

Cabinet
Wednesday 13 March 2024

Comments from the Overview and Scrutiny Commission
at its meeting on Monday 11 March 2024
OSC/319

1. Cabinet Agenda Item – Second Home Council Tax Premium

Comments and Recommendations

The Commission considered report [FIN/648](#) of the Head of Corporate Finance.

During the discussion with the Deputy Leader of the Council and the Head of Corporate Finance, the following comments were made:

- It was noted that the report recommended the introduction of Council Tax premiums on long term empty properties and on second homes. The wider aim was to reduce the number of empty homes and to encourage the use of properties as main residences rather than as second homes in the borough. It was therefore proposed to introduce a 100% premium on empty homes after 1 year instead of 2 years and to also introduce a second homes premium of 100% both with effect from 1 April 2025.
- Acknowledgement that the additional charge was intended to encourage owners to bring properties back into use and could boost the supply of properties in the borough.
- It was commented that given the housing emergency declaration in February 2024, together with the Council's financial pressures the report was welcomed in an attempt to meet both objectives.
- Clarification was sought and obtained regarding the penalties that would exist for any potentially fraudulent claims. It was recognised that the Council had a variety of information available to assist in fraud prevention and undertook visits to confirm the information held against properties, together with credit searches and further involvement from the Council's Fraud Investigation Team where required.

RESOLVED

That the Commission noted the report and requested that the views expressed during the debate, were fed back to the Cabinet through the Commission's Comment sheet.

Councillor Ayling
Chair, Overview and Scrutiny Commission
11 March 2024