

CABINET – 9 DECEMBER 2014

108. COUNCIL TAX 2015-16

Councillor Phil Davies introduced a report by the Head of Business Processes which brought together related issues regarding the proposed Council Tax Tax-Base for 2015-16 upon which the annual billing and Council Tax levels would be set; the proposed Council Tax levels and exemptions for 2015-16 and the Council Tax Support Scheme to be used during 2015-16. The Cabinet noted that all, apart from the Pensioner Household Discount which was a local discount, needed to be approved by Council by 31 January 2015.

Appended to the report at Appendix 1 was the Future Council Budget Options Scrutiny Review Report of the Policy and Performance Families and Wellbeing Committee dated November 2014

The Council had a number of statutory decisions it must make each year in respect of its administration of Council Tax. The Authority was required to annually determine the Council Tax Tax-Base in order to determine the appropriate levels for the Preceptor Authorities (Wirral Council, Police and Crime Commissioner and Fire and Rescue Services). The Tax-Base had a direct impact on the Council Tax that would be levied for Wirral for 2015-16. The decision could be a delegated function but was to be considered by the Cabinet and the Council for 2015/16.

Local Discounts could be granted under Section 13a of the Local Government Act 1992 and were used in Wirral to support Wirral Women's Aid Refuge and award Pensioner Household Discounts. These were reviewed annually. The Local Government Finance Act 2012 had introduced changes in national Council Tax discounts and exemptions. These were considered and adopted for 2013-14 by the Cabinet on 24 January 2013. Also considered was the level of discount awarded on empty properties and the premium charged on long-term empties. These were unchanged in 2014-15. The Council had chosen to maximise the amount payable in each category and had to review its charges again for 2015-16. The calculation and factors taken into consideration were set out in Appendix 2 of the report. The Pensioner Discount in 2015-16 was the subject of public consultation, the results of which were covered in a separate report and needed to be agreed at least 21 days prior to their adoption.

In April 2013 the Government had replaced the national Council Tax Benefits Scheme with a localised scheme of support which was set and administered by each Council to support people on a low income. Certain national parameters remained such as previous levels of support continued for pensioners and vulnerable people. The Council's Tax Support Scheme had been largely based on the previous Council Tax Benefit Scheme. The Scheme had to be approved by each 31 January prior to the year it would be applied. The calculations, implications and factors taken into consideration were set out in Appendix 3.

RESOLVED:

That Cabinet agrees and recommends to Council for approval:

- (1) the figure of 89,344.9 as the Council Tax Tax-Base for 2015/16;**
- (2) that the level and award for each local discount for 2015/16 made as follows:**

Wirral Women's and Children's Aid

Award the Refuge discount of 50% and the Flat's discount of 75%

Pensioner Household discount

The Household Pensioner discount be removed.

Empty Property Discounts

The discount and premium rate charges remain unchanged for 2015/16 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) the Council Tax Support Scheme approved for use in 2013-14 and 2014-15 be also approved as the Scheme for 2015-16 subject to the annual up-rating of figures which maintains the existing level of support in line with that used for the Housing Benefits Scheme; and**
- (4) the funding of the annual up-rating (estimated as £265,000) be treated as a growth item in the preparation of the 2015-16 budget.**