), NSW Government, 2025, accessed 6 March 2025. See for example: NSW Government, [Vacant, unused aged care home converted into housing for older women in the Hunter](#) [media release], 17 May 2025.

## Appendix 1: Vacant property taxes

This appendix has 2 tables with information on vacant property taxes in 18 different jurisdictions. The first table identifies the buildings to which the tax applies, the tax rate and the criteria which must be met for a dwelling to be liable for the tax. The second table sets out the relevant exemptions, describes how each tax is administered and identifies those jurisdictions where the tax revenue must be used for specific purposes. Some material on taxes in non-English speaking jurisdictions has been included at the end of the appendix.

### Vacant property taxes: Application, rate and criteria

Jurisdiction	Year	Tax	Application	Rate	Criteria
France (selected areas)	1999	Taxe sur les logements vacants (TLV)	Residential	First year: 17% of annual rental value Subsequent years: 34% of annual rental value	Used less than 90 consecutive days p.a.
France (all other areas)	2006	Taxe d'habitation sur les logements vacants (THLV)	Residential	Rate set by each municipality Average was 10% of annual rental value in 2020	Used less than 90 consecutive days over 2 years
Washington, DC	2011	Vacant real property tax	Residential and commercial Blighted property <sup>(1)</sup>	5% of assessed value 10% of assessed value	Not occupied continuously <sup>(1)</sup>
England	2013	Empty homes premium	Residential	Maximum rates: 100% extra council tax (empty 1-5 years) 200% extra council tax (empty 5-10 years) 300% extra council tax (empty 10+ years)	Used less than 43 days p.a.
Scotland	2013	Empty homes premium	Residential	Maximum rate: 100% extra council tax	Used less than 25 days p.a.
Wales	2017	Empty homes premium	Residential	Maximum rate: 300% extra council tax	Vacant 1+ year
Vancouver, BC	2017	Empty homes tax	Residential	3% of the taxable assessed value	Vacant 6+ months p.a.
British Columbia	2018	Speculation and vacancy tax	Residential	0.5% of property's assessed value (Canadians) 2% of property's assessed value (foreigners)	Vacant 6+ months p.a.



Jurisdiction	Year	Tax	Application	Rate	Criteria
Victoria	2018	Vacant residential land tax	Residential	First year: 1% of the capital improved value (CIV) of taxable land Second year: 2% of CIV Third and subsequent years: 3% of CIV	A home that has been vacant for 6+ months A home under construction or renovation for 2+ years A home that has been uninhabitable for 2+ years
Oakland, CA	2018	Vacant property tax	Residential and nonresidential	\$3,000: condominium, duplex, unit, ground floor commercial unit \$6,000: residential, nonresidential, undeveloped	Used less than 50 days p.a.
Ireland	2022	Vacant homes tax	Residential	7 times the basic rate of local property tax (LPT). The basic rate is a set charge by <a href="#">market value bracket</a> for dwellings	Used less than 30 days p.a.
Toronto, ON	2022	Vacant home tax	Residential	3% of the current value assessment (CVA)	Vacant 6+ months p.a.
Ottawa, ON	2023	Vacant unit tax	Residential	1% the assessed value Rate increases by 1% for each year the property is vacant, up to a maximum of 5%	Used less than 184 days p.a.
Québec	2023	Vacant dwelling tax	Residential	First year: 1% of the taxable value of the unit Second year: 2% Third and subsequent years: 3%	Used less than 180 days p.a.
Baltimore, MD	2024	Vacant and abandoned property tax (allowed under state law)	Residential	First year: 3 times the full rate property tax (6.744%) Second and subsequent years: 4 times the full rate property tax (8.992%)	Unoccupied dwelling that is either (a) unsafe or unfit for habitation or (b) a nuisance property
Berkeley, CA	2024	Empty homes tax	Residential	Single-family dwellings, condominiums, duplexes	Used less than 182 days p.a.

