

Council Tax Discretionary Discounts & Premiums

Cabinet

Date: 13th July 2016

Author:	Deputy Leader of the Council and Cabinet Member Finance, and Corporate Services Director Law & Democratic Services / Head of Revenues and Benefits
Wards:	All
Locality Affected:	All
Parishes Affected:	All

1. Purpose and Reasons

- 1.1 This report recommends the delegation of authority to grant Council Tax Discretionary Discounts and exemptions from the Council Tax empty homes premium.
- 1.2 The recommendations help in delivering the Council's Priority of helping 'people to help themselves while always protecting the most vulnerable.'

2. Recommendations

Cabinet is recommended to:

- 2.1 Authorise the Head of Revenues and Benefits in consultation with the Cabinet Member Finance and Corporate Services, the Director of Law and Democratic Services and the Board Director, to determine applications for Council Tax Discretionary Discounts.
- 2.2 Authorise the Head of Revenues and Benefits in consultation with the Cabinet Member Finance and Corporate Services, the Director of Law and Democratic Services and the Board Director Resources, to determine applications for exemption from the Council Tax Empty Homes Premium.

3. Detail

Discretionary Discounts

- 3.1 As a result of a recent judgement at Council Tax Valuation Tribunal Hearings, it has been recommended that Councils should have guidelines to help in determining where it may be appropriate to grant discretionary discounts.
- 3.2 The following Discretionary Discounts have already been granted:
 - 3.2.1 Council Tax Support (formerly known as Benefits)
 - 3.2.2 Empty property Discounts

Further information on the subject of this report can be obtained from Andy Stevens, (01793) 464661, anstevens@swindon.gov.uk.

Council Tax Discretionary Discounts & Premiums

Cabinet

Date: 13th July 2016

- 3.2.3 Properties subject to flooding
- 3.2.4 Units at the Women's Refuge
- 3.3 The Tribunal has advised that consideration and guidelines should be made for granting discounts in the following other circumstances:
 - 3.3.1 Exceptional Financial Circumstance (No income or assets). It is rare, but there may be occasions where an individual has been prevented from receiving any Department of Work and Pensions Benefits, and so has no income. If such individuals have no assets, then they may not be able to pay the 20% Council Tax contribution that working age claimants are asked to pay as a minimum.
 - 3.3.2 And that all other requests must be considered
- 3.4 A draft of the Discretionary Discounts Policy is attached in appendix 1. This shows how applications will be considered. Each case will be considered on its own merits by the Head of Revenues and Benefits, in consultation with the Cabinet Member Finance and Corporate Services, the Director of law and Democratic Services and the Board Director Resources. The consultation will be carried out by way of the Cabinet Member Briefing Note process.

Empty Homes Premium Exemption

- 3.5 If a property has been empty and unfurnished in excess of 2 years, a 50% premium is charged in addition to the 'usual' Council Tax. At the full Council Meeting in December 2012, it was determined that the Council would adopt or charge such premiums, in order to encourage such properties to be brought back into use.
- 3.6 Guidance issued by the DCLG suggests that Councils should consider occasions when the Premium should not be adopted, particularly where the owners of such empty properties have genuine reasons why they cannot sell the Property. Since it would be difficult to specify every such reason, it is suggested that these matters should be considered on a case by case basis by the Head of Revenues and Benefits, in consultation with the Cabinet Member Finance and Corporate Services, the Director of Law and Democratic Services and the Board Director Resources. The consultation will be carried out by way of the Cabinet Member Briefing Note process.

4. Alternative Options

- 4.1 Following the decision of the Tribunal Hearing it is recommended that all local Councils should adopt Policies for Discretionary Discounts. Various other Discounts could be specified should the Council wish to do so.

Further information on the subject of this report can be obtained from Andy Stevens, (01793) 464661, anstevens@swindon.gov.uk.

Council Tax Discretionary Discounts & Premiums

Cabinet

Date: 13th July 2016

5. Implications, Diversity Impact Assessment and Risk Management

Financial and Procurement Implications

- 5.1 The costs of any Discretionary Discounts granted will have to be met by the Council's General fund. It is not anticipated that there will be many discounts granted.

Legal and Human Rights Implications

- 5.2 Legal and Human Rights considerations have been taken fully into account in compiling this report. It is considered that the steps taken by the Council in relation to Council Tax discounts are proportionate and compatible with convention rights.

All Other Implications (including Staff, Sustainability, Health, Rural, Crime and Disorder)

- 5.3 The Policy will assist in delivering the Council's Priority of helping 'people to help themselves while always protecting the most vulnerable.'

Diversity Impact Assessment

- 5.4 A Diversity Impact Assessment has been undertaken and no adverse impacts have been found.

Risk Management

- 5.5 The Agreement to the Policy removes the risk that the Council has not formerly agreed such a 'full' policy.

6. Consultees

- 6.1 The Board Director, Resources (Section 151 Officer) and Director of Law and Democratic Services (Monitoring Officer) are consulted in respect of all reports.

7. Background Papers

- 7.1 Recording of Officer Decisions.

8. Appendices

- 8.1 Appendix 1 - Discretionary Discounts Policy

9. Key Decision/Decision in Cabinet Work Programme and Forward Plan

- 9.1 This is a Key Decision and is included in the Cabinet Work Programme and Forward Plan for July 2016.

Further information on the subject of this report can be obtained from Andy Stevens, (01793) 464661, anstevens@swindon.gov.uk.