

COUNCIL TAX AND BUSINESS RATES DISCOUNTS ANNUAL REVIEW

Report of the Borough Treasurer

1. Introduction and Purpose of Report

- 1.1 The Council is required to annually review the local scheme of Discounts and Exemptions that are available in respect of Business Rates and Council Tax.
- 1.2 Regulations allow for certain occupiers of non-domestic properties to be entitled to relief on the Business Rates payable. Some types of relief are mandatory but Local Authorities can further reduce the amount of Business Rates payable by awarding Discretionary Relief. Discretionary relief can either “top-up” mandatory relief or be awarded as a stand-alone discount. Stockport has agreed a number of local discounts for Business Rates.
- 1.3 The Council has also agreed a range of Council Tax discounts in respect of unoccupied properties with an exemption for care leavers and a localised Council Tax Support scheme, to help people who are on a low income.
- 1.4 This report outlines the current arrangements and proposed changes as follows:
 - Section 2 – Funding Arrangements
 - Section 3 – Business Rates Discounts
 - Section 4 – Council Tax Empty Property Discounts & Premiums
 - Section 5 – Council Tax and Care Leavers
 - Section 6 – Council Tax Support
 - Section 7 – Discretionary Support
 - Section 8 – Council Tax Base

2 Funding Arrangements

2.1 Business Rates

- 2.2 In April 2013, the 50% Business Rates Retention Scheme was created. As a result, Business Rates were partially localised with the Council sharing the gains and losses associated with changes in Business Rates income with Government. From April 2017, the Greater Manchester 100% Business Rates Retention Pilot means that the full impact of a Business Rates income increases or decreases are borne by the Council. The Pilot is underpinned by a ‘No Detriment’ agreement that ensures the Council is guaranteed to receive the same resources that it would have received under the previous 50% Retention Scheme.
- 2.3 The Business Rates regime includes a safety net to protect local authority revenues should they fall below a certain threshold defined as 92.5% of baseline funding level (under the 50% Retention Scheme) and 97% of baseline funding level (under the 100% Retention Pilot) - (baseline funding level is the benchmark against which business rates growth or decline will be measured).

An over-generous discretionary relief or discount scheme could contribute to a decline in revenues, which is why the government has stated that the impact of such schemes will be taken into account when calculating entitlement to safety net funding.

- 2.4 The Council has no influence over the value of and entitlement to Mandatory Rate Relief and the nationally prescribed Discretionary Relief. From 2017/18, as part of the 100% Business Rates Retention Pilot, the Council will incur 100% of the cost (loss of Business Rates income). However, Small Business Rates Relief continues to be compensated for via a Section 31 Grant, along with the reliefs described at para 3.2.1.
- 2.5 Any local reliefs are applied after mandatory relief has been awarded. The Council can determine the amount of local Discretionary Rate Relief made available. From April 2017, 100% of Business Rates are retained by the Local Authority and so the full cost of any local discretionary discount will be borne by Stockport. Discretionary Rate Relief impacts on the Council's future Business Rates income, which will, in turn, affect the amount of funding available to support the Council's Budget in future years.
- 2.6 The change because of the pilot of 100% Business Rates Retention has removed any financial benefit for Stockport to award local Business Rates discounts. This means that using Business Rate Relief to provide additional support to organisations that we are already providing assistance to (in either grant or commissioned contracts) is unlikely to be the most appropriate way to provide help. It is more clear and transparent for any support to be given through the grant or commission contract.
- 2.7 Council Tax**
- 2.8 Since the abolition of Council Tax Benefit in April 2013, the Local Authority has been required to agree a localised Council Tax Support (CTS) scheme, funding for this scheme is devolved to Local Authorities.
- 2.9 In addition, Local Authorities are also able to set certain local discounts, the cost of these discounts sits with the Local Authority. The level of all Council Tax discounts including CTS directly affects the Councils resources. The impact of the current scheme has been built into the Council Tax Taxbase and forecasts reflected in the Council's 2019/20 budget and Medium Term Financial Plan (MTFP). The impact of variations to the current scheme as a result of the proposals presented in this report have been reflected in the calculation of the Council's 2019/20 Council Tax Taxbase (see section 8).

3 Business Rates Relief

3.1 Mandatory Relief

- 3.1.1 The Council is required to award Mandatory Relief to organisations which are eligible. Entitlement to this is currently as follows:
- Registered Community Amateur Sports Clubs (CASC) receive 80% Mandatory Relief
 - Registered Charities receive 80% Mandatory Relief where the property is occupied and wholly or mainly used for charitable purposes
 - Village shops which meet set criteria receive 50% Mandatory Relief

- Empty properties are exempt from Business Rates when they first become empty. The exemption is for the first 6 months for industrial property and 3 months for other property.
- Small Business Rates Relief (SBRR) - businesses with a rateable value (RV) of £12k and below currently receive 100% relief, whilst those between £12k and £15k will receive tapered relief.

