

Written statement of a key decision
Cabinet

Title	Council Tax Premiums on Second Homes & Empty Properties
Decision maker	Cabinet Information about cabinet, including the names and contact details of the cabinet members, can be found here: http://councillors.herefordshire.gov.uk/mgCommitteeDetails.aspx?ID=251
Date of decision	15 December 2022
Report exemption class	Open
Reason for being a key decision	This is a key decision because it is likely to be significant having regard to: the strategic nature of the decision; and / or whether the outcome will have an impact, for better or worse, on the amenity of the community or quality of service provided by the authority to a significant number of people living or working in the locality (two or more wards) affected.
A notice was served in accordance with Part 3 (Key decisions) of The Local Authorities (Executive Arrangements) (Meetings and Access to Information) (England) Regulations 2012.	
General exception or special urgency (as defined in the constitution)	No
Purpose	To determine options for proposed changes to Council Tax premiums as included within the Levelling Up and Regeneration Bill which, subject to this Bill receiving Royal Assent prior to 31 March 2023, are due to become effective from 1 April 2024.
Decision	That: a) Cabinet recommends that the following additional Council Tax premiums be applied from 1 April 2024, subject to the referenced legislation being approved: <input type="checkbox"/> 100% premium for second homes; <input type="checkbox"/> 100% premium for properties which have been empty and unfurnished for a period of between 1 and 2 years.
Reason for the decision	As set out in the report. Documents relating to this decision are available at http://councillors.herefordshire.gov.uk/mgIssueHistoryHome.aspx?Id=50043621

Options considered	1. Council could choose not to approve the additional Council Tax premiums. This is not recommended as this will prevent the generation of additional potential Council Tax income for the council. An early decision in principle, is recommended to allow timely decisions to be made if and when Royal Assent of the Bill is granted.
Declarations of interest (see ▪ below)	
Call-in expiry date (decisions are not subject to call-in where special urgency provisions apply)	21 December 2022

Councillor:	Date 15 December 2022
Leader of the Council (Councillor David Hitchiner)	

- a record of any conflict of interest declared by any executive member who is consulted by the member which relates to the decision;

and

- in respect of any declared conflict of interest, a note of dispensation granted.