

Key Decision Details

Decision Name	COUNCIL TAX PREMIUMS
Date of Decision	12 November 2024
Decision maker	Cabinet
Describe the Decision taken	<p>The Cabinet has recommended that Council:</p> <ul style="list-style-type: none">a) amends the existing empty homes premium to charge the additional 100% Council Tax premium after one year of the conditions being met, rather than the current two years, with effect from 1st April 2026;b) approves the introduction of a second homes premium of 100% with effect from 1st April 2026;c) provides delegated authority for the Section 151 Officer, in conjunction with the Executive Councillor for Resident Services and Corporate Performance, to adopt a policy setting out exceptions to the premiums in line with any regulations or guidance issued by Central Government, and to make subsequent updates to the policy as and when required; andd) agrees that an update of the numbers of the properties falling under the scheme be reported back to the democratic

cycle once the new policy has been in place for 12 months.

What were the reasons for taking the Decision?

As outlined in the report.

What alternative options were considered and rejected?

As outlined in the report.

Conflict of interest and dispensation

Councillor L Davenport-Ray - Disclosable Pecuniary Interest - By virtue of owning a second property within the District (vacated the room for this item).

Mrs M Sacks – Non-Registerable Interest - By virtue of owning a second property within the District. Whilst not a decision maker, the interest was declared for transparency purposes.

Is the decision a Key Decision?

Yes

Was the decision included in the Forward Plan

Yes

Was the decision subject to the urgency proceedings?

No

List the background papers to any report considered by the Decision Taker

Summary of responses and government's response to the consultation on proposals to exempt categories of dwellings from the council tax premiums in England

Person Making this report

Katie Kelly, Revenue and Benefits Manager

Decision will be effective the day after call-in expires. Call-in expires on

20 November 2024

**Accompanying
Documents**

Council Tax Premiums Report
Council Tax Premiums
Appendix A
Council Tax Premiums
Appendix B
3. Council Tax Premiums O&S
Comments