3.2 **Discretionary Relief**

3.2.1 At the Spring Budget 2017 and Autumn Budget 2018, the Chancellor announced additional Government measures to provide discretionary support to businesses, under Section 47 of the Local Government Finance Act 1988:

- Supporting Small Businesses – a relief scheme for businesses facing large increases as a result of the loss of small business rate relief or rural rate relief following the 2017 revaluation. This will see an increase in bills capped to £600 per annum over 5 years.
- Discretionary Fund – to support those businesses which face the steepest increase in their business rates as a result of revaluation over a four year period.
- A new two year relief scheme from 2019/20 for retail properties that have a rateable value of below £51,000. Qualifying businesses will receive a one third discount, subject to State Aid rules. This will be awarded in line with guidance issued by the MHCLG.
- Extension of the £1.5k business rates discount for local newspapers' office space for 2019/20, as they continue to adapt to structural change in the industry.
- Intentions to bring forward primary legislation to grant a 100% relief from business rates for all standalone public toilets.

The Council will be refunded for expenditure in respect of these schemes via a Section 31 grant.

3.2.2 The Council has previously established sets of criteria against which local Discretionary Rate Relief can be allowed in relation to the following circumstances:

- Top-up the statutory relief to 100% for some CASC's
- Provide relief of 50% for other "Not-for- Profit" Organisations that are neither Registered Charities nor CASCs
- To encourage large businesses which are either new to the borough or are significantly expanding within the borough
- In exceptional circumstances which are essential to enable the Council to achieve its priorities.

3.2.3 A table showing the total of Mandatory and Discretionary Relief awards for 2018/19 along with a comparison to 2017/18 is shown at Appendix 1.

3.3 **CASC**

3.3.1 The number of CASCs qualifying for 80% Mandatory Relief in 2018/19 is 36, a decrease of 2 from the previous year, resulting in a £7.6k reduction in awards.

- 3.3.2 The Council's current DRR scheme enables registered CASC's to apply for an additional 20% 'Top Up' Discretionary Rate Relief providing they meet the criteria listed at Appendix 2. There has been no increase in the number of CASCs claiming the 20% 'Top Up' in 2018/19. A total of 20 organisations are currently receiving a total of £21k under this provision.
- 3.3.3 The Top Up relief encourages amateur sports organisations in the Borough to affiliate to Sport Stockport and also to accept the Council Leisure Key.
- 3.3.4 Ensuring the provision of independent sport clubs across the Borough which supports the Council's priorities is considered beneficial. It relieves pressure on Council provision and extends the range of provision available, making it easier for residents to adopt a healthy lifestyle. The CASC standard gives the Council some assurance about the quality of the provision offered and ensures that the money is used for the benefit of the sport rather than financial gain for the organisation.
- 3.3.5 It is recommended that the CASC Top-up scheme be continued for the year 2019/20, enabling CASCs to achieve 100% relief from Non-Domestic Rates, provided they meet the qualifying criteria at Appendix 2.**

3.4 Registered Charities

- 3.4.1 The number of Registered Charities qualifying for 80% Mandatory Relief reduced from 337 in 2017/18 to 328 in 2018/19, although the total value of awards increased by £371k. This is attributed in part to a significant increase in rateable value on some premises occupied by charities following the revaluation. Letting premises to a Charity continues to remain an attractive option for landlords as a way of avoiding rates on otherwise empty premises. Robust procedures are in place to ensure correct entitlement.
- 3.4.2 For several years, the Council's DRR scheme has not included an opportunity for Registered Charities to apply for additional 20% "Top Up" relief, due to the potential cost to the Council which has been estimated to be in excess of £0.5m p.a. However, organisations recognised within the Council's priorities will be considered under para 3.9 for any additional relief.
- 3.4.3 It is recommended that Charity Relief remains limited to the 80% Mandatory Relief for the year 2019/20.**

3.5 Rural Relief

- 3.5.1 Any business which qualifies under the legislation as a Village Shop was previously entitled to 50% Mandatory Rural Rate Relief. However, Councils are expected to use their local discount powers to grant 100% rural rate relief to eligible ratepayers. Any awards will be compensated by a Section 31 grant.
- 3.5.2 There are currently no accounts which qualify for Village shop relief in Stockport.
- 3.5.3 It is recommended that Village Shop Relief continues to be limited to 50% Mandatory Relief for the year 2019/20 and should any village shops be established in the future, then additional discretionary relief will be granted up to 100%.**

3.6 **Discretionary Business Rate Relief post revaluation**

3.6.1 The government has provided a national fund of £300 million over four years to support businesses. The cabinet approved scheme for Stockport uses the allocation of funding as a basis alongside the principals of encouraging businesses which have a positive impact on the Borough.