Jurisdiction	Year	Tax	Application	Rate	Criteria
				and townhouses: \$3,000 for the first year and \$6,000 for second and subsequent years All other residential: \$6,000 for the first year and \$12,000 for second and subsequent years	
Hamilton, ON	2024	Vacant unit tax	Residential	1% of the current value assessment (CVA)	Used less than 183 days p.a.
Maryland	2024	Vacant and abandoned property tax	Residential	Set by each county	Set by each county
San Francisco, CA <sup>(2)</sup>	2024	Empty homes tax	Residential	First year: between \$2,500 and \$5,000 depending on size Second year: between \$5,000 and \$10,000 depending on size Third and subsequent years: between \$10,000 and \$20,000 depending on size	Used less than 182 days p.a.

Sources: M Segú, [The impact of taxing vacancy on housing markets: evidence from France](#), *Journal of Public Economics*, 2020, 185:104079, doi.org/10.1016/j.jpubeco.2019.104079; Service-Public.fr, [Annual vacant housing tax \(VLT\) and vacant housing tax \(VLT\)](#), République Française, 9 January 2024, accessed 3 June 2025; District of Columbia Office of Tax and Revenue, [Vacant real property](#), no date, accessed 5 May 2025; *Code of the District of Columbia*, [Chapter 31A](#), 6 May 2025; M Sandford, [Council tax: empty properties](#), UK House of Commons Library, Research Briefing Number 02857, 13 November 2024; Ministry of Housing, Communities & Local Government, [Guidance on the implementation of the council tax premiums on long-term empty homes and second homes](#), UK Government, 1 November 2024, accessed 28 May 2025; Local Government and Communities Directorate, [Guidance on local authority discretion to: reduce council tax discount on second and long-term unoccupied homes; and apply an increase to long-term unoccupied homes](#), Scottish Government, 31 May 2013; Welsh Government, [Council tax on empty and second homes: guidance for local authorities on council tax premiums on long-term empty properties and second homes](#), 9 March 2023, accessed 13 June 2025; City of Vancouver, [Empty homes tax](#), 2025, accessed 19 May 2025; Government of British Columbia, [Speculation and vacancy tax](#), 2025, accessed 19 May 2025; State Revenue Office Victoria, [Vacant residential land tax](#), Victorian Government, 8 May 2025, accessed 23 May 2025; K Fitzgerald, [Speculative vacancies 10: a persistent puzzle – the study of Melbourne’s vacant land and housing](#), Prosper Australia, 2020; City of Oakland, [Vacant property tax \(VPT\)](#), no date, accessed 23 May 2025; Revenue Irish Tax and Customs, [Vacant homes tax \(VHT\)](#), Government of Ireland, no date, accessed 2 May 2025; Revenue Irish Tax and Customs, [Valuing your property](#), Government of Ireland, no date, accessed 5 May 2025; E MacDonagh et al., [Vacant homes tax: a quick guide](#), McCann Fitzgerald, Lexology, 17 January 2024, accessed 2 May 2025; City of Toronto, [Vacant home tax](#), 2025, accessed 23 May 2025; City of Ottawa, [Understanding the vacant unit tax](#), 2025, accessed 26 May 2025; ss 500.5.1-500.5.3, *Cities and Towns Act* (Québec), updated 1 December 2024; *Baltimore City Code*, [Article 28 Division 2 Subtitle 11 Vacant and Abandoned Property](#), 2024; *Baltimore City Code*, Building, Fire, and Related Codes of Baltimore City, [§§ 116.4.1-116.4.6](#), 2024; Bureau of the Budget and Management Research, [City tax rates](#), City of Baltimore, 2024, accessed 27 May 2025; City of Berkeley, [Empty homes tax](#), 2025, accessed 26 May 2025; City of Hamilton, [Vacant unit tax](#), 2024, accessed 23 May 2025; MD Code, Tax – Property, [§ 6-302](#), 1 June 2024; *San Francisco Charter*, [San Francisco Business and Tax Regulations Code §§ 2950-2963](#), 2025; T Helm, [Speculative vacancies 11: empty homes in Melbourne 2019-2023](#), Prosper Australia, July 2024.

Notes: (1) A building is defined as being vacant if it has 'not been occupied continuously; provided, that in the case of residential buildings, a building shall only be a vacant building if the Mayor determines that there is no resident for which an intent to return and occupy the building can be shown' ([Section 42-3131.05](#) of the *Code of the District of Columbia*). A blighted vacant building is [defined](#) as a vacant building that is determined by the mayor to be unsafe, insanitary, or which is otherwise determined to threaten the health, safety, or general welfare of the community. (2) On 31 October 2024, the San Francisco Superior Court ruled that the Empty Homes Tax violates the Federal and State Constitutions and is preempted by California law. The City was prohibited from enforcing or administering the tax from 6 December 2024 onwards. As of 17 June 2025, the City [intends](#) to appeal the decision.

