

MINUTE EXTRACT

POLICY AND RESOURCES COMMITTEE

17 JANUARY, 2022

116 **COUNCIL TAX 2022/23 - TAX BASE, DISCOUNTS AND EXEMPTIONS AND LOCAL COUNCIL TAX REDUCTION SCHEME**

The Head of Revenues and Benefits introduced a report which brought together related issues regarding the proposed Council Tax Base for 2022/23 upon which the annual billing and Council Tax levels would be set; the proposed Council Tax Discounts including Local Discounts, exemptions for 2022/23 and the Local Council Tax Reduction Scheme to be used during 2022/23.

The Head of Revenues and Benefits responded to a comment from a Member on the Council Tax Reduction Scheme and the effect of the reduction in the minimum amount to be paid by non-vulnerable working age claimants on collection rates. This had yet to work its way through because of the impact of the pandemic but he did state that collection rates were broadly similar.

On a motion by the Chair, seconded by Councillor Yvonne Nolan, it was -

A. Resolved -

(1) That the figure of 95,172.39 as the Council Tax Base for 2022/23, be approved.

B. RECOMMENDED – To Council,

(2) The level and award of each local discount for 2022/23 be as follows:

Wirral Women's & Children's Aid

To continue to award Wirral Women & Children's Aid 100% discount. This remains unchanged from 2021/22.

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 2021/22.

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 2021/22, Except for properties requiring adaptations to meet the need of a disabled person as described in Section 3.23

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.

All remain unchanged from 2021/22, except for properties requiring adaptations to meet the need of a disabled person as described in Section 3.23

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 2022/23. The Scheme offers help and assistance in exceptional cases of hardship.

Local Council Tax Reduction Scheme (LCTRS)

The current Local Council Tax Reduction Scheme remains to be the most appropriate scheme for Wirral Council and therefore will remain unchanged from 2021/22 apart from the following:

The scheme will be aligned to all the DWP's upratings and changes for Housing Benefit and Universal Credit.