

Local Government Finance Act 1992

Notice is hereby given by the Council, in accordance with the provisions of sections 11A, 11B and 11C of the Local Government Finance Act 1992 as inserted or amended by the Local Government Act 2003, the Local Government Finance Act 2012, the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 and the Levelling Up and Regeneration Act 2023, that the Council makes the following determination which will come into force from 1 April 2024. This determination revokes any previous determinations in relation to the charging of premiums for long term empty properties and second homes.

Council Tax Premiums

Effective from 1st April 2024 - Empty Homes Premium

In accordance with Section 11B (1C) of the Local Government Finance Act 1992 as amended by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 and the Levelling Up and Regeneration Act 2023, the following premiums will apply to long term empty and substantially unfurnished dwellings:

- (a) a 100% premium, where the property has been empty for more than one year;
- (b) a 200% premium, where the property has been empty for between five and ten years; and
- (c) a 300% premium, where the property has been empty for more than 10 years.

The definition of empty means that the dwelling is "unoccupied" and "substantially unfurnished".

Effective from 1st April 2025 - Second Homes Premium

In accordance with section 11C of the Local Government Finance Act 1992, the Council determines that the discount under section 11(2)(a) shall not apply to dwellings occupied periodically (second homes), and the amount of council tax payable in respect of such dwellings is increased by 100 percent.

A second home is determined to be a dwelling if there is "no resident of the dwelling", and the dwelling is "substantially furnished".

As this is the Council's first determination under this section for this particular premium, it must be made at least one year before the beginning of the financial year to which it relates. This part of the determination therefore has effect for financial years beginning on or after 1 April 2025.