

From CABINET held on 6 February 2024

Council Agenda Item 7 (Cabinet minute 19)

Council Tax Premiums on Second Homes and Empty Properties

Recommendation (for Council)

RECOMMENDED that:

- (i) Full Council resolves to implement a 100% premium for second homes which will be effective from 01 April 2025, the earliest opportunity for the Council to introduce this change.**

- (ii) It is further recommended that Full Council resolves to implement 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 period between 2 and 5 years.**