

Subject:	Council Tax Discounts	Status:	For Publication
Report to:	Cabinet	Date:	17 th September 2014
Report of:	Head of Customer Services & I.C.T	Portfolio Holder:	Customers, Legal and Licensing
Key Decision:	<input checked="" type="checkbox"/> Forward Plan <input checked="" type="checkbox"/>	General Exception <input type="checkbox"/>	Special Urgency <input type="checkbox"/>
Equality Impact Assessment:	Required:	No	Attached: No
Biodiversity Impact Assessment	Required:	No	Attached: No
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1.	RECOMMENDATION(S)
1.1	It is recommended that Cabinet endorse this report and the adoption of the policy included at Appendix 1.
1.2	All future minor amendments to the policy to be delegated to the Head of Customer Services & ICT in consultation with the Portfolio Holder for Customers, Legal and Licensing.

2. PURPOSE OF REPORT

- 2.1 The purpose of this report is to set out the exact definitions of council tax empty property discounts which have been set using local discretionary powers.
- 2.2 It is not intended that this report makes any changes to those adopted by Council on 26th February 2014. This report is intended only to set out, for the avoidance of doubt, the exact nature and scope of the changes previously agreed and to provide clear guidance in the event of any potential challenge.

3. CORPORATE PRIORITIES

- 3.1 The matters discussed in this report impact directly on the following corporate priorities:
- **Regenerating Rossendale:** This priority focuses on regeneration in its broadest sense, so it means supporting communities that get on well together, attracting sustainable investment, promoting Rossendale, as well as working as an enabler to promote the physical regeneration of Rossendale.
 - **Responsive Value for Money Services:** This priority is about the Council working collaboratively, being a provider, procurer and a commissioner of services that are efficient and that meet the needs of local people.

4. RISK ASSESSMENT IMPLICATIONS

- 4.1 All the issues raised and the recommendation(s) in this report involve risk considerations as set out below:
- If not adopted, Rossendale Borough Council may potentially be vulnerable to challenge against that Council tax demands issued for certain empty properties.

5. BACKGROUND AND OPTIONS

- 5.1 With effect from 1st April 2013, Local Authorities were given discretion to vary the level of Council Tax discount in respect of vacant property, property requiring major repairs or undergoing structural alteration. There was also an extension of the powers to vary charges

for second homes and further powers to add a premium to charges for property empty for more than two years.

- 5.2 In December 2013 and January 2014 a consultation exercise was undertaken in respect of proposed changes.
- 5.3 As part of the budget setting for 2014-15 the council determined various changes that would be applied from 1st April 2014.
- 5.4 Nationally, some authorities who have implemented similar changes have been challenged; where the changes have been adopted through the budget setting rather than through a discrete policy, there is some evidence that authorities are vulnerable and that valuation tribunals are enforcing additional awards of discount.
- 5.5 This policy does not change any of the discount levels previously determined. It is intended purely to provide a safeguard against challenge to the levels of discount that have already been agreed and set.
- 5.6 This policy is intended to make absolutely explicit that where any award or backdated award of discount is made, the period of entitlement available does not change with the adoption of new provisions from 1st April 2014. The level of discount available is the only change in provision. For the avoidance of doubt, where a reduction in Council Tax has been made prior to 1st April 2014, there is no further entitlement to discount on the same grounds, at post April 2014 rates.

COMMENTS FROM STATUTORY OFFICERS:

6. SECTION 151 OFFICER

- 6.1 Adoption of the policy will safeguard Council resources against challenges to Council Tax.

7. MONITORING OFFICER

- 7.1 No additional comments.

8. POLICY IMPLICATIONS AND CONSULTATION CARRIED OUT

- 8.1 There are no additional policy implications to note. This report is not proposing new services, policies, strategies, or plans (or significant changes to or reviews of them). It does not propose decisions about budget cuts or service changes/reductions. It is determined therefore, that this report is unlikely to have any adverse impacts under the Council's Equality Policy or associated equality duties, and has not been assessed for equalities impacts.

There are no additional HR implications arising from this report.

9. CONCLUSION

- 9.1 It is recommended that Cabinet endorse this and the adoption of the attached policy (Appendix 1)

No background documents