

From CABINET held on 7 March 2023

Council Agenda Item 11 (Cabinet minute No 26)

Council tax premiums on second homes and empty properties

Recommendation (for Council)

RECOMMENDED that

Full Council declares its intention to implement and approve the following additional council tax premiums, to be applied from 01 April 2024, or as soon as possible thereafter, 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 between 1 and 5 years - this will change the current policy of charging a 100% premium where a property is empty and unfurnished for a period between 2 and 5 years.