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# Council



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Please email: democraticservices@north-norfolk.gov.uk

Please Direct Dial on: 01263 516010

12 December 2025

A supplementary document has been added to the meeting of the **Council** of North Norfolk District Council in the Council Chamber - Council Offices on **Wednesday**, **17 December 2025** at **6.00 pm**.

At the discretion of the Chairman, a short break will be taken after the meeting has been running for approximately one and a half hours

Members of the public who wish to ask a question or speak on an agenda item are requested to arrive at least 15 minutes before the start of the meeting. It will not always be possible to accommodate requests after that time. This is to allow time for the Committee Chair to rearrange the order of items on the agenda for the convenience of members of the public. Further information on the procedure for public speaking can be obtained from Democratic Services, Tel:01263 516010, Email:Democratic.Services@north-norfolk.gov.uk.

Anyone attending this meeting may take photographs, film or audio-record the proceedings and report on the meeting. Anyone wishing to do so should inform the Chairman. If you are a member of the public and you wish to speak on an item on the agenda, please be aware that you may be filmed or photographed.

# Emma Denny Democratic Services Manager

**To:** Cllr T Adams, Cllr P Bailey, Cllr M Batey, Cllr K Bayes, Cllr D Birch, Cllr H Blathwayt, Cllr J Boyle, Cllr A Brown, Cllr S Bütikofer, Cllr C Cushing, Cllr N Dixon, Cllr P Fisher, Cllr A Fitch-Tillett, Cllr T FitzPatrick, Cllr A Fletcher, Cllr W Fredericks, Cllr M Gray, Cllr M Hankins, Cllr C Heinink, Cllr P Heinrich, Cllr V Holliday, Cllr N Housden, Cllr K Leith, Cllr R Macdonald, Cllr G Mancini-Boyle, Cllr P Neatherway, Cllr L Paterson, Cllr S Penfold, Cllr P Porter, Cllr J Punchard, Cllr C Ringer, Cllr C Rouse, Cllr L Shires, Cllr M Taylor, Cllr E Tooke, Cllr J Toye, Cllr K Toye, Cllr A Varley, Cllr L Vickers and Cllr L Withington

Members of the Management Team, appropriate Officers, Press and Public



If you have any special requirements in order to attend this meeting, please let us know in advance

If you would like any document in large print, audio, Braille, alternative format or in a different language please contact us

#### 11. RECOMMENDATIONS FROM CABINET 01 DECEMBER 2025

Please note that due to the size of the documents, appendices 2,3,5,6 & 7 to the Local Plan (Cabinet Agenda Item 12 below) are available in the Document Library: <a href="Home">Home</a> | Library folder - Local Plan 2024 - 2040 Appendices

The following recommendations have been made by Cabinet to Full Council:

#### Cabinet 01 December:

1. Agenda item 9: Car Park Fees & Charges

#### Recommendation to Council:

To consider the various options discussed within the report and approve the

Officer recommendations below:

- Option 1 & Option 6: increase car parking fees and season ticket fees in line with CPI inflation of 3.8%.
- For the Asset Management Officer in consultation with the s151 Officer to proceed with the Consultation in relation to the Off Street Parking Places Order.
  - 2. Agenda Item 10: Fees & Charges 2026-2027

The Overview & Scrutiny Committee supported the recommendations at the meeting held on 12<sup>th</sup> November – but requested that in future, 'Cabinet should be mindful of the inconvenience for cash users caused by using small change such as 5 pence coins'

#### Recommendation to Council:

To approve:

- The fees and charges from 1<sup>st</sup> April 2026 as included in Appendix A.
- That delegated authority be given to the Section 151 Officer, in consultation with the Portfolio Holder for Finance and relevant Directors/Assistant Director to agree the fees and charges not included within Appendix A as required (outlined within the report).