### Vacant property taxes: Area, exemptions, administration and revenue use

Jurisdiction	Area	Exemptions	Administration	Revenue use
France (TLV)	Municipalities with 50,000 or more people with a marked imbalance between supply and demand Municipalities with a high proportion of dwellings that are not used as a place of principal residence	Accommodation that is not for residential use Dwellings occupied for more than 90 consecutive days in a year Dwellings that require significant work to be habitable. In practice, the cost of the work must exceed 25% of the value of the dwelling Furnished secondary residences subject to housing tax	The owner must declare the occupation or vacancy of their dwelling before 1 July if (a) the dwelling is undeclared or (b) there has been a change since the previous declaration	No specific use
France (THLV)	Municipalities that have adopted the THLV and which are not subject to the TLV	Dwellings occupied for more than 90 consecutive days in the past 2 years Dwellings that require significant work to be habitable. In practice, the cost of the work must exceed 25% of the value of the dwelling Furnished secondary residences subject to housing tax	The owner must declare the occupation or vacancy of their dwelling before 1 July if (a) the dwelling is undeclared or (b) there has been a change since the previous declaration	No specific use
Washington, DC	Washington, DC	Dwellings owned by the United States Government Dwellings used for diplomatic or consular purposes or by an international organization	The owner must register a vacant property with the mayor	No specific use

Jurisdiction	Area	Exemptions	Administration	Revenue use
England	England	<p>Dwellings under active construction or undergoing active rehabilitation, renovation or repair, where there is a building permit to make the building fit for occupancy that was issued, renewed or extended within 12 months of the required registration date. The permit grants exemption for up to 18 months</p> <p>Dwellings actively marketed for rent or sale</p> <p>Dwellings where the owner demonstrates substantial undue economic hardship</p> <p>Dwellings subject of a probate proceeding or litigation</p> <p>Dwellings subject of a pending application for a necessary development approval, for a period of no more than 12 months</p> <p>The cumulative time period for exemption under the same ownership cannot exceed 3 tax years</p> <p>The cumulative time period for exemption cannot exceed 5 years in any 12-year period</p>	Local authorities determine if a property has been 'unoccupied and substantially unfurnished' for a year or more	No specific use
		<p>Dwellings where the owner lives in armed forces accommodation for job-related purposes</p> <p>Dwellings where the owner has died (12 months)</p> <p>Dwellings being actively marketed for sale or rent</p> <p>Dwellings undergoing major repairs or structural alterations (12 months)</p> <p>Dwellings where the resident is in long-term residential care or hospital</p> <p>Dwellings where the resident is living elsewhere to provide personal care</p>		
		<p>Dwellings being actively marketed for sale or rent, if it has been empty for less than 2 years</p>		
Scotland	Scotland	<p>Dwellings being actively marketed for sale or rent, if it has been empty for less than 2 years</p>	Local authorities determine if a property has been 'unoccupied and substantially unfurnished' for a year or more	No specific use

Jurisdiction	Area	Exemptions	Administration	Revenue use
Wales	Wales	<p>Dwellings being actively marketed for sale or rent, if it has been empty for less than 2 years</p> <p>Dwellings where the owner lives in armed forces accommodation for job-related purposes</p>	<p>Local authorities determine if a property has been 'unoccupied and substantially unfurnished' for a year or more</p>	No specific use
Vancouver, BC	Greater Vancouver	<p>Dwellings where the owner died in the reference period</p> <p>Dwellings undergoing redevelopment or major renovation, or which are part of a phased development</p> <p>Dwellings where the owner or tenant was residing in hospital or a care facility</p> <p>Dwellings that are not a principal place of residence which were occupied for more than 6 months p.a. for work purposes</p> <p>Dwellings sold during the year</p> <p>Dwellings which were vacant because they were subject to a court order</p> <p>Residential land only used for parking or where a residential building cannot be constructed due to limitations inherent in the parcel</p> <p>Dwellings offered for sale during the period</p> <p>Dwellings that were uninhabitable due to a disaster or circumstances outside the reasonable control of the owner</p> <p>Dwellings that are not a principal place of residence used periodically for medical reasons</p>	<p>Owners must submit a declaration each year to determine if their property is subject to the tax</p>	Net revenue invested into affordable housing initiatives
British Columbia	<a href="#">Specified areas</a>	<p>Dwellings where the owner lives in a residential care facility (2 years)</p> <p>Dwellings where the owner lives elsewhere to receive necessary medical treatment (2 years)</p> <p>Dwellings which become uninhabitable for more than 2 months due to a disaster or circumstances beyond the owner's control</p> <p>Dwellings used periodically while the owner is receiving medical treatment</p>	<p>Owners must complete a declaration every year for each property they own</p>	Used to support affordable housing in areas where the tax applies

