



Council

Addendum to Setting the Council Tax Base, the NNDR Tax Base & Discounts for Second Homes and Empty Homes Report

Date: 17 January 2024

1. Addendum to Council Report Item 8

1.1 This addendum amends and clarifies a number of legislative references within the recommendations and main body of the report, with a minor amendment consequently made to the legal implications to reflect these.

1.2 Recommendation 2.12 should read:

“agree that as per **Section 79** of the Levelling-Up and Regeneration **Act 2023**”, rather than

“agree that as per **Clause 76(1)** of the Levelling-Up and Regeneration **Bill 2022-23**”.

1.3 This amendment simply clarifies the reference within the new legislation that has been introduced and that it is now an Act and no longer a Bill.

1.4 Paragraph 5.10 should read:

“**The Local Government Finance Act 1992 (as amended by the Levelling up and Regeneration Act 2023)** defines a....”, rather than

“**The Levelling up and Regeneration Bill 2022-23** defines a...”.

1.5 This amendment reflects that the implementation of the new Levelling up and Regeneration Act (no longer a Bill) amends the powers within the Local Government Finance Act 1992.

1.6 A new paragraph is to be inserted within the legal implications, now numbered **paragraph 12.5** which states:

“The Levelling Up and Regeneration Act 2023 amended the Local Government Finance Act 1992 by introducing a discretionary Council Tax premium on second homes and changed the qualifying period for the use of long-term empty homes premium. Local Authorities may levy a premium of up to an additional 100% on Council Tax bills for second

homes and for empty homes after one year (rather than two years as previously). Neither of these are mandatory requirements and 100% is the maximum premium that may be levied. In exercising its discretion the Council must have regard to guidance issued by the secretary of state.”

1.7 This amendment reflects that the implementation of the new Levelling up and Regeneration Act amends certain powers within the Local Government Finance Act 1992.

1.8 The published paragraph 12.5 (now to be in effect paragraph 12.6) has a new sentence inserted at the end of this which reads (in bold):

“In accordance with the Local Government Finance Act 1992 and related Statutory Instruments, the Authority is required to decide its Council Tax Base for 2024/25 by no later than 31 January 2024 **and the decision must be published in at least one newspaper circulating in the local area within 21 days of the date of the determination.**”

1.9 This simply reflects the requirement to publish the Council Tax Base decision in a local newspaper within 21 days.

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