The Overview & Scrutiny Committee supported the recommendations at the meeting held on 12<sup>th</sup> November

3. <u>Agenda Item 11: Council Tax Discounts & Premiums</u>
<u>Determinations 2026 -2-27</u>

#### Recommendations to Council:

That under Section 11A of the Local Government Finance Act 1992 and in accordance with the provisions of the Local Government Finance Act 2012 and other enabling powers that:

- 1) The discounts for the year 2026-27 and beyond are set at the levels indicated in the table at paragraph 3.1.
- 2) To continue to award a local discount of 100% in 2026-27 for eligible cases of hardship under Section 13A of the Local Government Finance Act 1992 (as amended) and that the Revenues Manager has delegated authority to make Discretionary Reductions under the Hardship Policy up to the value of £4k as indicated in the associated policy in Appendix B.
- 3) That an exception to the empty property levy charges may continue to be made by the Revenues Manager in the circumstances laid out in section 4.2 of this report.
- 4) The long-term empty-property premiums for the year 2026-27 (subject to the empty premium exceptions shown in Appendix C) are set at the levels indicated in the table at paragraph 4.2
- 5) To continue to award a local discount of 100% in 2026-27 for eligible cases of care leavers under Section 13A of the Local Government Finance Act 1992 (as amended).
- 6) Those dwellings that are specifically identified under regulation 6 of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 will retain the 50% discount as set out in paragraph 2.1 of this report.
- 7) Those dwellings described or geographically defined at Appendix A which in the reasonable opinion of the Revenues Manager are judged not to be structurally capable of occupation all year round and were built before the restrictions of seasonal usage were introduced by the Town and Country Planning Act 1947, will be entitled to a 35% discount.
- 8) A new second homes premium of 100% as detailed in paragraph 4.3 (subject to the second home premium exceptions shown in Appendix C) continues to be applied in 2026-27.

This report will be considered by the Overview & Scrutiny Committee at the meeting on 10<sup>th</sup> December – The Chair will provide a verbal update at the Full Council meeting.

4. Agenda Item 12: Adoption of the North Norfolk Local Plan

#### Recommendation to Council:

- 1) To note the outcome of the Inspector's Report into the examination of the North Norfolk Local Plan, dated 31 October 2025 (Appendix 1 & 2);
- To <u>adopt</u> the modified Local Plan which incorporates the Main Modifications as the appropriate basis for the future planning of the whole District (Appendix 3);
- 3) To notes that all policies of the North Norfolk Core Strategy 2008 and the Site Allocations; Development Plan Document 2011 (the current Local Plan) will be superseded by the new Local Plan

- upon adoption. This is subject to the provisions of paragraph 9.3 of this report that: 'Upon adoption there is a six-week window under section 113 of the Planning and Compulsory Purchase Act 2004 during which an aggrieved party can challenge the decision to adopt a Local Plan on legal and procedural grounds'
- 4) To note that Cabinet has delegated authority to the Assistant Director for Planning to publish the Adoption Statement and accompanying documents, making the North Norfolk Local Plan part of the Adopted Development Plan for North Norfolk;
- 5) To note that Cabinet has delegated authority to the Planning Policy Manager to make any further necessary non-material modifications and any further updates to the Policies Map as required.

Council Tax Discounts & Premiums Determination 2026-27					
Executive Summary	This report sets out the proposed level of council tax discounts which shall apply to classes of dwelling for the financial year 2026-27.				
Options considered.	The recommendations take advantage of the options from the reforms included in the Local Government Finance Act 2012 as amended to incentive homes back into use and generate council tax income.				
Consultation(s)	The legislation provides local authorities with the power to make changes to the level of council tax discount in relation to classes of property. The Council has to approve its determinations for each financial year. The calculation of the tax base for 2026-27 will be made on the assumption that the determinations recommended below will apply.				
	In accordance with the relevant legislation these determinations shall be published in the way the Council see fit. NNDC follows best practice by advertising in at least one newspaper circulating in North Norfolk before the end of the period of 21 days beginning with the date of the determinations.				
Recommendations	Recommend to Full Council that under Section 11A of the Local Government Finance Act 1992 and in accordance with the provisions of the Local Government Finance Act 2012 and other enabling powers that:				
	<ol> <li>The discounts for the year 2026-27 and beyond are set at the levels indicated in the table at paragraph 3.1.</li> <li>To continue to award a local discount of 100% in 2026-27 for eligible cases of hardship under Section 13A of the Local Government Finance Act 1992 (as amended) and that the Revenues Manager has delegated authority to make Discretionary Reductions under the Hardship Policy up to the value of £4k as indicated in the associated policy in Appendix B.</li> </ol>				
	3) That an exception to the empty property levy charges may continue to be made by the Revenues Manager in the circumstances laid out in section 4.2 of this report.				
	4) The long-term empty-property premiums for the year 2026-27 (subject to the empty premium exceptions shown in Appendix C) are set at the levels indicated in the table at paragraph 4.2				
	5) To continue to award a local discount of 100% in 2026-27 for eligible cases of care leavers under Section 13A of the Local Government Finance Act				

