



## **Extract from the minutes of the Worthing - Cabinet**

### **WCAB/005/23-24 Council Tax Premiums and Discounts for Empty Properties and Second Homes**

The report identified decisions to be made by Full Council and made recommendations to change the council's approach in respect of certain discretionary areas within council tax legislation. If agreed, changes to Empty Property premiums would take effect from 1 April 2024 and changes to Dwellings Occupied Periodically (Second Homes) would take place from 1st April 2025. These changes arose from the The Levelling-up and Regeneration Act 2023 which enabled councils to make further amendments to the levying of council tax premiums within the Borough.

Members were advised that the recommendations set out in the report sought to reduce the number of empty homes within the Borough in line with the Council's Empty Homes Strategy and encouraged the use of premises as main residence by local residents rather than as second homes.

### **Decision**

That the Cabinet recommended to Worthing Borough Council

1. That from 1 April 2024 to continue to levy the maximum level of premium for empty properties as follows noting the change for empty homes after 1 year:-
  - Premium of 100% for dwellings which are unoccupied and substantially unfurnished (Empty Homes Premium) after 1 years up to 5 years of becoming empty;
  - Premium of 200% for dwellings which are unoccupied and substantially unfurnished (Empty Homes Premium) between 5 years and up to 10 years; and
  - Premium of 300% for dwellings which are unoccupied and substantially unfurnished (Empty Homes Premium) for 10 years or more.
2. From 1 April 2025 to approve the application of a premium for second homes (Second Homes Premium) of 100% for all dwellings that are no persons' sole or main residence and which are substantially furnished.

3. (Exceptions to premiums) that mindful of the current consultation by government which recommends exceptions in certain circumstances, to the second homes premium to be charged, and subject to the outcome of that consultation, it is recommended that the Section 151 Officer is given delegated authority to implement this Council's policy on premiums in line with statute and any following guidance issued by the Secretary of State.
4. Recommend no changes to existing Council Tax Discounts.

(Link to the report on the website e.g. [Worthing Cabinet - 6th February 2024](#))