3.6.2 Stockport's share of the four year discretionary fund is shown in the table below:

Year	Allocation
2017/18	£336,870
2018/19	£164,000
2019/20	£67,000
2020/21	£10,000

3.6.3 The relief is applied in circumstances where:

- The rateable value of the hereditament for which relief is being claimed is £200,000 or less; and
- The rates payable has increased from 2016/17
- The increase in rates payable is £200 per year or more; and
- The relevant property is occupied.

3.6.4 The amount of relief is calculated as:

- 2017/18 - 70% of the increase in rates payable resulting from revaluation
- 2018/19 - 35% of the increase in rates payable resulting from revaluation
- 2019/20 - 15% of the increase in rates payable resulting from revaluation
- 2020/21 - case by case basis

3.6.5 The balance of £42,489 from 2017/18 was used in line with the discretion allocated to the Borough Treasurer within the scheme, to support children's nurseries within Stockport on the basis that:

- It fits with Council priorities;
- They are a reasonably small defined group so did not have to spread the money too thinly;
- They are a sector which has been affected by revaluation and by helping them we help to keep child care more affordable and the market more sustainable.

3.6.6 The total award for 2018/19 is currently £133.5k, with 289 businesses benefiting from this relief. Proactive work will be undertaken during the remainder of the year to identify further businesses that may be eligible to ensure that the funding allocation for year 2 is maximised.

3.6.7 It is recommended that Stockport's scheme for Discretionary Business Rate Relief post revaluation be maintained for year three as described in para 3.6.3 and 3.6.4 above.

3.7 **Non-Profit Making Organisations (NPO's)**

3.7.1 Non-Profit Making Organisations (NPO's) that are neither Registered Charities, nor Community Amateur Sports Clubs do not qualify for any Mandatory Relief. This

includes organisations such as Scouts and Guides and amateur sports clubs which are not CASC registered.

- 3.7.2 Stockport's current Discretionary Rate Relief (DRR) scheme enables these organisations to apply for DRR limited to 50% of the rates payable. The number of NPO's receiving 50% Discretionary Rate Relief increased from 19 to 21 in 2018/9, with the total value of awards increasing by £12k.
- 3.7.3 The criteria used to award Discretionary Rate Relief to Not For Profit Organisations is listed at Appendix 3.
- 3.7.4 It is recommended that the 50% discount and qualifying criteria for Not for Profit organisations be maintained for the year 2019/20.**

3.8 Large Businesses new to or significantly expanding within the Borough

- 3.8.1 It is recognised that where a large business relocates to the Borough, there is likely to be a significant positive impact on the general economy, both directly through increased employment and building occupation as well as indirectly through trickle down to smaller businesses. The Council is keen to encourage large organisations to locate in the Borough to support the local economy and create additional jobs.
- 3.8.2 Businesses are required to submit a business case which demonstrates the significant positive benefits to the Borough which the business would bring in terms of:
- Occupation of otherwise empty premises
 - Employment
 - A proven track record of an established and viable business
 - Wider benefits the business would bring to the borough
 - A long term commitment to the borough
 - Support for the Borough's Economic Development Strategy

And where appropriate

- The Town Centre Development Prospectus
- 3.8.3 Awards are made on a case by case basis with the decision made by the Executive and /or the Executive Councillors as appropriate based on a set of principles agreed in 2014.
- 3.8.4 Over the last two years, Discretionary Rate Relief has been made available to five businesses relocating or expanding within the Borough, totalling £168.5k. Negotiations in 2018/19 with a further company has also resulted in agreement from Executive Councillors to award relief, taking effect once the qualifying criteria has been met. Discussions are also taking place with another two businesses who would like to be considered under the terms of this scheme.
- 3.8.5 It is recommended that the local scheme for large businesses which are new to the Borough or those undergoing significant expansion in the Borough be continued for 2019/20. However, as outlined at para 2.6, the benefit to the Council of giving a Business Rates discount as opposed to other financial support is reduced.**

3.9 **Exceptional Circumstances**

- 3.9.1 In addition to discounts linked to existing grants and awards, there may be exceptional circumstances which fall outside of any of the criteria listed but are essential for the Council to achieve its priorities. It is anticipated that these will be very exceptional cases.
- 3.9.2 It has been agreed previously that any additional cases to be considered for relief on this basis would be dealt with on a case by case basis with the decision made by the Executive Councillor for Support and Governance.
- 3.9.3 From 2017/18, 100% of the cost of any such awards will fall to the Authority. So far, no applications have been received in the current year.
- 3.9.4 It is recommended that the continuation of a case by case approach where exceptional circumstances exist be continued for 2019/20. However, as outlined at para 2.6, the benefit to the council of giving a Business Rates discount as opposed to other financial support is reduced. It is unlikely that Exceptional Circumstances Relief would be awarded to an organisation which was already in receipt of other support from the Council, either grant funded or commissioned.**