	<ul> <li>1992 (as amended).</li> <li>6) Those dwellings that are specifically identified under regulation 6 of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 will retain the 50% discount as set out in paragraph 2.1 of this report.</li> <li>7) Those dwellings described or geographically defined at Appendix A which in the reasonable opinion of the Revenues Manager are judged not to be structurally capable of occupation all year round and were built before the restrictions of seasonal usage were introduced by the Town and Country Planning Act 1947, will be entitled to a 35% discount.</li> <li>8) A new second homes premium of 100% as detailed in paragraph 4.3 (subject to the second home premium exceptions shown in Appendix C) continues to be applied in 2026-27.</li> </ul>	
Reasons for recommendations	To set appropriate council tax discounts and premiums which will apply in 2026-27 and to raise council tax revenue.	
Background papers	Local Authorities are required to approve their Council Tax discount determinations each year. The legislation provides local authorities with powers to make changes to the level of council tax discount and have premiums in relation to certain types of properties.	

Wards affected	All			
Cabinet member(s)	Cllr Lucy Shires			
<b>Contact Officer</b>	Sean Knight			
	Revenues Manger			
	Sean.Knight@north-norfolk.gov.uk			

Links to key documents:			
Corporate Plan:	Strong Responsible & Accountable Council.		
Medium Term Financial Strategy (MTFS)	The discounts and premiums approved by Members will be used to calculate the tax base used in the budget setting and is part of the Medium-Term Finance Strategy.		
Council Policies & Strategies	Budget Setting & Medium-Term Finance Strategy.		

Corporate Governance:		
Is this a key decision	Yes	
Has the public interest test been applied	Yes	

Details of any previous decision(s) on this matter	October 2022, Council Tax Discounts & Premiums Determination 2023-24, 2024-25 and 2025-26.
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#### 1. Purpose of the report

This report sets out the proposed level of council tax discounts which shall apply to classes of dwelling for the financial year 2026-27.

## 2. Introduction & Background

- 2.1 All billing authorities can reduce or end the nationally set 50% council tax discount for second homes. The exception to this rule is that billing authorities cannot change the discount for second homes of people who are liable for council tax on dwellings provided by an employer, i.e., tied accommodation, as established under regulation 6 of the Council Tax (prescribed classes of dwellings) (England) Regulations 2003.
- 2.2 It is for the billing authority to determine whether changes to discounts apply to all or parts of its area. An area can be as small as one property (provided it can be defined geographically) and different discounts can apply in different parts of the area.
- 2.3 Properties that are classed as Second Homes (properties that are substantially furnished but no one's main residence) can attract a premium on their Council Tax from 1 April 2025, which is currently 100% of the charge subject to premium exceptions shown in Appendix C.
- 2.4 Properties that are classed as Long-Term Empty (properties that have been substantially unfurnished for a period of 12 months) can attract a premium on their Council Tax, which is currently 100% of the charge subject to premium exceptions shown in Appendix C.
- 2.5 The Council also has powers under Section 13A of the Local Government Finance Act 1992 (as amended) to introduce discounts to particular taxpayers.
- 2.6 Since April 2013 North Norfolk District Council (as a billing authority) has had additional powers to vary the levels of council tax discount offered in the District. Reductions in the discounts offered or increases in the premiums charged will generate additional revenue for both the District Council and major preceptors.

## 3. Current Discounts and Premiums Proposed for 2026-27

3.1 The table below details the existing discounts which the Council has in place. This report proposes these discount levels remain the same for 2026-27.

Class	Description	2025/26 Discount	Proposed Discount from 1st April 2026
Class A	Dwellings which are not the sole or main	10%	10%

	residence, are furnished, but their continuous occupation is restricted by planning regulations to less than 28 days a year.	Discount	Discount
Class B	All other dwellings which are not the sole or main residence, are furnished, and their continuous occupation is not restricted by planning regulations to less than 28 days a year.	No Discount	No Discount
Class C	All dwellings which are unoccupied and substantially unfurnished.	No Discount	No Discount
Class D	Dwellings that are unoccupied and unfurnished and:  • require or are undergoing major repair to make them habitable.  • are undergoing structural alteration.  • have undergone major repair work to render them habitable, if less than six months have elapsed since the date on which the alteration was substantially completed, and the dwelling has continuously remained unoccupied and unfurnished since that date	50% Discount	50% Discount

#### **Class D Discount**

The number of properties affected by the Class D discount was low in 2021 and 2022 as shown in the table below. The pre 2017 numbers before the discount was removed (circa 100 to 150). The cost of applying this discount is not considered material for the Council at the current property numbers and level of properties can be reviewed annually when reviewing the discounts levels set to ensure the discount remains affordable. To put this into context the Council collects council tax from circa 56,000 properties.

