## **Class A and Class B council tax discounts**

## Discounts now in line with other areas of Norfolk

In December, NNDC's Full Council resolved to reduce the council tax discount for dwellings defined as being within Class A to 10% for the year 2018-19 and to reduce the council tax discount for dwellings defined as being within Class B to nil for 2018-19.

Class A is a second home where occupancy is restricted for a period of at least 28 days in a year. Class B is a second home where there is no restriction on occupancy.

Until this decision was made, North Norfolk was the only authority in Norfolk to offer a 50% discount on Class A dwellings. The district's discounts are now in line with other local authorities in Norfolk, with all other authorities opting for 0%, 5% or 10% discounts across Class A and B dwellings during the financial year 2017-18.

The decision reflects the significant pressures on local authority budgets and will generate a significant amount of additional income, of about £500,000 per annum to Norfolk County Council for essential public services and about £50,000 per annum to North Norfolk District Council, which incurs significant additional spend on discretionary services such as tourism infrastructure, including Blue Flag beaches, lifeguard services and public conveniences. These are used and enjoyed by tourist visitors to the area as well as local residents.

Many inland authorities do not have to meet the additional costs of such services, and NNDC therefore considers it right that owners of second homes, including Band A properties with seasonal-occupancy restrictions, make an appropriate contribution to the costs involved in maintaining the special environment in North Norfolk which continues to attract large numbers of visitors to the area.