STOCKPORT COUNCIL

REPORT TO CABINET– SUMMARY SHEET

Subject: Council Tax and Business Rates Discounts Annual Review

Report to Cabinet	**Date: 17 January 2018**

Report of: *(a)* Cabinet Member for Reform & Governance

Key Decision: *(b)* Y

Forward Plan ☒Y   General Exception ☐   Special Urgency ☐   (*Mark with a Y if applicable*)

Summary:

The Council is required to annually agree the scheme of local discounts and exemptions which are available against liability for Business Rates and Council Tax. This includes the localised Council Tax Support Scheme.

This report summarises the impact of Business Rates and Council Tax discounts and exemptions and recommends that the schemes be maintained for 2018/19 with some minor amendments:

- Discontinuation of the localised business rates discount scheme for the Town and District Centre
- Council Tax liability for Care Leavers up to the age of 25, reduced to zero
- Extended time limits for Universal Credit recipients making a claim for Council Tax Support
- Bereavement Support Allowance disregarded in the Council Tax Support calculation

Comments/Views of the Cabinet Member: *(c)*

The Council Tax Discount and Council Tax Support Schemes have continued to operate very well in Stockport and have had a positive effect on the Councils finances but in light of Government changes to mandatory Business Rates Discounts it is appropriate to review local schemes to ensure a balance between maintaining collection and promoting business growth. I endorse the report and recommend that the proposals be adopted.

Recommendation(s) of Cabinet Member: *(d)*

The Cabinet is asked to endorse and recommend that the Council Meeting approve the following recommendations:

Business Rates Relief

1.1 That support continues for
   - CASC organisations as outlined at 3.4 of the report
   - Not for Profit organisations outlined at 3.8

1.2 That further support for Charities is limited to Mandatory Relief (see para 3.5) and that any Rural Rate Relief entitlement should be topped up to 100% with Discretionary Relief (see section 3.6).

AGENDA ITEM

1.3 That Stockport's Scheme for Discretionary Relief post revaluation be maintained for year two as outlined in section 3.7

1.4 That the localised discount scheme for the Town and District Centre be discontinued but maintained for large businesses new to or significantly expanding within the Borough as outlined in sections 3.9 and 3.10.

1.4 That organisations and initiatives which are considered to be essential for the Council to achieve its priorities as outlined at 3.11, continue to be considered for Business Rates Relief.

Council Tax

1.6 That Stockport's empty property discount scheme is maintained for 2018/19 as outlined at section 4.3.2.

1.7 That any Council Tax liability for care leavers up to the age of 21 and up to the age of 25 for those in full time education be reduced to zero.

1.8 That Stockport's Council Tax Support scheme is maintained for 2018/19 as detailed at Section 6 and Appendix 5.

1.9 That the time limits for Universal Credit recipients making a claim for Council Tax Support be extended from one month to 6 weeks and that Bereavement Support Allowance be disregarded in the calculation.

1.10 That the Council Tax Support discretionary fund is refreshed to £100k.

1.11 That the 2018/19 Council Tax Taxbase for budget setting purposes of 93,361.2 Band D equivalent properties is approved.

Relevant Scrutiny Committee (if decision called in): *(e)*
Corporate, Resource Management & Governance

Background Papers (if report for publication): *(f)*

There are none.

Contact person for accessing   **Officer:** Alison Blount
background papers and discussing the report   **Tel:** 0161 474 5107

'Urgent Business': *(g)*   ~~Yes~~/ *No (Please circle)*

Certification (if applicable)
This report should be considered as 'urgent business' and the decision exempted from 'call-in' for the following reason(s):

The written consent of Councillor   and the Chief Executive/Monitoring Officer/ Borough Treasurer for the decision to be treated as 'urgent business' was obtained on /will be obtained before the decision is implemented.