

Committee: Policy, Resources & Economic Development Committee	Date: 17 March 2021
Subject: Council Tax Discount Review 2021/22	Wards Affected: ALL
Report of: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer	Public
Report Author: Jacqueline Van Mellaerts Name: Jacqueline Van Mellaerts, Corporate Director (Finance & Resources) & Section 151 Officer Telephone: 01277 312 500 E-mail: jacqueline.vanmellaerts@brentwood.gov.uk	For Decision

Summary

On 24th February 2021 at Ordinary Council the Budget 2021/22 was approved. An amendment from the labour group was approved and included within the budget proposals. The amendment requested that the Council reviews options for Council Tax Discounts and brings forward suggested proposals to Policy, Resources & Economic Development Committee for consideration. This report recommends that the amendment is included within Policy, Resources & Economic Development work programme for 2021/22 and for a full report to be brought back to a future Committee.

Recommendation(s)

Members are asked to:

R1 Approve that officers review non statutory options available for Council Tax Discounts and report options to a future Policy, Resources & Economic Development Committee.

Main Report

Introduction and Background

1. The scheme for establishing liability for council tax and its collection is set out in the Local Government Finance Act 1992 (as amended). The Act makes provision for a number of fixed discounts and exemptions (e.g. for homes occupied by single persons) and gives discretion to billing authorities to grant discounts in other cases within prescribed limits.

2. On 24th February 2021 at Ordinary Council the Budget 2021/22 was approved. An amendment from the labour group was approved and included within the budget proposals. The amendment requested that the Council reviews options for Council Tax Discounts and brings forward suggested proposals to Policy, Resources & Economic Development Committee for consideration. The full amendment was:

Labour Amendment

3. Council Tax – Discounts That the Council Reviews optional discounts including but not limited to Second Home Discount and Empty Homes Discount, reviewing whether targeted schemes (such as for example discounts for properties empty due to catastrophic incidents, rather than in general empty homes allowance) would be more efficient and brings forward suggested approaches to a meeting of the Policy, Resources and Economic Development Committee. Any decided to have merit then to be consulted on, in line with standard process, and any opportunities identified put to Councillors an Ordinary Council.
4. Council Tax Discounts was last reviewed in January 2020, when the Council resolved to amend Council Tax premiums on empty dwellings.
5. There are a number of Council Tax property discounts available for residents of Brentwood Borough Council including:

Properties that are empty and unfurnished

- a) Properties that are owned by residents as a second home
 - b) Single Persons Discount
6. However, some discounts are statutory and set in legislation, such as single persons discounts, therefore the Council has no local powers to amend.
 7. This report recommends that a review of available Council Tax discounts is carried out and included within Policy, Resources & Economic Development work programme for 2021/22, for a full report to be brought back to a future Committee of the available options for consideration.

References to Corporate Plan

8. This report reflects all areas of the Corporate Plan.

Implications

Financial Implications

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There are no direct financial implications to this report, however it is intended that the review which ensure that any future options will breakeven and/or provide a financial gain to the Council to invest in providing vital services to residents.

Legal Implications

Name & Title: Amanda Julian, Corporate Director (Law and Governance) & Monitoring Officer.

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The Council has discretionary powers granted by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018, to look at options regarding Council Tax that at not statutory discounts.

Economic Implications

Name & Title: Phil Drane, Corporate Director (Planning & Economy)

Tel/Email: 01277 312500/philip.drane@brentwood.gov.uk

There are no direct economic implications from this report. However, future considerations may bring changes to the borough that could assist to drive economic wellbeing and encourage investment.

Other Implications

None

Background Papers

None

Appendices to this report

None