

CABINET – 10 DECEMBER 2013

MINUTE NO. 117 – COUNCIL TAX BASE INFORMATION

The Cabinet considered the report of the Head of Business Processes which brought together related issues regarding the proposed Council Tax Tax-Base for 2014/15 upon which the annual billing and Council Tax levels will be set; the proposed Council Tax Discounts and exemptions for 2014/15 and the Council Tax Support Scheme to be used during 2014/15. All, apart from the Pensioner Household Discount, need to be approved by Council by 31 January 2014.

RESOLVED: That

- (1) The figure of 87,786.2 be approved and recommended to Council as the Council Tax-Base for 2014/15.**
- (2) That the level and award of each local discount for 2014/15 be made as follows: -
Wirral Women's and Childrens Aid**

To award the Refuge discount of 50% and the Flats discount of 75%.

Pensioner Household Discount

The current Pensioner Household discount be varied to be 5% for those households where all residents are aged 70 or over, in properties falling bands A,B,C and D.

Empty Property Discounts

The discount and premium rate for 2014/15 remain unchanged as follows:

Discount category D 0% - Full charge on properties undergoing renovations

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

Empty Premium 150% - Properties empty for more than two years

- (3) That the Council Tax Support Scheme approved for use in 2013/14 be also approved as the Scheme for 2014/15 subject to:-
The annual up-rating of figures be in line with that used for the Housing Benefits Scheme.**

The funding of the up-rating (£265,000) and the impact of a potential Council Tax rise to be met by the Council.