



RE: Council Tax Second Homes Premium

Thank you for your letter regarding the Council's determination to introduce a Council Tax premium for second homes under section 11C of the Local Government Finance Act 1992. I note that your letter raises concerns relating to both the lawfulness of the decision and the Council's compliance with statutory guidance.

As Monitoring Officer, my statutory duty under section 5 of the Local Government and Housing Act 1989 is to consider whether any proposal, decision or omission by the authority has given rise, or is likely to give rise to a contravention in law.

In reviewing the decision that was made by the Council I am content that the determination was made by Full Council as required by law. At the time of the decision no guidance existed so the Council did not fail to have regard to such guidance. There is no statutory requirement to consult, and the premium start date complied with the statutory requirement for a minimum 12 month notice period.

The minutes of the meeting are not verbatim but in reviewing these I can see that debate was held in the chamber regarding this decision, and in fact when watching back the YouTube recording of the meeting this further emphasises the level of robust debate, covering a wide range of points, held by councillors when reaching this decision. You may find it helpful to watch the recording of meeting dated 31 January 2024, where you will see that the debate lasted 45 minutes and covered a wide range of topics and opinions. I hope that this reassures you that the decision was properly made.

The timing of the decision for the Borough Council of Kings Lynn and West Norfolk was different to that of Warwick; hence my conclusion is different. At the Borough, the decision was made post the legislation being passed, however at Warwick this was not the case. Warwick failed to specify the exact amount of the premium, which was not the case for this Council. Again, with reference to the guidance, this was not in place at the time of the decision, and in fact if it were the Council simply needs to be mindful of such guidance. The Council cannot be criticised for not referring to a list that did not exist. Reports to councillors produced after November 2024 include the guidance and directs councillors to the points they need to consider.



Regarding consultation, the guidance encourages but does not mandate, as there is no statutory duty to consult there has been no failure by the Council.

In conclusion, the decision does not appear unlawful and there is no action I need to take as part of my statutory duties in this regard.

Yours sincerely,

Emma Hodds
Chief of Staff and Monitoring Officer