

TONBRIDGE & MALLING BOROUGH COUNCIL

CABINET

10 January 2023

Supplementary Report of the Director of Finance and Transformation

Part 1- Public

Matters for Recommendation to Council

1 COUNCIL TAX PREMIUM CHANGES FOR EMPTY HOMES AND SECOND HOMES

This supplementary report clarifies the proposed changes to Council Tax premium charges for empty properties.

1.1 Empty Homes Amendment

1.1.1 Clause 72 of the Levelling-up and Regeneration Bill makes amendment to Section 11B of the Local Government Finance Act 1992, effective for financial years beginning on or after **1 April 2024**.

1.1.2 Therefore, if Members wish to introduce this amendment, it has to be from 1 April 2024, not 1 April 2023 as specified in part 1.2 of the original report.

1.1.3 Recommendations in the original report have therefore been redrafted below.

1.2 Recommendations

1.2.1 Cabinet is asked to **CONSIDER** whether they would wish to:

- 1) recommend to Full Council to adopt the amendments to Council Tax empty home premiums from the 2024/25 financial year onwards subject to the bill being enacted and guidance being published by Central Government;
- 2) recommend to Full Council to introduce a Council Tax premium to second homes from the 2024/25 financial year onwards subject to the bill being enacted and guidance being published by Central Government.

Background papers:

Levelling-up and Regeneration bill (Points 72-73)

<https://bills.parliament.uk/bills/3155>

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