

Advantages
3.4 **Economic Fairness**

Revenue Generation: Charging double council tax on second homes could provide a significant source of revenue for the Council, based on the current rate of Council Tax and an 85% collection rate on double charges, this could be as much as

3.8 **Tourism and Local Economy**

Tourism Sector: Second homes often contribute to the tourism industry by attracting visitors who spend money in local businesses. Increased taxes may discourage property owners from making their homes available for short-term rentals, impacting the tourism sector.

3.9 **Enforcement and Administrative Challenges**

Identifying Second Homes: Determining which properties qualify as second homes can be challenging, requiring accurate data collection and monitoring systems.

Compliance Issues: Ensuring compliance with the double council tax policy may require additional administrative resources, and enforcing the tax on non-compliant property owners could be cumbersome.

3.10 These details are largely outlined within the proposed consultation response attached in Appendix 1.

Other important considerations in the proposed reply to the consultation

3.11 In terms of economic fairness, the paper does consider the giving Council's similar powers here as in Wales where they can charge an increase in Council Tax of up to 300% on second homes. In our view that would not be fair and a 100% increase like we can do at present for long-

