



Lewes District Council

Meeting: Council
Date: 19 February 2024
Subject: Council Tax Discounts & Premiums 2024-25
Report of: Councillor Zoe Nicholson on behalf of the Cabinet

The Council is asked to consider the minutes and resolutions of the **Cabinet** meeting held on **7 December 2023** as set out below.

The Council is recommended to:-

From 01 April 2024

Reduce the 50% discretionary uninhabitable council tax discount to 0%.
Introduce a 100% premium on empty and unfurnished properties after 1 year, and introduce a 200% premium on empty and unfurnished properties between 5 and 10 years, and a 300% premium on properties that have remained empty and unfurnished for more than 10 years.

From 01 April 2025

Introduce a 100% premium on all furnished properties which are no one's main residence (second homes).

Minute Extract

Cabinet - 7 December 2023

Council Tax Discounts and Premiums

The Cabinet considered the report of the Director of Service Delivery, asking them to determine and recommend to Full Council, the level of certain Council Tax discounts and Council Tax premiums with effect from 1 April 2024 and 1 April 2025.

The recommendations were welcomed by the Cabinet and followed the introduction of new rules by government that allowed local authorities to set higher council tax premiums on empty and second homes.

Policy and Performance Advisory Committee (PPAC), held on 30 November 2023 considered the report and were supportive of the officer recommendations in full.

Recommended to Full Council (Budget and policy framework)

1. From 1 April 2024

(a) The adoption of a standard 0% discount for all Class D chargeable dwellings; and

(b) Levying the maximum level of premium i.e.:

- 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

(a) The continued application of 0% discount for Class D and Empty Homes premiums at 100% effective when dwellings have been unoccupied and substantially unfurnished for 1 year; and

(b) The application of a premium (Second Homes Premium) of 100% for all dwellings that are no one's sole or main residence and which is substantially furnished.

3. Exception to premiums

Where premiums are to be applied, the Council is mindful of the current consultation by government which recommends exceptions in certain circumstances outlined within the report. Subject to the outcome of that consultation, it is recommended that the Section 151 Officer is given delegated powers to implement the Council's policy on premiums in line with statute, the Council's requirements and any guidance given by the Secretary of State.

Reason for decisions:

(1) To reduce the number of empty homes within the District in line with the Council's Empty Homes Strategy; and

(2) To encourage the use of premises as main residences by local residents rather than second homes.

For a copy of the report please contact Democratic Services:

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A copy may be downloaded from the [Council's website](#).