Council	Agenda Item 55
12 December 2013	Brighton & Hove City Council

Subject:		**Council Tax Property Discounts – Extract from the proceedings of the Policy & Resources Committee meeting held on the 5th December 2013**		
Date of Meeting:		**12 December 2013**		
Report of:		**Head of Law**		
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Wards Affected:	All			

FOR GENERAL RELEASE

Action Required of the Council:
To receive the item referred from the Policy & Resources Committee for approval:

Recommendation:

(1) That the reduction of the Council Tax discount for empty and unfurnished properties (known as the Class C discount) from six weeks to four weeks, with effect from 1 April 2014 be approved;

(2) That the removal of the Council Tax discount for empty properties that are intended for use as furnished lets, with effect from 1 April 2014 be approved;

(3) That to give effect to the preceding recommendations, makes the formal determinations and decisions for the financial year commencing 1 April 2014 and subsequent financial years as set out in Appendix 1; and

(4) That delegated authority be granted to the Director Finance & Resources to take all appropriate steps to implement and administer the preceding recommendations, including the publishing of any related data or information in accordance with statutory requirements.

POLICY & RESOURCES COMMITTEE

4.00 pm 5 December 2013
COUNCIL CHAMBER, HOVE TOWN HALL

DRAFT MINUTES

Present: Councillor J Kitcat (Chair); Councillors Littman (Deputy Chair), G Theobald (Opposition Spokesperson), Morgan (Group Spokesperson), Davey, Hamilton, Lepper, A Norman, Peltzer Dunn and Shanks.

PART ONE

72. COUNCIL TAX PROPERTY DISCOUNTS

72.1 The Executive Director for Finance & Resources introduced the report, concerning Council Tax Property Discounts and the proposed reduction of the 100% discount for empty and unfurnished properties from six to four weeks on line with the practice of neighbouring authorities. It also proposed to remove the 10% discount for properties that are empty and intended for use as furnished lets.

72.2 Councillor Littman welcomed the report and thanked the officers for their work on the proposals. He felt that the change from six to four weeks was an appropriate one following the review of the situation and taking into account the practice of other authorities and feedback from the consultation on the matter.

72.3 Councillor G. Theobald stated that he supported the proposals in the main, although was a little uneasy about the reduction from six to four weeks and expressed some concern over the possible situation where a landlord may lose a tenant in a furnished property and would not benefit from the discount period.

72.4 The Executive Director for Finance & Resources stated that it was difficult to distinguish between furnished lets and what were second homes and therefore the discount only applied to unfurnished lets.

72.5 The Chair then put the recommendations to the vote.

72.6 **RESOLVED TO RECOMMEND:**

(1) That the reduction of the Council Tax discount for empty and unfurnished properties (known as the Class C discount) from six weeks to four weeks, with effect from 1 April 2014 be approved;

(2) That the removal of the Council Tax discount for empty properties that are intended for use as furnished lets, with effect from 1 April 2014 be approved;

(3) That to give effect to the preceding recommendations (1) and (2), the formal determinations and decisions for the financial year commencing 1 April 2014 and subsequent financial years as set out in Appendix 1 to the report be agreed; and

(4) That delegated authority be granted to the Director Finance & Resources to take all appropriate steps to implement and administer the preceding recommendations, including the publishing of any related data or information in accordance with statutory requirements.