

# 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>

Sharon Shelton

Director of Finance and Transformation

contact: Glen Pritchard  
Sharon Shelton