

Executive Report

Delegated Decisions - 7 January 2025

EMPTY HOMES POLICY

Name of Cabinet Member **Councillor Lauren Townsend**
(Deputy Leader and Cabinet member for Resources and Customer Experience)

Report sponsor **Steve Richardson**
Director of Finance and Resources

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Service Delivery Manager - Revenues and Benefits

Exempt / confidential / not for publication	No
Council Plan reference	Not in Council Plan
Wards affected	All wards

Executive Summary

Council tax regulations allows the Council to determine the level of discount or premium applicable to certain classes of unoccupied dwellings and provide for exemptions from premiums in some specific circumstances.

This policy sets out the level of council tax discount or premium that Milton Keynes City Council will apply to unoccupied dwellings.

1. Proposed Decision

1.1 That the Empty Homes Policy (attached at **Annex A**) be approved.

2. Reasons for the Decision?

2.1 The Empty Homes Policy has been reviewed following the introduction of a Second Home premium and statutory exceptions from the council tax premiums from 1 April 2025.

3. Implications of the Decision

Financial	Y	Human rights, equalities, diversity	N
Legal	Y	Policies or Council Plan	N
Communication	N	Procurement	N
Energy Efficiency	N	Subsidy	N
Workforce	N	Other	Y

a) Financial Implications

The application of a premium to an unoccupied property increases the revenue raised from council tax and supports the Council's budget requirements. The estimated additional revenue expected to be generated from long term empty and second homes premiums in 2025/26 is £3.99m.

b) Legal Implications

The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 and The Council Tax (Prescribed Classes of Dwellings) (England) (Amendment) Regulations 2012 (legislation.gov.uk) allows the Council to determine the level of discount applicable to certain classes of unoccupied dwellings.

Section 11B of Local Government Finance Act 1922, as amended by the Levelling Up and Regeneration Act 2023 allows the Council to apply a premium to long term empty dwellings and dwellings that are occupied periodically (second homes).

The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 provide statutory exceptions to the premium for long term empty dwellings and dwellings that are occupied periodically (second homes).

4. Alternatives Considered

4.1 Agree and Approve the Policy (**recommended**)

The policy has been circulated to internal services that may be impacted and the proposed content is considered to be in keeping with the ethos and finances of the Council.

4.2 Propose Amendments to the Proposed Policy

Amendments can be proposed but must have due regard to their legality, the finances of the Council and their administrative viability.

List of Annexes

Annex Empty Homes Policy

List of Background Papers

[Council Tax \(Prescribed Classes of Dwellings\) \(England\) Regulations 2003](#)

[The Council Tax \(Prescribed Classes of Dwellings\) \(England\) \(Amendment\) Regulations 2012 \(\[legislation.gov.uk\]\(http://legislation.gov.uk\)\)](#)

[Section 11B of Local Government Finance Act 1922](#), as amended by the [Levelling Up and Regeneration Act 2023](#)

[The Council Tax \(Prescribed Classes of Dwellings and Consequential Amendments\) \(England\) Regulations 2024](#)