



Oversight and Governance

Chief Executive's Department
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Published 25 January 2024

CITY COUNCIL – SUPPLEMENT PACK

Monday 29 January 2024

2.00 pm

Council House, Plymouth

Members:

Councillor Shayer, Chair

Councillor Ms Watkin, Vice Chair

Councillors Allen, Aspinall, Mrs Beer, Bingley, Blight, Briars-Delve, Mrs Bridgeman, Carlyle, Coker, Dr Cree, Cresswell, Dann, Darcy, Dingle, Evans OBE, Finn, Gilmour, Goslin, Harrison, Haydon, Hendy, Holloway, Hulme, Krizanac, Laing, Loveridge, Lowry, Lugger, Dr Mahony, McLay, McNamara, Moore, Murphy, Nicholson, Noble, Partridge, Patel, Penberthy, Penrose, Poyser, Raynsford, Reilly, Rennie, Ricketts, Salmon, Smith, Sproston, Stephens, Stevens, Stoneman, Tippetts, Tofan, Tuffin, Tuohy and Wakeham.

Members are invited to attend the above meeting to consider the items of business overleaf.

You can watch any of our webcast meetings on [YouTube](#). For further information on attending Council meetings and how to engage in the democratic process please follow this link - [Get Involved](#)

Tracey Lee

Chief Executive

City Council – Supplement Pack

8. Council Tax Discounts and Premiums:

(Pages 1 - 8)

15. Committee Calendar:

(Pages 9 - 16)

City Council



Date of meeting:	29 January 2024
Title of Report:	Council Tax Discounts and Premiums
Lead Member:	Councillor Mark Lowry (Cabinet Member for Finance)
Lead Strategic Director:	David Northey (Service Director for Finance)
Author:	Paul Walshe, Head of Revenues, Benefits and Service Centre
Contact Email:	paul.walshe@plymouth.gov.uk
Your Reference:	R&B001
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

In March 2023 Council agreed to implement changes to the levying of Council Tax concerning second homes and long-term empty dwellings from 1 April 2024. However, the Levelling-Up and Regeneration Bill was delayed in Parliament which meant billing authorities were not able to introduce the Council Tax premiums for second homes from 1 April 2024.

On 26 October 2023, the Levelling-Up and Regeneration Bill received Royal Assent which gives billing authorities the ability to charge Council Tax premiums on second homes from 1 April 2025. The premium on unoccupied and unfurnished properties can now be levied after one year rather than two from 1 April 2024.

The Levelling-Up and Regeneration Act 2023 requires one year's notice to be given for premiums on second homes to be effective from 1 April 2025. Any decision must be taken by Full Council as a billing authority by 31 March 2024. If approved, an advert will need to be placed in the public domain to comply with the terms of the Act.

Recommendations and Reasons

That the City Council agrees that:

1. From 1 April 2024 the current 100% premium for dwellings which are unoccupied and substantially unfurnished will be levied after a period of one year;
2. From 1 April 2025 a premium of 100% will be levied on all dwellings which are unoccupied and substantially furnished (second homes).

Reasons:

The provisions within the Act are primarily aimed at allowing councils to raise additional revenue and to acknowledge the impact that second and empty homes can have on some communities, with a view

that especially in the case of empty properties this would incentivise property owners to bring those properties back into use at the earliest opportunity.

The government has confirmed that billing authorities wishing to adopt any changes arising from the Act in relation to second homes are required to make a council resolution confirming their requirements at least 12 months prior to the financial year in which the changes will come into effect. For April 2025 this requires a decision by 1 April 2024.

These recommendations will encourage taxpayers to live in their main residence or ensure their property is fully occupied. In addition, this will generate funding to support the delivery of local services.

Alternative options considered and rejected

The alternative option is to 'do nothing' and make no change to Council Tax premiums. This would limit the opportunity to raise additional income plus no change would give less of an incentive for property owners to ensure their property is fully occupied.

The council could consider delaying the introduction of premiums for another year; however this would lead to a missed opportunity to increase projected income in excess of £1.0m for each year it is delayed.

Relevance to the Corporate Plan and/or the Plymouth Plan

Effective financial management is fundamental to the delivery of corporate improvement priorities and is supported by maximising the total resources available to the council.

Implications for the Medium-Term Financial Plan and Resource Implications:

Charging Council Tax premiums will result in additional Council Tax income being generated which will support the delivery of local services.

The levying of Council Tax premiums also increases the taxbase.

It is estimated levying of a 100% premium on second homes could generate further Council Tax income of more than £1.0m.

Financial Risks

Charging Council Tax premiums increases income and is therefore not a financial risk, however some software costs are anticipated to update systems to correctly bill affected dwellings. In addition, an increase of staff resource is anticipated to administer and correspond with an expected increase of customer queries, as well as increased recovery activity.

