

COUNCIL TAX DISCOUNTS AND EXEMPTIONS REFORM**RECOMMENDATIONS FOR COUNCIL TO CONSIDER:**

The following recommendations are listed for Council to consider and are detailed below for clarification:

These are listed on page 64 of the Council agenda and differ slightly from those recommended by Policy & Resources due to further changes and information received from the Government after the Policy & Resources Committee.

- 2.1 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.
- 2.2 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".
- 2.3 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.
- 2.4 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.
- 2.5 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.
- 2.6 Accordingly that the Council makes the formal determinations and decisions for the financial year commencing on 1 April 2013 and subsequent financial years as set out in Appendix 4.
- 2.7 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.

- 2.8 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."