4 **Council Tax Empty Property Discounts & Premiums**

- 4.1 The Council is required to award Mandatory Relief against Council Tax liability in cases which satisfy the nationally agreed criteria. Some discounts and exemptions are linked to the circumstances of the person liable to pay the tax and others to criteria which relate to the property itself. These exemptions include provision for people moving to a nursing home and time for probate to be granted following a death. The full list of mandatory discounts and exemptions can be found at Appendix 4.
- 4.2 From April 2013, Councils were given the freedom to locally set discounts in relation to empty properties. The scheme of discounts is reviewed annually and the current scheme has been in place since April 2016.
- 4.3 **Unoccupied property**
- 4.3.1 Council Tax regulations define six property classes where no-one is resident, in respect of which a local discount can be set:

A dwelling which:

- Class A - is purpose built holiday homes and chalets*
- Class B - is unoccupied but furnished (includes second homes)
- Class C - is unoccupied and substantially unfurnished
- Class D - is unoccupied and substantially unfurnished homes undergoing, or having undergone, major repair work or structural alteration
- Class E - would otherwise be the sole or main residence of a member of the armed forces, who is absent from the property as a result of such service
- Class F - annexes which form part of a single property where it is felt that the liable person would have reasonable opportunity to be able to advertise the annexe for let/sale.

*There are specific and complex rules about this class of property. There currently are no properties of this type in Stockport.

- 4.3.2 The following table demonstrates the current local discount scheme adopted by Stockport Council. These discounts only apply where the property does not otherwise qualify for any of the national Council Tax Exemptions.

Unoccupied property which is:	Discount class	Amount of Discount	Premium
Furnished	B	Nil	Nil
Unfurnished	C	100% for first 2 months	50% after 2 years
Undergoing major repair or structural alteration to make it habitable	D	75% for first 12 months	50% after 2 years
Normally occupied by service personnel	E	100%	Nil
Annex to another property	F	100%	Nil

- 4.3.3 The discount/ levy relates to the property and not the charge payer. This means that the level of discount carries forward when ownership changes. This leads to the greatest area of contention as many assume the discount will “reset” when a new person is made liable for Council Tax.
- 4.3.4 After amendments in April 2016 which restricted the empty property discount scheme, there was an initial fall in the value of discounts awarded. Since that time, there has been an increase in awards and associated cost to the Council due to rises in Council Tax levels. This is in part due to charge payers managing their affairs to benefit from the scheme.

Discount Class	Description	Snapshot at 31/10/2018		Snapshot at 31/10/2017	
		Number	Value	Number	Value
C	Unfurnished < 2 months	583	£1,037,898	389	£826,940
D	Refurbishment < 12 months	144	£217,972	88	£140,815
E	Armed Forces	2	£2,179	1	£1,356
F	Annexes	0	£164	0	£465
Total		983	£1,258,213	743	£969,577

- 4.3.5 On 18 September 2018, members agreed to a consultation on changes to the existing Council Tax Discount Scheme, with Option 1 being the Council’s preferred option:

Option 1 - Remove class C & D discounts altogether. This would generate a potential £1.2m additional Council Tax based on 2017/18 figures, reduced administration costs and present fewer options for the charge payer to dispute. The risk associated to this option is that we will over time have less knowledge of which properties are vacant across the Borough as there would be no incentive for owners to report properties as empty.

Option 2 - Reduce the value of class C discount to 25% for the first two months the property is vacant. This would generate around £0.75M additional Council Tax and would be more beneficial than reducing the period of the reduction to 100% for one month, as most properties are reoccupied after two or three weeks. A 25% discount would bring it in line with a single person discount which can be claimed on an occupied property. Whilst this would generate increased income from Council Tax there would be no reduction in the administration burden.

Option 3 - Reduce the value of class D discount from 75% to 25%. This would generate around £0.125m in additional Council Tax and again bring the discount in line with a single person discount. As with option 2, this would increase income but have no impact on administration costs.

