

MINUTE EXTRACT

POLICY AND RESOURCES COMMITTEE

Wednesday, 18 January 2023

84 **COUNCIL TAX 2023/24 (TAX BASE, DISCOUNTS AND EXEMPTIONS AND LOCAL COUNCIL TAX REDUCTION SCHEME)**

The Head of Revenues & Benefits introduced the report of the Director of Finance, which brought together related issues regarding the proposed Council Tax Base for 2023/24 upon which the annual Council Tax levels would be set. The proposed Council Tax Discounts included Local Discounts, Exemptions, and the Local Council Tax Reduction Scheme which would be used during 2023/24.

It was reported that the recommended figure for 2023/24 was £95,585.07. Compared to the 2022/23 figure of £95,172.39, this was an increase of £412.67. The Council Tax Base had increased due to an increase in the number of properties, projected number of new builds and a reduction in the number of residents claiming a Council Tax Reduction. The numbers claiming support had continued to reduce over the past year.

Members discussed the merits of increased levels of Council Tax on empty properties and welcomed the continuation of local discounts for Women & Children's Aid and Care Leavers.

Resolved – That

(1) the figure of £95,585.07 as the Council Tax Base for 2023/24 be approved at an increase of £412.67 (0.43%) on last year's Council Tax Base.

(2) Council be recommended to approve:

(1) The level and award of each local discount for 2023/24 be as follows: -

Wirral Women's & Children's Aid

To continue to award Wirral Women & Children's Aid 100% discount. This remains unchanged from 2022/23.

Care Leaver's Discount

To award Care Leavers the requisite discount to reduce their Council Tax liability to zero until they are 25. This to remain unchanged from 2022/23.

Empty Property Discounts 2023/24

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 to remain unchanged from 2022/23, and to include an exception for properties requiring adaptations to meet the need of a disabled person who will be occupying the property as soon as the adaptations are complete and in addition awaiting renovations prior to being occupied by someone under Ukraine resettlement scheme.

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 2022/23, save for an exception from 1 April 2023 for properties that have restrictions placed upon them restricting the sale to a particular group (usually leasehold properties for the elderly which attract high service charges). An exception to be introduced to the Premium from 1 April 2023.

Council Tax Discretionary Hardship Relief Scheme

The Council Tax Discretionary Hardship Relief Scheme, approved by Cabinet in October 2013, to continue in its current format for 2023/24. The Scheme offers help and assistance in exceptional cases of hardship.

(2) Local Council Tax Reduction Scheme (LCTRS)

The current Local Council Tax Reduction Scheme to remain unchanged from 2022/23 apart from the following :

a. The scheme to be aligned to all the Department of Work and Pensions uprating's and changes for Housing Benefit and Universal Credit

b. There to be no loss of entitlement due to payments made under Homes for Ukraine Scheme (£350)

c. In response to the government announcement (Council Tax Support Fund) of the 23 December, an additional reduction of at least £25 where a liability in excess of this exists, for all recipients of Council Tax Support for 2023/24 at the time of annual billing.

d. Delegated authority be given to the Head of Revenues & Benefits in consultation with the Director of Finance and Leader of the Council to create a discretionary scheme based upon government guidance to utilise any remaining funding provided under the Council Tax Support Fund for 2023/24

(3) Changes to Empty Property Discounts 2024/25

To reduce the Empty Property Premium from 2024/25 to properties that have been empty for more than one year (Currently Two). So that the following apply:-

100% (200% Council Tax) for unfurnished properties empty for more than one year.

200% (300% Council Tax) for unfurnished properties empty more than five years.

300% (400% Council Tax) for unfurnished properties empty more than ten years.

(4) Changes to the treatment of second homes (dwellings that are furnished but are not someone's sole or main residence)

From April 2024 the council to charge 100% (200% Council Tax) for any person with a second home within Wirral. Double the amount of council tax of a property occupied as someone's sole or main residence.