

COUNCIL TAX PREMIUM CHANGES FOR EMPTY HOMES AND SECOND HOMES

Item CB 23/3 referred from Cabinet of 10 January 2023

The report of the Director of Finance and Transformation sought Cabinet's recommendations on proposed changes to Council Tax premium charges. A supplementary report clarified the proposed changes to Council Tax premium charges for empty properties.

RECOMMENDED: That

- (1) the amendments to Council Tax empty home premiums from the 2024/25 financial year onwards, be adopted by the Council, subject to the bill being enacted and guidance being published by Central Government; and
- (2) a Council Tax premium be introduced to second homes from the 2024/25 financial year onwards, subject to the bill being enacted and guidance being published by Central Government.

***Referred to Council**