

MINUTE EXTRACT

POLICY AND RESOURCES COMMITTEE

Wednesday 17 January 2023

102 COUNCIL TAX 2024/25 LOCAL COUNCIL TAX REDUCTION SCHEME, DISCOUNTS AND EXEMPTIONS

The Director of Finance presented the report which brought together related issues regarding the proposed Council Tax Discounts including Local Discounts, Exemptions, and the Local Council Tax Reduction Scheme to be used during 2024/25.

Members were informed that approval was required by Council before 11 March 2024. Members were advised that whilst the report was similar to reports presented in previous years, there were two additional changes recommended for 2024/25. This included increasing the empty property premium for premises that had been empty for more than one year to 200%, as well as a proposed change to the treatment of second homes (dwellings that are furnished but are not someone's sole or main residence). In regards to the latter change, Members were informed that a year's notice had to be provided, so the earliest this change could come into effect would be 2025. Members voiced their approval that provision of Care Leavers Discount, the 100% discount awarded to Wirral Women's and Children's Aid and the Discretionary Hardship Relief Scheme was to continue. Also discussed was the number of empty properties in Wirral, including those of social landlords, were it was noted that empty properties can lead to Anti-Social Behaviour.

Members were also informed that the projected figures for the Empty Home Premium was just under £1m, however due to the 12 months' notice people may choose to find different uses for their second home before the premium was applied. Members also discussed the subject of housing, as well as the governance and oversight of housing issues within the Council and it was noted that the work programme for the Economy, Regeneration and Housing Committees had housing reports programmed for future consideration.

RECOMMEND – to Council that, The level and award of each local discount for 2024/25 be as follows: -

1. Wirral Women's & Children's Aid To continue to award Wirral Women & Children's Aid 100% discount. This remains unchanged from 2023/24.

2. 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 2023/24.

3. Empty Property Discounts 2024/25

**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 2023/24, 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. This also applies to properties awaiting renovations prior to being occupied by someone under Ukraine resettlement scheme.

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. 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 2024/25. The Scheme offers help and assistance in exceptional cases of hardship. Appendix 1

5. Local Council Tax Reduction Scheme (LCTRS) The current Local Council Tax Reduction Scheme to remain unchanged from 2023/24 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 government defined compensation schemes.

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

From 1st April 2025 the council to charge an additional 100% council tax (200% Council Tax) for any person with a second home within Wirral.