Jurisdiction	Area	Exemptions	Administration	Revenue use
Victoria	Victoria except specific alpine resorts	<p>Dwellings where the new owner bought or inherited the property during the year</p> <p>Dwellings where the owners separated or divorced during the year</p> <p>Dwellings where the owner became bankrupt</p> <p>Dwellings where the owner died (2 years)</p> <p>Dwellings held in a trust for a minor or for the benefit of a charity</p> <p>Dwellings owned by specified bodies such as government entities or Indigenous Nation trustees</p>	An owner must notify the government if they think their property is liable for the tax	No specific use
		<p>Dwellings in an alpine resort</p> <p>Dwellings sold during the year</p> <p>Land that becomes residential land during the year e.g. conversion of a warehouse into residential apartments. The exemption may last for 1 to 3 years, depending on ownership status and the year in which it occurred</p> <p>Holiday homes used for at least 4 weeks in a year if the owner has a principal place of residence in Australia</p> <p>Dwellings used for work purposes that are occupied for at least 140 days in the year for the purpose of attending a workplace</p>		
Oakland, CA	Oakland City	<p>Very low income</p> <p>Financial hardship</p> <p>Demonstrable hardship unrelated to personal finances e.g. the owner died during the year</p> <p>Exceptional specific circumstances e.g. damage by a natural disaster</p> <p>Low-income seniors</p> <p>Dwellings where the owner received disability benefits</p> <p>Dwellings subject to a valid and active building permit for at least 50 days</p> <p>Dwellings where the number of days a building permit application was pending plus any days after the application was approved before the end of the year was at least 50 days</p>	<p>The City can use administrative methods to identify properties that are most likely to be vacant and issue a notice of vacancy. Owners may file a petition of vacancy to prove that the dwelling was not vacant or meets one of the exemptions</p>	<p>Fund homelessness programs and services, affordable housing, Code enforcement, clean-up of blighted properties and illegal dumping</p>



Jurisdiction	Area	Exemptions	Administration	Revenue use
		<p>Dwellings owned by a non-profit organisation for at least 180 days of the year</p> <p>Dwellings where an application for planning approvals was pending for at least 50 days during the year</p>		
Ireland	Ireland	<p>Dwellings not subject to local property tax</p> <p>Dwellings where the owner is ill or has recently died</p> <p>Dwellings actively marketed for rent or sale</p> <p>Dwellings sold during the year</p> <p>Dwellings subject to certain court orders</p> <p>Dwellings that underwent structural works for 6 or more months in the tax year where either (a) occupation of the dwelling would have posed a threat to health and safety of the occupants or (b) the work cost exceeded 20% of the property's market value</p>	<p>The owner must assess their liability and take the required actions</p> <p>The Revenue Commissioners must establish a register of vacant homes</p>	No specific use
Toronto, ON	Greater Toronto Area	<p>Dwellings where the owner died during the year or in 2 previous years</p> <p>Dwellings where the resident is in hospital or a care facility (2 years)</p> <p>Dwellings undergoing major repairs or renovations where occupation for at least 6 months is prevented, all necessary permits have been issued, and there are no unnecessary delays to the activities</p> <p>Dwellings that were sold during the year</p> <p>Dwellings used when the owner has more than 6 months of employment in Toronto and the principal place of residence is outside Greater Toronto</p> <p>Dwellings subject to a court order</p> <p>Newly constructed dwellings that were offered for sale</p> <p>Dwellings used for medical residents where the owner's principal place of residence is outside Greater Toronto</p>	<p>Every owner must lodge a declaration stating whether their property was vacant or occupied every year</p>	Affordable housing initiatives

