

**MINUTE EXTRACT  
CABINET  
26 NOVEMBER 2018**

**39 COUNCIL TAX 2019/20 (TAXBASE, DISCOUNTS AND EXEMPTIONS AND COUNCIL TAX SUPPORT SCHEME)**



**Councillor Phil Davies, Leader of the Council, said:**

*“In the face of such prolonged austerity policies from Central Government, it is vital we maximise council tax collection, so we can continue to fund the services which residents rely on every day.*

*However, it is equally important we remember our values and our commitment to social justice and protecting the most vulnerable. I am incredibly proud we have been able to exempt all care leavers from paying council tax until they reach the age of 25. These young people deserve every bit of support we can give and I hope this gesture helps them as they build their lives and careers.*

*I am also delighted we have been able to give Wirral Women’s and Children’s Aid a 100% discount on their Council Tax. This organisation does fantastic work in our borough, and it is right we do everything we can to help them continue.”*

Councillor Phil Davies introduced a report which brought together related issues regarding the proposed Council Tax Base for 2019/20 upon which the annual billing and Council Tax levels would be set; the proposed Council Tax Discounts including Local Discounts, exemptions for 2019/20 and the Council Tax Support Scheme to be used during 2019/20. These needed to be approved by the Council by 31 January 2019.

The Cabinet noted that the Council Tax Base had to be set by 31 January each year and there are no other options. The Local Discounts, Exemptions and the Council Tax Support Scheme were reviewed annually and could be amended which would have a financial impact for the authority and this was detailed in the report.

**RESOLVED: That it be recommended to the Council: That**

- (1) the figure of 93,497.8 be approved as the Council Tax Base for 2019/20;**
- (2) the level and award of each local discount for 2019/20 be:-**

**Wirral Women's and Children's Aid**

To continue to award Wirral Women's and Children's Aid 100% discount.

**Care Leavers' Discount**

To award Care Leavers the requisite amount to reduce their Council Tax liability to zero until they are 25, from 1 April 2019. This remains unchanged from 2018/19.

**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.

Empty Property Premium = 200%. Unfurnished properties empty for more than two years. This is a change from 150% in 2018/19 allowed by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018.

This change was reported in last year's report.

**Council Tax Discretionary Relief Scheme**

The Council Tax Discretionary Hardship Relief Scheme continues in its current format for 2019/20.

**Council Tax Support Scheme**

- (3) the Council Tax Support Scheme be approved for use in 2018/19 be also approved as the Scheme for 2019/20 with additional amendments to incorporate the introduction of Full Service for Universal Credit, including backdating of reduction for up to 3 months.