

Wigan<sup>♡</sup> Council

This is an information request relating to council tax on second homes.

Please include the following information:

## Second Home Premium

• Does the council currently charge a premium on second homes? If so, what is the rate of the premium (expressed as a percentage or multiplier of the standard council tax rate)?

## Impact Assessment

• Has the council undertaken any impact assessment(s) on the effect of the second home premium on the local economy? If so, please provide a copy of the assessment(s).

## Definition of a Second Home

• How does the council define a second home for council tax purposes?

## Disputes

• Have any households challenged the classification of their property as a second home? If yes, how many such disputes have there been, and how many resulted in a change of status Yes. 100% premium.

No

A dwelling which is substantially furnished and is unoccupied or not occupied as anyone's main residence.

Data not recorded.