- 4.3.6 The consultation opened on 1 October 2018 and closed on 23 November 2018. The results are shown at Appendix 5.
- 4.3.7 There are 127k properties within the Borough that are liable for Council Tax. The consultation attracted 168 respondents of which, 1.2% currently receive an empty property discount.
- 4.3.8 Option 1 was to reduce both class C and D discounts to nil. 36.9% of people were in favour of this option with 33.9% strongly disagreeing and 18.5% disagreeing. Of the people who opposed, 43.2% also disagreed with the proposal for support going to the most vulnerable. In addition, the majority of them were also opposed to the proposals for option 2 and 3.
- 4.3.9 Of those that did not agree with the proposal to remove all discounts or reduce the current level of award, 35% went on to make further comment, which are included at Appendix 6. Some of the reasons given were:
- Class C discount should not be reduced but consideration should be given to extending the time period for the discount as properties to which this applies often arise following the death of the occupant.
 - What if your parents have just died you need breathing space while you try and sell the house. You want to get rid quickly but it could be up for sale for 12 months or more. People should be able to defer payment until house sold. Instead the council add to the stress of an already stressful time.
 - Any changes will penalise those redeveloping homes, i.e. those who contribute money to the local economy and improve housing stock
 - Two months is just about a reasonable time for landlords to clear up/decorate and do repairs between tenants. If you have no discounted period at all for empty properties you will be faced with endless liability period disputes. Surely somebody buying a property with a view to bringing it back in to use (even with a long term plan to make a profit) should have some time to do this before they have to pay the full charge.
- 4.3.10 There are mandatory reliefs available in respect of some of the issues raised, see appendix 4.
- 4.3.11 An exemption (class F/F1) is available in respect of unoccupied property which forms part of the estate of the owner / tenant who has died, until letters of administration or probate have been granted. This exemption will continue for a further 6 months unless a person becomes the owner, either as a beneficiary of the estate or as a result of the sale of the property.
- 4.3.12 Empty property, which is owned or leased by a person who is currently living elsewhere, to provide personal care for another person due to old age, disablement, illness, mental disorder, or alcohol or drug dependence is exempt under class J, and will last for as long as the property remains unoccupied.
- 4.3.13 18.5% of the objections raised appear to relate to the impact on landlords rather than individuals. However, only 4.8% identified themselves as a landlord. Others felt that the current scheme was not generous enough and suggested an increase

in the current rate and/or period of award, whilst some recommended a reduction in both the rate and duration of the discount.

4.3.14 Whilst the proposed changes were clearly unpopular with respondents, 69.6% were in favour of support of the Council using its finances to support vulnerable people on low income to pay their Council Tax rather than subsidise Council Tax for those who have an empty unfurnished property.

4.3.15 As detailed in paragraphs 4.3.11 and 4.3.12 the consultation raised issues for which mitigations are currently in place and while the Cabinet notes the concerns raised of the impact on Landlords, the Cabinet is still minded to recommend to Council option 1 by which the discounts for class C and D are reduced to nil. The Cabinet view is that the proposal to reduce the discount to nil is still appropriate given the challenges faced by the Council, the need to prioritise support to the most vulnerable and to incentivise homes back into use.

4.3.16 Members of the Corporate Resources and Governance Scrutiny were supportive of the proposal to reduce empty property discount to nil for class C and D on the basis that concerns raised the consultation which related to vulnerable groups were addressed through other mandatory discounts which are unaffected by the proposal.

4.3.17 It is recommended that the Council Tax local discount scheme is amended so that no discount are awarded for properties that are empty & unfurnished (Class C) and those that are undergoing or having undergone, major repair work or structural alteration (Class D).

4.4 Premiums

4.4.1 The Council Tax regulations also give Councils the discretion to implement a 50% premium to be charged in addition to their current liability on properties that have been empty and unfurnished for two years. This was adopted by Stockport Council from April 2013.

Band	Number of properties attracting a premium charge	
	Oct 18	Oct 17
A	118	117
B	47	46
C	39	46
D	22	20
E	9	12
F	9	10
G	9	12
H	1	2
Total number	254	265
Total value	£192,102	£187,663

4.4.2 It was anticipated that this would result in the number of long term empties falling as people took steps which meant the property was no longer classed as empty. However, the number of properties attracting a premium charge has remained reasonably static.

- 4.4.3 New legislation has been passed which allows Councils to change the premium level that can be charged after two years from April 2019:

Effective date:	Property empty and unfurnished	Premium Charge (up to a maximum of:)
April 2019		100%
April 2020	Less than 5 years	100%
	At least 5 years	200%
April 2021 onwards	Less than 5 years	100%
	At least 5 years	200%
	At least 10 years	300%

- 4.4.4 Implementation would support the Council's Empty Homes Strategy and provides an incentive to reduce the number of empty properties which could lead to more homes being brought into occupation, which the current premium level has failed to achieve.
- 4.4.5 **It is recommended that the maximum premium charge levels are implemented in accordance with those shown at para 4.4.3 from 2019/20.**

