

Report to: Council, 20th February 2024

Report of: Chair of Policy and Resources Committee

Subject: REFERRAL REPORT FROM POLICY AND RESOURCES COMMITTEE 6TH FEBRUARY 2024 - COUNCIL TAX – SECOND HOMES PREMIUM

1. Recommendation

1.1 That the Council agrees that from 1 April 2025 properties classed as second homes be charged a Council Tax premium equivalent to 100% of the Council Tax and that the Corporate Director - Finance and Resources be authorised to agree individual exemptions based on government guidance.

2. Background

2.1 At the meeting on 6th February 2024, the Policy and Resources Committee considered a report on new discretionary powers that allow billing authorities to introduce a council tax premium of up to 100% in respect of dwellings occupied periodically, which are generally called 'second homes.'

3. Preferred Option

3.1 The Committee agreed to the introduction of a 100% Council Tax premium for second homes from 1 April 2025.

3.2 In accordance with the Constitution, changes to the Policy and Budgetary Framework are reserved to full Council to determine.

4. The full report is attached at **Appendix 1**.

5. Alternative Options Considered

5.1 See attached report.

6. Implications

6.1 Financial and Budgetary Implications
See attached report.

6.2 Legal and Governance Implications
See attached report.

6.3 Risk Implications
See attached report.

6.4 Corporate/Policy Implications
See attached report.

- 6.5 Equality Implications
See attached report.
- 6.6 Human Resources Implications
See attached report.
- 6.7 Health and Safety Implications
See attached report.
- 6.8 Social, Environmental and Economic Implications
See attached report.

Ward(s): All wards
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Background Papers: None