

**MINUTE EXTRACT
CABINET
4 NOVEMBER, 2019**

60 COUNCIL TAX 2020/21 (TAX BASE, DISCOUNTS AND EXEMPTIONS AND LOCAL COUNCIL TAX REDUCTION SCHEME)

The Cabinet Member for Finance and Resources introduced a report which brought together issues regarding the proposed Council Tax Base for 2020/21 upon which the annual billing and Council Tax levels would be set; the proposed Council Tax Discounts including Local Discounts, exemptions for 2020/21 and the Local Council Tax Reduction Scheme to be used during 2020/21. These needed to be approved by Council by 31 January, 2019.

Members of the Cabinet expressed their support for the proposals which were an example of the Council using its powers progressively to alleviate hardship and protect the most vulnerable.

On a motion by Councillor Janette Williamson, seconded by Councillor Christine Spriggs, it was -

Resolved - That Cabinet recommends to Council:

- (1) The figure of 93,965.9 be approved as the Council Tax Base for 2020/21 subject to the items below being approved;**
- (2) The level and award of each local discount for 2020/21 be:**

Wirral Women's & Children's Aid

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

Care Leaver's Discount

To award Care Leavers the requisite discount to reduce their Council Tax liability to zero until they are 25, from the 1 April 2020. This remained unchanged from 2019/20.

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 = 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. This is allowed by the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018. This had previously been reported to Cabinet on 4 November, 2019.

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 2020/2021. The Scheme offers help and assistance in exceptional cases of hardship.

(3) Local Council Tax Reduction Scheme (LCTRS)

The Local Council Tax Reduction Scheme, previously reported to Cabinet on 4 November, 2019, be the approved Scheme for 2020/2021.