5 Council Tax and Care Leavers

- 5.1 The term 'care leaver' is defined in The Children (Care Leavers) Act 2000:
- **Eligible/relevant child** – aged 16 and 17 who has been looked after for at least 13 weeks since the age of 14 and who is still being looked after or who has left care.
 - **Former relevant child/qualifying child** – aged 18 to 21 who were previously 'eligible' or 'relevant'.
 - **Former relevant child pursuing education** - is any former relevant child whose case was closed, for any reason until their 25th birthday.
- 5.2 It is recognised that care leavers are a particularly vulnerable group in relation to Council Tax debt. In order to ensure the transition from care to adult life is as smooth as possible, and to mitigate the chances of care leavers falling into debt as they begin to manage their own finances, members have previously agreed a scheme to exempt care leavers from paying Council Tax up to the age of 25. This includes a reciprocal agreement across Greater Manchester Authorities.
- 5.3 Under Section 13(a) of the Local Government Finance Act 1992, the Council has the power to reduce liability for Council Tax in relation to particular cases or by determining a class of cases that it may determine and where national discounts and exemptions cannot be applied, the cost of which is borne by the Council.
- 5.4 Where a care leaver becomes liable for Council Tax at the age of 18, any remaining liability after the award of any nationally prescribed reliefs, exemptions or discounts is currently reduced to zero. To date, the total cost of reductions in 2018/19 amounts to £17,465.
- 5.5 The Council's Discretionary Support Policy regarding reductions made under Section 13(a) is included at Appendix 8. Specific reference to care leavers as a priority group is covered at Section 3.
- 5.6 **It is recommended that any Council Tax liability for care leavers up to the age of 25 be reduced to zero for 2019/20.**

6 Council Tax Support

- 6.1 Stockport's CTS scheme for the working age was established with an aim to provide support for the most vulnerable households, distributing it as widely and equally as practicable based on income, household size and Council Tax band. The scheme is designed on the following principles:
- Entitlement based on the size of the household rather than the Council Tax band of the property the household occupies
 - Supporting the people who are most in need/ most vulnerable
 - Supporting people moving into work and those in low paid work
 - Maximising the amount of Council Tax collectable
 - A clear and accessible scheme
- 6.2 The scheme is outlined at Appendix 7 and predominately based on the governments Council Tax Support Scheme for Pensioners. Therefore, any changes made by the Department for Communities and Local Government to this scheme will be automatically mirrored from April 2019. The pensioner scheme is also intended to reflect any changes in Housing Benefit wherever appropriate. Stockport specific adaptations are also made to the scheme such as Council Tax band capping and savings thresholds.
- 6.3 The scheme has now been in place for six years and continues to run smoothly. It is generally easy to understand as the CTS Scheme for Pensioners remains very similar to Council Tax Benefit which was abolished in March 2013 and is closely aligned to the Housing Benefit regulations.
- 6.4 No official complaints regarding the operation/principals of the scheme or appeals with regards to entitlement have been received to date. Council Tax collection rates for CTS cases are comparable to non CTS recipients, which would indicate that the scheme continues to provide appropriate support for the most vulnerable.
- 6.5 Only minor amendments have been made to the localised scheme since 2013 which have mainly been around our learning experiences with Universal Credit, which went live in Stockport during November 2014.
- 6.6 The most significant aspect of the scheme is the cap placed on the Council Tax band when calculating support. How this has impacted on working age cases by band is illustrated in the table below:

COUNCIL TAX SUPPORT									
Description	2018/19 (snapshot as at 06/11/2018)								
	A	B	C	D	E	F	G	H	Total
1. Total CTS claims by band	11385	4359	2150	812	322	107	39	2	19176
1a. Of which number are capped to Band A liability	0	1530	488	135	43	18	4	0	2218
1b. Of which number are capped to Band B liability	0	0	294	88	51	15	8	0	456
1c. Of which number are exempt from the Band cap	11385	2829	1368	589	228	74	27	2	16502

- 6.7 86% of working age customers in receipt of Council Tax Support are exempt from the band cap either because they reside in appropriately sized property or in receipt of Council Tax Disabled Persons Relief.

6.8 Universal Credit

- 6.8.1 Universal Credit Full Service will be implemented in Stockport from 21 November 2018. The impact of this on the CTS scheme will be closely monitored throughout 2019/20.
- 6.8.2 A claim for Universal Credit (UC) does not incorporate a claim for Council Tax Support, though claimants are usually asked whether they are claiming or want to claim CTS. Those who say yes are advised to claim from the Council but their answer also initiates automated data sharing from the DWP to us. Despite having an advisor based at the Jobcentre, many do not make a separate claim for CTS until they receive their UC award letters or Council Tax recovery documentation. This coupled with a no CTS backdating provision will potentially lead to an increase in Council Tax arrears with little prospect of recovery.
- 6.8.3 Short term changes in income (typically within a one-month period) will cause people to move off and then back onto UC. In these cases the Council will be notified of the end of UC but will not be notified when the claim is reinstated. This means that the Council cannot prompt people to reclaim CTS. Similarly, where the level of UC award increases which takes them out of CTS entitlement for a short period, the Council is not notified of any future UC changes and a new claim for CTS must be made when the level of the award drops again.
- 6.8.4 It is recommended that UC data sharing documents received by the Council should be treated as a claim for CTS. New CTS claims which have been made following a break in entitlement to UC or CTS of up to six months are treated as being made on the date on which entitlement to UC resumes (or falls to a level at which CTS is payable) or six months before the day on which the claim is received, whichever is the later.**