Carbon Footprint (Environmental) Implications:

No direct implications.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

An Equalities Impact Assessment (EIA) has been considered and due regard given to the implications. As the changes to policy will apply to all taxpayers who have dwellings which meet the criteria irrespective of whether they have any protected characteristics or not, no adverse implications are envisaged.

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

None directly

Appendices

**Add rows as required to box below*

Ref.	Title of Appendix	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
		1	2	3	4	5	6	7

Background papers:

**Add rows as required to box below*

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
	1	2	3	4	5	6	7

Sign off:

Fin	CH 22.01. 24 1524	Leg	LS/0000 2268/A C/25/1/ 24	Mon Off		HR		Asset s		Strat Proc	
Originating Senior Leadership Team member: David Northey (Service Director for Finance)											
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 20/12/2023											

Cabinet Member approval: Councillor Tudor Evans OBE, Leader

Date approved: 21/12/2023

1. Summary

- 1.1 The Levelling Up and Regeneration Act received Royal Assent in October 2023. The changes impacting Council Tax relate to second homes and long-term empty dwellings.
- 1.2 The Act allows billing authorities to reduce the period before which a premium can be charged for empty homes and introduces the ability to charge a premium for properties which are furnished but not occupied as a primary residence.
- 1.3 The decision to implement the new measures must be taken by Full Council as a billing authority. The Levelling-Up and Regeneration Act 2023 requires the Local Authority to give one year's notice for the adoption of the premium on properties which are furnished but not occupied as a primary residence. Therefore, to take effect from the 1 April 2025, Council needs to have approved by the 1 April 2024.
- 1.4 The Levelling-Up and Regeneration Act generally has been brought forward with the intention to address geographical disparities between different parts of the UK. The specific provisions which are subject to this paper are primarily aimed at allowing councils to raise additional revenue and to acknowledge the impact that second and empty homes can have on some communities, with a view that especially in the case of empty properties this would incentivise property owners to bring those properties back into use at the earliest opportunity.

2. Council Tax Premiums

- 2.1 The first relevant change in the Act is reducing the period before which a premium can be charged for empty homes.
- 2.2 Council Tax legislation sets the various discounts and exemptions which local authorities can apply when setting Council Tax. In addition, the Government has allowed discretion for certain areas, for example premiums for second homes and the status of a residence i.e. unfurnished, requiring or undergoing structural repairs.
- 2.3 Plymouth City Council has used this discretion and changes were set out in the Council Tax Base Setting Report for 2023/24. The report was approved by Council on 30 January 2023:
From 1 April 2021 an additional premium has been charged of up to:
 - 100% for any dwelling empty between 2 and 5 years;
 - 200% for any dwelling empty between 5 and 10 years;
 - 300% for any dwelling empty for 10 years or more.
- 2.4 The Council's Housing Delivery Team supports the legislation as this provides a further disincentive for keeping properties empty and:
 - Helps to alleviate pressures on the housing waiting list through increased availability of rental properties.
 - Improves the visual appearance of empty properties that may blight neighbourhoods.
 - Addresses problems that may be associated with living next door to an empty home for example damp ingress, vermin, anti-social behaviour and loss of property value.
- 2.5 The Levelling-Up and Regeneration Act closes a loophole regarding second homes with the intention of encouraging more empty properties being brought back into use. A Council Tax premium can be avoided by the dwelling being unoccupied and 'furnished' which means it is classed as a second home for Council Tax purposes as it is non-one's sole or main residence.
- 2.6 The table below sets out the current discounts and premiums Plymouth has adopted:

Category of Dwelling	Definition	Current discount/premium
Class A – Second Homes	Dwellings which are no one's sole or main residence which are substantially furnished and subject to a 28-day planning restriction.	50% discount
Class B – Second Homes	Dwellings which are no one's sole or main residence and are substantially furnished.	0% discount
Class C	Dwellings which are unoccupied and substantially unfurnished.	100% discount for a period of 1 month, after 1 month 0% discount
Class D	Dwellings which are unoccupied and substantially unfurnished and require major repair work to render them habitable.	0% discount
Empty Homes Premium	Dwellings which are unoccupied and substantially unfurnished for more than 2 years and less than 5 years.	100% premium.
Empty Homes Premium	Dwellings which are unoccupied and substantially unfurnished for between 5 years and 10 years.	200% premium.
Empty Homes Premium	Dwellings which are unoccupied and unfurnished for 10 years or more.	300% premium.

