



Working in partnership with **Eastbourne Homes**

**Meeting:** Council  
**Date:** 28 February 2024  
**Subject:** Council Tax Discounts and Premiums  
**Report of:** Councillor Robin Maxted on behalf of the Cabinet

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The Council is asked to consider the minute and resolution of the **Cabinet** meeting held on 13 December 2023 as set out below.

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**The Council is recommended to approve the following:-**

(1) From 1 April 2024

(a) The adoption of a standard 0% discount for all Class C and 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 C & 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 the 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

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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.

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**Minute extract  
Cabinet – 13 December 2023.**

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

The proposed changes were in line with the majority of councils across the country and followed the introduction of new rules by government that allowed local authorities to set higher council tax premiums on empty and second homes.

The Cabinet advised that a report on the council tax reduction scheme would be considered at its next meeting in February 2024.

**Recommended to Full Council (Budget and policy framework):**

(1) From 1 April 2024

(a) The adoption of a standard 0% discount for all Class C and 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 C & 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 the are no one's sole or main residence and which is substantially furnished.

(3) Exception to premiums

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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:**

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

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

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For a copy of the report please contact Democratic Services:

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