Band	2021	2022	2023	2024	2025
Α	-	4	15	11	11
В	3	3	13	7	13
С	-	4	11	20	14
D	2	1	7	12	6
E	4	2	6	11	7
F	1	-	6	7	3
G	1	-	1	5	5
Н	-	-	0	1	0
Total	11	14	59	74	59

This report proposes to continue the 50% discount level is applied for 2026-27.

3.2 In 2022-23 the Council introduced a new discount under Section 13A of the Local Government Finance Act 1992 (as amended) to give 100% relief to those experiencing hardship. It is proposed that this discretionary reduction and associated policy and application process remain in place for 2026-27. There were none awarded as of October 2025 when the CTB1 Government Return was completed.

## 4. Empty Homes Premium and Section 13A Discounts

4.1 Between 2013 and 2019 the Council charged the maximum premium on top of the usual 100% charge on long term empty properties i.e., substantially unfurnished for a period of 24 months or more.

The Council currently has the legal powers to increase the levy premium level anywhere from 50% to 100%, which would effectively mean a 200% charge on qualifying properties. This has been in place since the 2019/20 financial year. In the 2020/21 financial year, the Council introduced a levy of 200% on properties unoccupied for longer than 60 months (5 years), and in the 2021/22 financial year a levy of 300% was introduced on properties that had been empty for 120 months (10 years).

## Levelling-up and Regeneration Bill

The Levelling-up and Regeneration Bill (introduced in the Queen's Speech in May 2022) became an Act of Parliament it gave additional powers to the Council to reduce the number of months from 24 months to 12 months to apply the empty property premium. There are currently circa 250 of these empty homes in the North Norfolk area.

In the 2024/25 financial year the council introduced a levy of 100% on properties unoccupied for longer than 12 months.

4.2 The table below details the existing premiums which the Council has in place currently and this report proposes these discount levels remain the same for 2026-27. The premium is the amount above the existing 100% council tax charge, so for example a long-term empty property which has been empty for longer than 12 months will pay council tax at a 200% level (double the normal level).

Description (long-term empty property premium to be added to 100% council tax charge)	2025-26 Premium	Proposed Premium from 1 <sup>st</sup> April 2026
Long term empty properties that have been empty	100%	100%
for a consecutive period of longer than 12 months	premium	premium
Long term empty properties that have been empty	100%	100%
for a consecutive period of longer than 24 months	premium	premium
Long term empty properties that have been empty	200%	200%
for a consecutive period of longer than 60 months	premium	premium
Long term empty properties that have been empty	300%	300%
for a consecutive period of longer than 120 months	premium	premium

The levy premium cannot apply to homes that are empty due to the occupant living in armed forces accommodation for job-related purposes, or to annexes being used as part of a main property.

Currently there are over 180 properties that fall within the bracket of long-term empty properties longer than 24 months within North Norfolk, so this is viewed as a policy tool to encourage efficient use of available housing within the district.

Officers are aware there are cases where long term empty properties are undergoing significant renovations to bring them back into use. It is proposed that to continue to encourage this that the continued discretion be given to the Revenues Manager to allow exceptions to the Levy charge in these cases. There are anticipated to only be a small number of qualifying properties in the District, so it is not considered to be a significant financial risk to the Council.

The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 ("the 2003 Regulations") has prescribed additional classes of dwellings in relation to which a billing authority may not make a determination to apply a higher amount of council tax on long-term empty homes. These empty property exceptions are shown in Appendix C and referred to in recommendation 4 above.

#### Second Home Premium.

4.3 The Levelling-up and Regeneration Bill proposes that billing authorities would have the power to charge a 100% premium on second homes. The Council began charging a 100% premium on second homes (council tax properties that are unoccupied and furnished) with effect from 1 April 2025 and this continues.

The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 ("the 2003 Regulations") has prescribed additional classes of dwellings in relation to which a billing authority may not make a determination to apply a higher amount of council tax on dwellings occupied periodically (often referred to as second homes). The second home exceptions are shown in Appendix C and referred to in recommendation 8 above.

There are currently over 5,700 second homes in the North Norfolk area and we have estimated 35% of these will fall within one of these exceptions or will try to avoid paying the premium.