7 Discretionary Support

- 7.1 Despite the mandatory and discretionary reliefs that are available, some customers will still suffer from financial hardship. These can be addressed through either Section 13A(1)(c) of the Local Government Finance Act 1992 Regulations, which enables the Authority to reduce Council Tax Liability for individual cases or a Discretionary award.
- 7.2 To improve the efficiency of discretionary support, an integrated Policy was implemented in 2017/18 to cover both elements of support which impacts on the Council's Collection Fund and ensure transparency of decision making. This is shown at Appendix 8.
- 7.3 Short term discretionary awards are made to meet immediate needs and provide time for customers to seek a long term solution to their financial difficulties.
- 7.4 A discretionary fund was established at the outset of the CTS scheme. At the start of 2018/19, £100k was set aside. As at November 2018, the balance stands at £44.3k. Between April and October 2018, 369 applications have been considered, with 143 awards being made (39%) to those who demonstrated financial hardship.
- 7.5 There is separate medium term financial plan considering the council wide provision of discretionary support which may impact on this existing arrangement.
- 7.6 It is recommended that the discretionary fund is refreshed to £100k for 2019/20. This will support vulnerable customers facing financial difficulty who have no**

alternative means of meeting their Council Tax liability and to manage the transition of any Welfare Reform measures.

7.7 With reference to section 4.3.5, if a decision is made to reduce or remove Council Tax discounts in relation to empty properties, it is recommended that a further £100k per annum is added to the discretionary fund bringing the total to £200k for 2019/20.

7.8 The treatment of this will be outlined in the budget setting report.

8 Council Tax Base

8.1 The basis of the calculation of the Council's 2019/20 Council Tax Taxbase for budget setting purposes was set out in the Council Tax Taxbase and Non Domestic Rates Forecast report presented to the Cabinet meeting on 18 December 2018. The report highlighted that in setting its Council Tax Taxbase, the Council has the discretion to allow for the impact of changes to local Council Tax support and discount schemes.

8.2 Taking account of the proposed changes to the Council's Local Council Tax Discount Scheme, it is recommended that the Council's 2019/20 Council Tax Taxbase for budget setting purposes is set at 95,100.8 Band D equivalent dwellings.

9 Conclusions and recommendations

9.1 It is recommended that the Council Meeting:

9.1.1 That the CASC Top-up scheme be continued for the year 2019/20, enabling CASCs to achieve 100% relief from Non-Domestic Rates, provided they meet the qualifying criteria at Appendix 2.

9.1.2 That Charity Relief remains limited to the 80% Mandatory Relief for the year 2019/20.

9.1.3 That Rural Rate Relief continues to be limited to 50% Mandatory Relief for the year 2019/20 and should any village shops be established in the future then additional discretionary relief should be awarded up to 100%.

9.1.4 That Stockport's scheme for Discretionary Business Rate Relief post revaluation be maintained for year three and calculated as 15% of the increase in rates payable.

9.1.5 That the 50% discount and qualifying criteria for Not for Profit organisations be maintained for the year 2019/20.

9.1.6 That the local scheme for large businesses which are new to the Borough or those undergoing significant expansion in the Borough be continued for 2019/20.

9.1.7 That the continuation of a case by case approach for Business Rates discounts where exceptional circumstances exist be continued for 2019/20. It is unlikely that Exceptional Circumstances Relief would be awarded to an organisation which was in receipt of support from the Council, either grant funded or commissioned.

- 9.1.8 That the local Council Tax Discount scheme is amended to reduce discounts to nil for properties that are empty & unfurnished (Class C) and those that are undergoing or having undergone, major repair work or structural alteration (Class D).
- 9.1.9 That the premium charge added to Council Tax liability where a property has been unoccupied and unfurnished for more than two years is increased from 50% to 100% from 2019/20.
- 9.1.10 That any Council Tax liability for care leavers up to the age of 25 be reduced to zero for 2019/20.
- 9.1.11 That Stockport's Council Tax Support scheme is maintained for 2019/20 as detailed at Appendix 7.
- 9.1.12 That DWP Universal Credit data sharing documents are treated as a claim for Council Tax Support.
- 9.1.13 That New Council Tax Support claims following a break in entitlement to UC or CTS of up to six months are treated as being made on the date on which entitlement to UC resumes (or falls to a level at which CTS is payable) or six months before the day on which the claim is received, whichever is the later.
- 9.1.14 That the Council Tax discretionary fund is refreshed to £100k for 2019/20, supporting customers facing financial difficulty, with no alternative means. In addition if at 9.1.8 it is agreed to reduce Council Tax discounts in respect of empty properties to nil, to add a further £100k per annum bringing the total to £200k.
- 9.1.15 Approve the setting of the Council's 2019/20 Council Tax Taxbase at 95,100.8 Band D equivalent dwellings.

