



Appendix 2

Report on the proposed introduction of the Second Home Premium

Introduction

The Council has the option to introduce a Council Tax premium on second homes of 100%, effectively doubling the Council Tax charge on these residential properties. This is in line with the powers granted under the Levelling-up and Regeneration Act 2023.

This change is to help tackle the nationwide housing crisis ensuring empty homes are being used to help people in need. The extra contributions will be used to help fund local services in addressing this issue.

More information can be found about Second Homes and Council Tax Premiums on the Gov.uk website: [How Council Tax works: Second homes and empty properties - GOV.UK](https://www.gov.uk/how-council-tax-works/second-homes-and-empty-properties)

A second home is another property which is owned or rented, such as a holiday home. These properties are furnished and do not have anyone living in them as their main home. Hillingdon currently charge Council Tax at the standard rate on a second home with no premium being applied.

Proposal

The council is proposing to introduce a second home premium of 100% from 01 April 2026. This will double the amount of Council Tax that is payable on a second home.

There are certain exceptions when the premium will not be applied. These are listed below

- the second home is an annex which forms part of the same property, and is being used as part of the main residence
- your main or second home is provided by your employer, and you need to live there for your job
- the second home has planning restrictions or other conditions about what it's used for and who can live there, which means you cannot use it as a permanent residence

In addition, you may not have to pay the premium for up to 12 months if:

- you recently received a grant of probate (or letters of administration) for the second home
- the second home is being marketed for sale or to rent

Please note where an exception applies the standard rate of council tax will still be payable on the property, unless the criteria is met for a discount or exemption.

Neighbouring Local Authorities started to charge a second home premium from 01 April 2025.

Consultation

The Second Home Premium consultation went live on 21/10/25 for 6 weeks and closed at midnight on 01/12/25. During the 6 weeks we received 12 responses to our proposal.

To promote the consultation, we put a banner on the Revenues webpages with a link to the consultation and used social media to increase awareness.

The Capita contact centre advisors also promoted the consultation when speaking to residents.

Details of respondents

Out of the 12 responses 4 were from females, 6 were from males and 2 preferred not to state their sex.

Sex	
Male	6
Female	4
Prefer not to say	2

Most responses were from people over 45 years of age

Age range	
18-24	1
25-34	2
35-44	0
45-54	4
55-64	3
65+	1
Prefer not to say	1

Most of the responses were from within Hillingdon with only 2 being left blank

Postcode	
UB10	3
UB4	2
UB7	1
UB8	4
Blank	2

Out of the 12 responses no one confirmed they had a disability.

Disability Yes/No	
Yes	0
No	11
Prefer not to say	1

Most respondents were from a white group or background

Ethnicity group or background	
Asian or Asian British	2
Prefer not to say	3
White group or background	7

Only 3 customers that responded to the consultation confirmed they owned a second home.

Second Home Yes/No	
Yes	3
No	9

Table 1 – Breakdown of responses

Response	Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly disagree	Blank	Total
To what extent do you agree with the proposal to introduce a second home premium?	6	1	0	0	4	1	12
Percentage	50%	8%	0	0	34%	8%	100%

As you can see from the table the response to the proposal was mostly positive with strongly agree and agree being the combined highest score.

Table 2 - Breakdown of responses from the 3 residents who own a second property

Response	Strongly agree	Agree	Neither agree or disagree	Disagree	Strongly disagree	Don't know	Total
To what extent do you agree with the proposal to introduce a second	0	0	0	0	3	0	3

home premium?							
Percentage	0	0	0	0	100%	0	100%

In contrast to Table 1 the overall response to the proposal from the residents who own a second home is negative with strongly disagree being the only response from this group.

However, as we only had 12 people respond to the consultation and out of those only 3 own a second home the findings cannot be viewed as a clear representation of the views of the people that could be affected by this proposal.

In addition to the consultation responses, we also had the following email from a concerned resident

In the event of unusual circumstances where a property owner owns another property on the same land title deed and uses the second house with their family as an extension of that house there should be a discount or no payment.

We live at 76 -78 Snowden Avenue and in 2019 built a two bedroom chalet bungalow which the council insisted was given a separate number even though it is on the same title deed. This is on land registry as 76-78 Snowden Avenue Hillingdon UB10 0SE. 78 Snowden Avenue lies in what was previously our back garden at 76 Snowden Avenue.

We believe that where two properties are on one title deed there should be a discount or no payment as we are all using the same services as a family within the two properties. For example when we put the rubbish out it is one rubbish collection, if we call the police it is for the same estate on the land title. As long as the property is not left completely vacant then either no council tax should apply or there should be a discount.

We certainly do not believe double council tax on what may be perceived as a second home is ethical.

Financial impact

All owners of properties identified as possible second homes were contacted late summer as part of a review to update our records and get a better idea of the impact of introducing a second home premium.

Initial responses suggest that the majority of second homes will be covered under one of the exceptions listed above and therefore no premium will be charged.

It is anticipated that the premium would be applied to approximately 50 properties meaning the financial impact is estimated at an increase in revenue of £73,100 based on Band D properties (50 x £1462) if all of the premium is collected.

Equalities and Human Rights Impact Assessment

We have been unable to carry out an Equalities and Human Rights Assessment as we do not need equality data for Council Tax collection purposes. However, we will monitor the success of the second home premium if it is introduced and as a result of this, we may consider collecting this data if it is deemed necessary in the future.

Recommendation

As the second home premium is intended to either generate additional income for the Local Authority or encourage owners of empty properties to make them available for sale or rent which will in turn help the current housing crisis it is my recommendation that we introduce this from 01/04/2026.

In addition, the overall reaction from the limited responses to the consultation was positive.

Please note there is some additional housekeeping that will need to be undertaken monthly to ensure accurate records are kept for the correct calculation of this premium. Information regarding the premium will be published on our website and further guidance and support will be made available to those who need it.



Signed and dated: 29/12/25

Name and position: Tiffany Boreham, Head of Revenues and Benefits