

29 November 2012

This record relates to Agenda Item 80

RECORD OF POLICY & RESOURCES COMMITTEE DECISION

SUBJECT: COUNCIL TAX DISCOUNTS AND
EXEMPTIONS REFORM

AUTHOR: PAUL ROSS-DALE

THE DECISION

Recommendation to Council:

- (1) That the Council abolishes the 10% Second Home Discount, meaning that those liable for Second Homes will pay full Council Tax from 1 April 2013;
- (2) That the Council retains the current arrangement for empty dwellings undergoing repair or structural work, namely that liable parties will receive a 100% discount for up to 12 months, or for 6 months after work is complete, whichever is sooner. This provision is currently known as a "Class A Exemption";
- (3) That the Council introduces a period of up to six weeks 100% discount for dwellings that are empty and unfurnished, to replace the current six month exemption known as Class C;
- (4) That officers will have discretion, (a) to give an additional period of up to six weeks 100% discount after a change of liable party and (b) in exceptional circumstances, to extend the six week 100% discount to an absolute maximum of three months;
- (5) That the Council introduces an Empty Home Premium at the maximum 50%, meaning that those liable for empty dwellings will have to pay 150% Council Tax after two years of the dwelling remaining empty;
- (6) Accordingly that the Council makes / revokes the formal determinations for the financial year commencing on 1 April 2013 as set out in Appendix 4;
- (7) That the Director of Finance and other relevant officers identified in the Council's Scheme of Delegations to Officers as responsible for local taxation services and revenues and benefits, be authorised to take all appropriate steps to implement and administer the recommendations, including publishing in accordance with statutory requirements; and
- (8) That the Head of Law be authorised to amend the Council's constitution by the addition in Part 3.1 (Council Functions) of a new paragraph in section 3.01 after the paragraph relating to Policy and Budget: "Council Tax: Exercising any function which, under section 67 of the Local Government Finance Act 1992, may only be discharged by the authority.

REASON FOR THE DECISION

The grounds for these decisions are outlined in the sections above.

DETAILS OF ANY ALTERNATIVE OPTIONS

The options outlined in this report were previously discussed at the July 2012 Policy and Resources Committee and we consulted on those options. Our reasoning and policy intentions are outlined for each recommendation above.

Proper Officer:

Date: 30/11/2012

Mark Wall, Head of Democratic Services

Signed:



CALL-IN FOR SCRUTINY

Note: This decision will come into force at the expiry of 5 working days from the date of the meeting at which the decision was taken subject to:

- (i) any requirement for earlier implementation of the decision or,
- (ii) the decision being called in for review by 5 Members from two or more Groups represented on the Council.

