

CLAS CIRCULAR

2026/09 (20 May)

Disclaimer

CLAS is not qualified to advise on the legal and technical problems of members and does not undertake to do so. Though we take every care to provide a service of high quality, neither CLAS, the Secretary nor the Governors undertakes any liability for any error or omission in the information supplied.

It would be very helpful if members could let us know of anything that appears to indicate developments of policy or practice on the part of Government or other matters of general concern that should be pursued.

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PROPERTY & PLANNING

Open consultation: High Value Council Tax Surcharge

For information and **possibly for action**

As you may remember, in the Autumn Budget 2025, the Government announced a [High Value Council Tax Surcharge](#) on properties worth more than £2 million.

The HVCTS is a new charge on owners of residential property in England with a value of £2 million or more in 2026, taking effect in April 2028.

Homeowners rather than occupiers will be liable for the surcharge *and will continue to pay their existing Council Tax alongside the surcharge*. Social housing will not be in scope.

The Valuation Office will conduct a targeted valuation exercise to identify properties above £2 million and therefore in scope. Fewer than 1% of properties in England are expected to be above the £2 million threshold.

The Government has published a consultation on the HVCTS, available [here](#): it will end on 14 July. The scope of the consultation includes how an “owner” should be defined and a proposed list of property-level discounts and exemptions.

We are currently considering whether we should attempt to make a response on behalf of CLAS, and we would be interested to see any individual responses from members.

[Source: MHCLG, 19 May]

Places of Worship Renewal Fund and other support for places of worship

For information and **for action**

Historic England has released [details of the operation of the Places of Worship Renewal Fund](#). It notes that “Priority will be given to projects in areas of England with the greatest need for investment, and those that bring most community benefit”.

The Fund will be divided into 3 streams: £10,000 to £50,000 (small grants); £50,001 to £350,000 (medium grants); and £350,001 to £1,000,000 (large grants).

It should be noted that **“The fund is competitive, and not all applications will be successful”**. It should also be noted that **the new Fund will only support projects on *listed* places of worship** – despite the fact that the previous reference to “listed places of worship” was dropped from the title. The criteria, in brief, are as follows:

- the building must be an *active* listed place of worship in England; and
- the project must involve capital works, minor repairs, improvements and alterations, project development, adaptive reuse, and/or heritage interpretation.

Historic England emphasises that **standalone project development cannot be funded**.

Applicants must complete an expression of interest (EOI). If the EOI is successful, the applicant will be invited to make a full application. Historic England provides guidance on [How to Complete an Expression of Interest](#).

The deadline for submitting EOIs for the first round of grants is **Sunday, 14 June 2026**. A second round will follow in September 2026.

In addition, DCMS has issued a [press release](#) which notes that the second round of the [Heritage at Risk Capital Fund](#), worth up to £15 million in funding for the current year, has opened for Expressions of Interest: “The fund prioritises projects that restore heritage sites serving disadvantaged communities and which demonstrate strong local benefits, from job creation to cultural events”. That said, however, the website states that “Private dwellings, **places of worship** and commercial buildings are only exceptionally considered”.

We would advise any member proposing to make an application to either fund to read the detailed guidance very carefully. Any questions or issues that members encounter during the application process could be raised with Diana Evans during the CLAS AGM.

[Source: Historic England, 20 May; DCMS, 15 May]