#### **Care Leavers Discounts**

4.4 The Council currently awards a local discount of 100% for eligible cases of care leavers under section 13A of the Local Government Finance Act 1992 (as amended). The costs of this are fully compensated by Norfolk County Council.

## **Classes of Property**

- 4.5 The Regulations differentiate between classes of property as follows:
  - "Class A" properties are those which are not an individual's sole or main residence, are furnished and have seasonal planning prohibition (i.e., preventing occupation for a continuous period of at least 28 days)
  - "Class B" properties are those which are not an individual's sole or main residence, are furnished and have no restrictions regarding occupation.

In effect Class A properties are second homes where occupancy is restricted for a period of at least 28 days a year where Class B properties have no restrictions on occupancy.

#### **Formal Determinations**

4.6 The Council must approve its determinations for each financial year. It should be noted that the schedule of Class "B" property discount exceptions shown in Appendix A and referred to in recommendation 7 above, is believed to include all dwellings potentially entitled to retain a discount for the year commencing 1 April 2026 for the reason stated. Under the wording of the 2003 regulations, changes cannot be made to the schedule once the determinations have been made. Should further properties be notified to the Council for inclusion in the list for exceptions, they may only be added when the determinations for 2026-27 are made for operation from 1 April 2026.

# **Corporate Plan Objectives**

- 4.7 Local Homes for Local Need = Providing council tax discounts and premiums supports bringing homes back into use.
- 4.8 Financial Sustainability and Growth = Council tax premiums charged generate income to the Council and major preceptors to support financial sustainability.

# 5. Financial and Resource Implications

- 5.1 The discounts and premiums approved by Members will be used for calculating the tax base used in the budget setting and is part of the Medium-Term Finance Strategy.
- 5.2 The calculation of the tax base for 2026-27 will be made alongside the budget, based on the level of discounts and premiums approved by Members. The taxbase dictates the expected income to the Council from Council Tax in the following year. Any increase in discounts or decrease in premiums will reduce the taxbase, and therefore also income.

#### Comments from the S151 Officer:

The Council must approve its Determinations each year for the following financial year. The ones proposed in this report will provide a fair system that will encourage bringing homes back into use and will maximise income.

# 6. Legal Implications

8.1 This report does not raise any new legal implications.

## **Comments from the Monitoring Officer**

This report outlines proposed council tax discounts and premiums. Approval will be relevant to budget setting processes.

#### 7. Risks

7.1 This report does not raise any new risks.

# 8. Net Zero Target

- 8.1 This report does not raise any issues relating to Climate change.
- 9. Equality, Diversity & Inclusion

9.1 This report does not raise any new issues relating to equality and diversity.

## 10. Community Safety issues

10.1 This report does not raise any issues relating to Crime and Disorder considerations.

#### 11. Conclusion and Recommendations

11.1 This report sets out the proposed level of council tax discounts and premiums which shall apply to classes of dwelling for the financial year 2026-27.

Recommend to Full Council that under Section 11A of the Local Government Finance Act 1992 and in accordance with the provisions of the Local Government Finance Act 2012 and other enabling powers that:

- 1) The discounts for the year 2026-27 and beyond are set at the levels indicated in the table at paragraph 3.1.
- 2) To continue to award a local discount of 100% in 2026-27 for eligible cases of hardship under Section 13A of the Local Government Finance Act 1992 (as amended). See the associated policy in Appendix B.
- 3) That an exception to the levy charges may continue to be made by the Revenues Manager in the circumstances laid out in section 4.2 of this report
- 4) The premiums for the year 2026-27 (subject to the empty premium exceptions shown in Appendix C) are set at the levels indicated in the table at paragraph 4.2.
- 5) To continue to award a local discount of 100% in 2026-27 for eligible cases of care leavers under Section 13A of the Local Government Finance Act 1992 (as amended).
- 6) Those dwellings that are specifically identified under regulation 6 of the Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 will retain the 50% discount as set out in paragraph 2.1 of this report.
- 7) Those dwellings described or geographically defined at Appendix A which in the reasonable opinion of the Revenues Manager are judged not to be structurally capable of occupation all year round and were built before the restrictions of seasonal usage were introduced by the Town and Country Planning Act 1947, will be entitled to a 35% discount.
- 8) A second homes premium of 100% as detailed in paragraph 4.3 (subject to the second home premium exceptions shown in Appendix C) is applied.