

**LONDON BOROUGH OF BROMLEY**  
**STATEMENT OF EXECUTIVE DECISION**

The Portfolio Holder for Resources, Commissioning and Contracts Management, Councillor Christopher Marlow has made the following executive decision:

**COUNCIL TAX - SECOND HOME PREMIUM**

**Reference Report:**

*Enc. 1 for Council Tax - Second Home Premium, 05/02/2024 Executive, Resources and Contracts Policy Development and Scrutiny Committee*

**Decision:**

That a public consultation exercise be undertaken recommending that a 100% Second Home Premium is introduced from 1 April 2025.

**Reasons:**

Section 80 (2) of the Levelling Up and Regeneration Act 2023 inserted Section 11C into the Local Government Finance Act 1992 which permits Councils to apply a discretionary Council Tax premium of up to 100% on periodically occupied properties (Second Homes) from 1 April 2025.

The Act requires Local Authorities to give at least one year's notice of its intention to levy a Second Home premium.

There is no statutory duty to consult on the Second Home Premium however to do so represents best practice and would support the Council's defence of any future judicial review. Any consultation must be meaningful and having consulted, the Council must have regard to the consultation outcome although it is not bound by it.

The proposed decision was scrutinised by the Executive Resources and Contracts PDS Committee on 5 February 2024 and the Committee proposed not to proceed with the consultation. Having considered this proposal, the Portfolio Holder has nonetheless decided to proceed as the consultation relates to the imposition of a new tax and the cost is proportionate relative to the potential additional income should the Executive decide to impose this tax.

.....  
Councillor Christopher Marlow  
Portfolio Holder for Resources, Commissioning and Contracts Management

**TASNIM SHAWKAT**  
**Director of Corporate Services & Governance**  
**Bromley Civic Centre**  
**Stockwell Close**  
**Bromley BR1 3UH**

**Date of Decision:** 6 February 2024  
**Decision Reference:** RCCM23012