Jurisdiction	Area	Exemptions	Administration	Revenue use
Ottawa, ON	Ottawa	<p>Dwellings purchased during the year</p> <p>Dwellings where a court or government order prevents it from being occupied</p> <p>Dwellings where the owner died (2 years)</p> <p>Dwellings where the owner was in care</p> <p>Dwellings undergoing redevelopment or major renovations for which the building permits have been issued</p> <p>Dwellings where a combination of tenants and vacancies for construction/renovation totalled at least 184 days</p> <p>Dwellings used as a cottage rental in a rural area that were rented for at least 100 days</p> <p>Dwellings continuously listed for sale or lease</p> <p>Dwellings renovated without a permit immediately following its' becoming vacant, and where the dwelling returned to being occupied within 12 months</p> <p>Rural residential century homes, recreational hunt camps, or significantly damaged recreational structures</p> <p>Dwellings that became uninhabitable due to hazardous conditions or substantial damage from a disaster outside the control of the owner (2 years)</p> <p>Dwellings used by the owner while receiving medical treatment</p>	<p>All owners must register the status of their property each year. If no declaration is made, the property will be deemed to be vacant</p>	<p>Affordable housing initiatives</p>
Québec	Québec	<p>Dwellings subject to an evacuation order issued by an authority</p> <p>Dwellings where the occupant cannot live there due to their state of health</p> <p>Dwellings where the owner died during the last 2 years</p> <p>Dwellings which are uninhabitable due to major work and the 6 months after the end of the work</p> <p>Dwellings used as a secondary residence</p>	<p>No specific provisions</p>	<p>No specific use</p>

Jurisdiction	Area	Exemptions	Administration	Revenue use
		Dwellings that are in low-rental or modest-rental housing, or used as affordable housing		
Baltimore, MD	Baltimore	NA	The city administrator must notify owners by mail, advertisement in 2 newspapers and on the City's website	The City must report on how the revenue is used
Berkeley, CA	Berkeley	<p>Property-based exemptions:</p> <p>Dwellings owned by non-profit organizations</p> <p>Owner-occupied properties that (1) contain 4 or fewer residential units and (2) are owned by a natural person or trust that owns no other residential units in the City of Berkeley</p> <p>Vacancy exclusion periods: vacant days that fall within a specified period do not count towards the 182-day period that results in taxation</p> <p>Building permit application period</p> <p>Rehabilitation period</p> <p>Disaster period</p> <p>Owner death period</p> <p>Owner in care period</p> <p>Homeowners' exemption period</p> <p>Lease period</p>	Owners of vacant residential units are informed by the Berkeley Rent Board if their property will be subject to the tax. Owners can file an exemption or vacancy exclusion claim	Municipal services including constructing, acquiring and rehabilitating affordable housing
Hamilton, ON	Hamilton	<p>Dwellings where the owner died during the year or the year before</p> <p>Dwellings undergoing major repairs or renovations where occupation for at least 183 days is prevented and all requisite permits have been issued</p> <p>Dwellings sold during the year</p> <p>Dwellings where the resident is in a care facility</p> <p>Dwellings subject to a court order</p> <p>Dwellings which are non-profit housing units</p>	Every owner of a residential unit must submit an annual vacant unit tax declaration	Housing initiatives
Maryland	Counties in Maryland	NA	NA	The county must report

Jurisdiction	Area	Exemptions	Administration	Revenue use
				on how the revenue is used
San Francisco, CA <sup>(2)</sup>	San Francisco	<p>Dwellings owned by non-profit organizations</p> <p>A person that owns a residential unit in a building with 2 or fewer residential units is exempt</p> <p>Vacancy exclusion periods: vacant days that fall within a specified period do not count towards the 182-day period that results in taxation</p> <p>Building permit application period</p> <p>Construction period</p> <p>Disaster period</p> <p>Homeowners' exemption period</p> <p>Lease period</p> <p>New construction period</p> <p>Owner death period</p> <p>Owner in care period</p>	Owners of vacant units must file a tax return for the dwelling every year	Rent subsidies and affordable housing

