

THE VALE OF GLAMORGAN COUNCIL

COUNCIL: 13<sup>TH</sup> JANUARY, 2025

REFERENCE FROM CABINET: 19<sup>TH</sup> DECEMBER, 2024

**“C205 COUNCIL TAX PREMIUMS ON LONG TERM EMPTY PROPERTIES AND SECOND HOMES (EL/PR) (SCRUTINY – CORPORATE PERFORMANCE AND RESOURCES) –**

The Leader presented the report to seek approval for the policy to be adopted for Council Tax Long Term Empty Properties and Second Homes for 2025-26.

This was a matter for Executive decision.

Cabinet, having considered the report and all the issues and implications contained therein

RESOLVED –

- (1) T H A T the policy to not grant any level of discount for unoccupied dwellings that have remained so for 6 months which was agreed for 2024-25, be agreed for 2025-26.
- (2) T H A T the long term empty property premium of 100% agreed by Full Council on 6th March 2024 for the 2024-25 financial year continue for such properties from 2025-26 that remain so for the period up to (but not including) 24 months.
- (3) T H A T the long term empty property premium of 150% agreed by Full Council on 6th March, 2024 for the 2024-25 financial year continue for such properties from 2025-26 that remain so for a continuous period of 24 months up to (but not including) 36 months.
- (4) T H A T, as agreed by Full Council on 6th March, 2024, a premium of 200% be introduced from 1st April, 2025 for long term empty properties that have remained as such for a continuous period of 36 months or more.
- (5) T H A T the premium of 100% for periodically occupied properties for the 2024-25 financial year agreed on 6th March, 2024 be reaffirmed and continue for 2025-26.
- (6) T H A T the report be referred to Full Council for final consideration.

## Reasons for decisions

- (1) The Council was required to determine its policy on discounts in relation to unoccupied dwellings as defined in classes A, B and C to the Council Tax (Prescribed Class of Dwellings) (Wales) Regulations 1998 each year.
- (2) The Council was required to determine its policy regarding premiums in respect of long-term empty properties as defined in Sections 12A and 12B of the Local Government Finance Act 1992 as inserted by the Housing (Wales) Act 2014.
- (3) Upon reviewing the implementation of the premium for long term empty properties introduced from the start of 1st April, 2023, it was felt that a straight increase to the premium levels as previously proposed may counteract the intention of the policy, which was to bring long term empty properties back into use, if the level of charges due hindered necessary works required to make a dwelling habitable. As such it was felt that a stepped approach would be more in keeping with the policy to ensure that persistent long term empty properties were targeted.
- (4) As (2) above.
- (5) The Council was required to determine its policy regarding premiums in respect of second homes as defined in Sections 12A and 12B of the Local Government Finance Act 1992 as inserted by the Housing (Wales) Act 2014.
- (6) To enable Full Council to consider the matter.”