

**Executive – 4 December 2018**

**Comments from the Corporate Resources Overview and Scrutiny Committee  
held on 29 November 2018**

**Council Tax Support Scheme**

**Recommended**

- 1. That, as permitted by the new Government Legislation,**
  - from 1 April 2019 100% premium be applied to homes that have been empty and substantially unfurnished for 2 years and**
  - from April 2020 a 200% premium be applied for homes that have been empty for between 5 and 10 years, and**
  - from April 2021 300% premium be applied for homes empty for 10 years or more.**
- 2. That the Head of Revenues and Benefits reports on the outcome of this new legislation annually in the Local Council Tax Support Scheme report.**
- 3. That subject to the above, the Local Tax Support Scheme for 2019/20 be endorsed.**