### Vacant property taxes in other non-English speaking jurisdictions

Vacant property taxes have been introduced in several other non-English speaking jurisdictions. Detailed information about these taxes has not been included in the tables because of the limited amount of information available in English. The jurisdictions, and broad details of their taxes are as follows:

- Andorra introduced a vacant property tax in 2019. A property must have been vacant for 2 or more years, and the tax is calculated based on total useful square metres.<sup>171</sup>
- Four states in Austria have passed legislation that enables local municipalities to introduce vacant property taxes: Styria (2022); Salzburg (2023); Tyrol (2023); and Vorarlberg (2024). Rates vary by municipality and are calculated based on either the market value of the property or the size of the property. A dwelling is considered to be vacant for the purposes of the tax if it has been empty for 6 or more months.<sup>172</sup>

<sup>171</sup> Advantia Assessors, [Tax on empty properties in Andorra](#), 2025, accessed 28 May 2025.

<sup>172</sup> M Draxl, [Leerstandsabgabe in Österreich: Definition, rechtliche Grundlagen und Auswirkungen](#), INFINA: Die Wohnbau-Finanz-Experten, [Vacancy tax in Austria: definition, legal basis and effects – translated by Google] 21 March 2025, accessed 11 June 2025.

- In 2022, the Barcelona City Council introduced a 50% surcharge on property tax for vacant dwellings. A dwelling is considered to be vacant if it has been vacant for more than 2 years without justified cause and belongs to an owner who owns 4 or more properties.<sup>173</sup>
- In 2015, the Basque Country introduced a law that imposes an annual fine of 10 euros per square metre on company-owned dwellings that have been vacant for 2 or more years. The law came into effect by publication of the relevant regulation in June 2021.<sup>174</sup>
- In 2015, the Catalan Government introduced a tax on dwellings that have been vacant for 2 or more years. The tax only applies to dwellings owned by companies or persons who own more than 15 homes. It is based on the size of the useful surface of the dwelling, with the rate increasing at set intervals according to the size of the dwelling.<sup>175</sup>
- In May 2023, the Spanish Government introduced a law that enables municipalities to impose financial penalties on owners of empty properties. Municipalities can impose a surcharge of between 50%-150% on the annual property tax payable to the municipality, with each municipality setting their own property tax rate. A dwelling will be considered to be 'permanently unoccupied' if it has been unused without justified cause for at least 2 years and is one of 4 dwellings owned by the same individual or company.<sup>176</sup>

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<sup>173</sup> D Turnbull, [Tools to deal with vacant housing](#), Vol. 7 of the series 'Housing in the post-2020 EU', Housing Europe Observatory, September 2023, p 30; [Ordenança Fiscal Núm 1-1 Ordenança fiscal Reguladora de L'Impost Sobre Béns Immobles](#), Barcelona City Council, [Tax ordinance number 1-1 tax ordinance regulating real estate tax – translated by Google] 20 December 2024.

<sup>174</sup> K Dol et al., [Regionalization of housing policies? An exploratory study of Andalusia, Catalonia and the Basque Country](#), *Journal of Housing and the Built Environment*, 2017, 32:581-598, doi 10.1007/s10901-016-9528-z; Ashurst, [The Basque Government approves the necessary regulatory development for the effective management](#), 21 June 2021, accessed 28 May 2025.

<sup>175</sup> K Dol et al., [Regionalization of housing policies? An exploratory study of Andalusia, Catalonia and the Basque Country](#), *Journal of Housing and the Built Environment*, 2017, 32:581-598, doi 10.1007/s10901-016-9528-z; ETL Global, [What is the empty homes tax?](#) 2 March 2022, accessed 28 May 2025.

<sup>176</sup> Manzanera Lawyers, [What is the 'empty property tax' in Spain?](#) Blog, 10 October 2023, accessed 28 May 2025.

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The Parliament of New South Wales acknowledges and respects the traditional lands of all Aboriginal people and pays respects to all Elders past and present. We acknowledge the Gadigal people as the traditional custodians of the land on which the Parliament of New South Wales stands.

This image comes from 'Our Colours of Country', which was created for the Parliament of NSW by Wallula Bethell (Munro) a Gumbaynggirr/Gamilaroi artist born and raised in Tamworth who has spent time living on Dunghutti Country and currently living in Western Sydney on Darug Country with her husband and son.

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