3. Introduction of a Council Tax premium for second homes

- 3.1 At present an empty homes premium can only be charged in respect of dwellings which are unoccupied and substantially unfurnished. This term is not defined by legislation and instead use must be made of case law. Dwellings which are no one's sole or main residence and furnished are classed as second homes.
- 3.2 The Levelling-Up and Regeneration Act introduces powers for billing authorities to apply a premium to dwellings which have no resident and are 'substantially furnished'. The maximum Council Tax charge in these cases would be a standard 100% plus a further 100% premium, resulting in a total Council Tax charge of 200%.
- 3.3 Based on the Council Tax Base (October 2022) form, Plymouth has 1,106 second homes.
- 3.4 Initial estimates suggest that applying a 100% premium on second homes could generate further Council Tax income of more than £1.0m.

4. Reducing the minimum period for an empty home's premium

- 4.1 The second key measure in the Act is to reduce the minimum period for charging a Council Tax premium for empty properties from two years to one year.
- 4.2 From 1 April 2024, the Act allows billing authorities to charge an empty homes premium of 100% after one year. It should also be noted that the intention is not that it takes effect to properties becoming empty from the 1 April, but the 12-month period will include a property where it became empty before this date.
- 4.3 Potential income related to this proposal is difficult to estimate as the eligibility of a dwelling for this premium will change over time. There were 1,342 empty homes of 2 years or less as at October 2022. If 10% were empty for more than 1 year but less than 2, the additional Council Tax income would be £0.224m.

Since the Cabinet meeting of 8 January 2024 at which the recommendation to full Council was that this measure could be implemented from 1 April 2025 it has been confirmed that this part of the Act can actually be implemented from 1 April 2024.

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City Council



Date of meeting:	29 January 2024
Title of Report:	Committee Calendar 2024/25
Lead Member:	Councillor Tudor Evans OBE (Leader)
Lead Strategic Director:	Giles Perritt (Assistant Chief Executive)
Author:	Ross Jago (Head of Governance, Performance and Risk)
Contact Email:	Ross.Jago@plymouth.gov.uk
Your Reference:	CommitteeCalendar24/25
Key Decision:	No
Confidentiality:	Part I - Official

Purpose of Report

The purpose of this report is to provide the Plymouth City Council indicative committee meeting dates for 2024/25. Consideration has been given to avoiding the schedule of main political party conferences, the Local Government Association conference and other key clashes in proposing these dates.

Recommendations and Reasons

That Council notes the indicative dates for meetings to be held in 2024 and 2025.

Alternative options considered and rejected

The Council's Annual calendar of meetings gives notification of proposed dates to aid Councillors in their diary planning.

Relevance to the Corporate Plan and/or the Plymouth Plan

The meetings of Council are a central element of the democratic process of the Council, which supports the democratic values of the Corporate Plan.

Implications for the Medium Term Financial Plan and Resource Implications:

None identified.

Financial Risks

None identified.

Carbon Footprint (Environmental) Implications:

There are no direct implications.

Other Implications: e.g. Health and Safety, Risk Management, Child Poverty:

** When considering these proposals members have a responsibility to ensure they give due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not.*

None identified.

Appendices

*Add rows as required to box below

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		1	2	3	4	5	6	7
A	Committee Calendar 2024/25							

Background papers:

*Add rows as required to box below

Please list all unpublished, background papers relevant to the decision in the table below. Background papers are unpublished works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based.

Title of any background paper(s)	Exemption Paragraph Number (if applicable) <i>If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.</i>						
	1	2	3	4	5	6	7

Sign off:

Fin	N/A	Leg	N/A	Mon Off	N/A	HR	N/A	Assets	N/A	Strat Proc	N/A
Originating Senior Leadership Team member: Giles Perritt (Assistant Chief Executive)											
Please confirm the Strategic Director(s) has agreed the report? Yes											
Date agreed: 25/01/2024											

Key

- Bank Holiday
- School Holidays
- Labour Party Conference
- Conservative Party Conference

May

2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
29	30	01	02	03	04	05
06	07	08	09	10	11	12
13	14	15	16	17 City Council AGM	18	19
20	21	22	23	24 Chief Officer Appointments Panel	25	26
27	28	29	30	31	01	02

June

2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
27	28	29	30	31	01	02
03	04	05	06	07	08	09
10 Cabinet	11	12	13 Taxi Licensing Committee	14 Tamar Bridge and Torpoint Ferry Joint Committee	15	16
17 Licensing Committee Licensing Sub Committee	18 Child Poverty Working Group	19	20 Health and Wellbeing Board	21 Chief Officer Appointments Panel	22	23
24 City Council	25	26 Corporate Parenting Group	27 Planning Committee	28	29	30

July**2024**

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
01	02 SACRE	03	04 Taxi Licensing Committee	05	06	07
08 Cabinet	09 Education and Children's Social Care Overview and Scrutiny Committee	10 Performance, Finance and Customer Focus Overview and Scrutiny Committee	11	12 Devon and Cornwall Police and Crime Panel Mount Edgcombe Joint Committee	13	14
15	16 Health and Adult Social Care Overview and Scrutiny Committee	17 Growth and Infrastructure Overview and Scrutiny Committee	18 Planning Committee	19 Chief Officer Appointments Panel	20	21
22 Licensing Sub Committee	23 Audit and Governance Committee	24	25	26	27	28
29	30	31	01	02	03	04

