



Committee	FULL COUNCIL
Date	15 MARCH 2023
Title	COUNCIL TAX PREMIUMS ON SECOND HOMES AND EMPTY PROPERTIES
Report of	CABINET MEMBER FOR STRATEGIC FINANCE, TRANSFORMATIONAL CHANGE AND CORPORATE RESOURCES

At the meeting of the Cabinet on Thursday, 9 March 2023 Cabinet agreed a motion to recommend to the Full Council:

RECOMMENDATION

That Full Council declares its intention to implement and approve the following council tax premiums, to be applied from 01 April 2024, or as soon thereafter as possible, subject to the legislation being in place:

- i) A 100% premium for second homes;
- ii) A 100% premium for properties that have been empty and unfurnished for a period of between 1 and 5 years – that does change the current policy of charging a 100% premium where the property has been empty and unfurnished for a period between 2 and 5 years.

BACKGROUND PAPER

[Cabinet Report – 9 March 2023](#)