

MINUTE EXTRACT

POLICY AND RESOURCES COMMITTEE

11 NOVEMBER, 2020

23 COUNCIL TAX BASE REPORT 2021/2022 (TAX BASE, DISCOUNTS AND EXEMPTIONS AND LOCAL COUNCIL TAX REDUCTION SCHEME)

A report by the Director of Resources brought together related issues regarding the proposed Council Tax Base for 2021/22 upon which the annual billing and Council Tax levels would be set; the proposed Council Tax Discounts including Local Discounts, exemptions for 2021/22 and the Local Council Tax Reduction Scheme to be used during 2021/22. These needed to be approved by Council by 31 January 2021.

RECOMMENDED - To Council the following:

- (1) The figure of 94,198.6 be approved as the Council Tax Base for 2021/22 subject to the items below being approved;**
- (2) The level and award of each local discount for 2021/22 be:**

Wirral Women's & Children's Aid

To continue to award Wirral Women & Children's Aid 100% discount. This remains unchanged from 2020/21.

Care Leaver's Discount

To award Care Leavers the requisite discount to reduce their Council Tax liability to zero until they are 25. This remains unchanged from 2020/21.

Empty Property Discounts

Discount category D = 0% Full charge on properties undergoing renovations.

Discount category C = 0% Full charge on empty properties from date they become unoccupied.

Both remain unchanged from 2020/21.

Empty Property Premium = 100% (200% Council Tax) for unfurnished properties empty for more than two years. 200% (300% Council Tax) for unfurnished properties empty more than five years. 300% (400% Council Tax) for unfurnished properties empty more than ten years.

Council Tax Discretionary Hardship Relief Scheme

The Council Tax Discretionary Hardship Relief Scheme, approved by Cabinet in October 2013, continues in its current format for 2021/2022. The Scheme offers help and assistance in exceptional cases of hardship.

(3) Local Council Tax Reduction Scheme (LCTRS)

The Local Council Tax Reduction Scheme, be the approved Scheme for 2021/2022. This remains unchanged from 2020/21 apart from the following:

- a. Where an entitlement to the Care Leaver Discount/Exemption has ceased, Local Council Tax Reduction to be awarded without the need for a further application where their eligibility is known.**
- b. The scheme is aligned to all of the DWP's upratings and changes for Housing Benefit and Universal Credit.**