August**2024**

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
29	30	31	01 Taxi Licensing Committee	02	03	04
05	06	07	08	09	10	11
12 Cabinet	13	14	15	16 Chief Officer Appointments Panel	17	18
19 Licensing Sub Committee	20	21	22 Planning Committee	23	24	25
26	27	28	29	30	31	01

September

2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
26	27	28	29	30	31	01
02 Licensing Committee	03	04	05 Taxi Licensing Committee	06 Devon and Cornwall Police and Crime Panel	07	08
09 Licensing Sub Committee Cabinet	10 Child Poverty Working Group	11 Corporate Parenting Group	12 Health and Wellbeing Board	13 Tamar Bridge and Torpoint Ferry Joint Committee	14	15
16 City Council	17 Audit and Governance Committee	18	19 Planning Committee	20 Chief Officer Appointments Panel	21	22
23	24	25	26	27	28	29
30	01					

October

2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
30	01	02	03 Taxi Licensing Committee	04	05	06
07	08	09	10	11	12	13
14 Cabinet	15 Education and Children's Social Care Overview and Scrutiny Committee	16 Performance, Finance and Customer Focus Overview and Scrutiny Committee	17 South West Devon Waste Partnership	18 Chief Officer Appointments Panel	19	20
21 Licensing Sub Committee	22 Health and Adult Social Care Overview and Scrutiny Committee	23 Growth and Infrastructure Overview and Scrutiny Committee	24 Planning Committee	25	26	27
28	29	30	31	01	02	03

November

2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
28	29	30	31	01	02	03
04	05	06	07 Taxi Licensing Committee	08	09	10
11 Cabinet	12 SACRE	13	14 Planning Committee	15 Chief Officer Appointments Panel Mount Edgcombe Joint Committee	16	17
18 Licensing Sub Committee	19	20	21	22 Devon and Cornwall Police and Crime Panel	23	24
25 City Council	26 Audit and Governance Committee	27	28	29	30	01

December

2024

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
25	26	27	28	29	30	01
02 Licensing Committee	03 Education and Children's Social Care Overview and Scrutiny Committee	04 Performance, Finance and Customer Focus Overview and Scrutiny Committee	05 Taxi Licensing Committee	06 Tamar Bridge and Torpoint Ferry Joint Committee	07	08
09 Cabinet	10 Health and Adult Social Care Overview and Scrutiny Committee Child Poverty Working Group	11 Growth and Infrastructure Overview and Scrutiny Committee Corporate Parenting Group	12 Planning Committee	13 Chief Officer Appointments Panel	14	15
16 Licensing Sub Committee	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

January

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
30	31	01	02	03	04	05
06	07	08	09	10	11	12
13 Cabinet	14 Audit and Governance Committee	15	16 Health and Wellbeing Board Taxi Licensing Committee	17 Chief Officer Appointments Panel	18	19
20 Licensing Sub Committee	21	22	23 Planning Committee	24	25	26
27 City Council	28	29	30	31	01	02

February

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
27	28	29	30	31	01	02
03 Licensing Committee	04 Education and Children's Social Care Overview and Scrutiny Committee	05 Performance, Finance and Customer Focus Overview and Scrutiny Committee	06 Taxi Licensing Committee	07 Devon and Cornwall Police and Crime Panel	08	09
10 Cabinet	11 Health and Adult Social Care Overview and Scrutiny Committee	12 Growth and Infrastructure Overview and Scrutiny Committee	13 Lord Mayor's Selection Committee	14	15	16
17 Licensing Sub Committee	18	19	20	21	22	23
24 City Council	25	26	27 Planning Committee	28 Chief Officer Appointments Panel	01	02

March

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
24	25	26	27	28	01	02
03	04 Child Poverty Working Group SACRE	05 Corporate Parenting Group	06 Health and Wellbeing Board Taxi Licensing Committee	07 Tamar Bridge and Torpoint Ferry Joint Committee	08	09
10 Cabinet	11 Audit and Governance Committee	12	13	14	15	16
17 City Council	18	19	20 Planning Committee	21 Chief Officer Appointments Panel	22	23
24 Licensing Sub Committee	25	26	27	28	29	30
31	01					

April

2025

MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY	SUNDAY
31	01	02	03 Taxi Licensing Committee	04	05	06
07 Licensing Sub Committee	08	09	10	11 Chief Officer Appointments Panel	12	13
14	15	16	17	18	19	20
21	22	23	24 Planning Committee	25	26	27
28	29	30	01	02	03	04