BACKGROUND PAPERS

There are none

Anyone wishing to inspect the above background papers or requiring further information should contact Alison Blount on Tel: 0161 474 5107 or by Email: alison.blount@stockport.gov.uk

Appendix 1

MANDATORY RELIEF	Caseload	Relief Granted	Total Value of Relief
CASC Relief			
2017/18	38	80%	£241,052
2018/19	36	80%	£233,387
Change in Caseload/Value	-2		-£7,665
Charitable Relief			
2017/18	337	80%	£4,725,218
2018/19	328	80%	£5,095,875
Change in Caseload/Value	-9		+£370,657
Rural Relief			
2017/18	0	50%	£0
2018/19	0	50%	£0
Change in Caseload/Value	-		-
Discretionary Rate Relief post revaluation			
2017/18	240	70% of increase in rates payable	£261,185
2018/19 (awards to date)	289	35% of increase in rates payable	£133,500
Change in Caseload/Value	-		-
Supporting Small Businesses Relief			
2017/18	24	Increase capped to £600 pa	£27,289
2018/19	17	Increase capped to £600 pa	£21,796
Change in Caseload/Value	-7		-£5,493

DISCRETIONARY RELIEF	Caseload	Relief Granted	Total Value of Relief
Not For Profit Organisations Relief			
2017/18	19	50%	£52,632
2018/19	21	50%	£64,361
Change in Caseload/Value	+2		+£11,729
CASC Top Up Relief			
2017/18	20	20%	£21,577
2018/19	20	20%	£21,411
Change in Caseload/Value	0		-£166
Large business relocation or expansion			
2017/18	5	£66,486	5
2018/19	5	£102,033	5
Same businesses (relief spanned 2 financial years)	-		-
Exceptional circumstances			
2017/18	0	Case by case basis	£0
2018/19	0	Case by case basis	£0
Change in Caseload/Value	0		£0

DISCRETIONARY RATE RELIEF FOR COMMUNITY AMATEUR SPORTS CLUBS

Qualification criteria for DRR for Community Amateur Sports Clubs in Stockport

1. Valid Sport England Clubmark/ associated National Governing Body Accreditation.
2. Acceptance of Stockport Metropolitan Borough Council's Leisure Key discount scheme.
3. Affiliation to Sport Stockport (formerly Stockport Sports Council).
4. Attendance at the Sport Stockport Annual and General Meeting.
5. Membership rates must not be such, as in the opinion of the Council, to exclude the general community.
- 4 The facilities of the Organisation should be made available to people other than members, e.g. schools, casual public sessions etc. subject to licensing requirements.
- 5 Membership of the Organisation must be open to all members of the community, regardless of ability, subject to the physical capacity of the premises.
- 6 Organisations must actively encourage membership from groups such as young people, older age groups, persons with a disability or ethnic minorities, such encouragement to be demonstrated by either –
 - (a) Differential fee structures for such groups or
 - (b) Provision of schemes of training or
 - (c) Education for such groups; or
 - (d) Membership which consists of at least 25% of people from such groups.
- 7 Sports Clubs have considered applying for Community Amateur Sports Club (CASC) status with HM Revenues and Customs and must supply a reason why this is not appropriate for the club.
- 8 At least 51% of the membership must be made up of Stockport residents.

For CASC's where a Clubmark/Associated National Governing Accreditation Scheme is not in operation, Discretionary 20% 'Top Up' Rate Relief will be awarded to CASC's meeting the criteria detailed in points 2 to 9 above.

Relief is granted for 12 months at a time. Any change to the current scheme requires the Council to notify recipients 12 months ahead of the change being implemented. This allows organisations to plan for the impact on their budgets of any change to their entitlement.

Organisations granted Discretionary Rate Relief must inform the Council of any change in circumstances, which might affect eligibility for Relief.

NON-PROFIT MAKING ORGANISATIONS DISCRETIONARY RATE RELIEF CRITERIA

Non-profit organisations are defined in Section 47(2)(b) and (c) of the Local Government Finance Act 1988:

1. The hereditament is not an 'excepted' hereditament (excluded from the scheme under Section 47(9) of the Local Government Finance Act 1999 and amended under Section 137(Sch 34) of the Greater London Authority Act 1999), and all or part of it, is occupied for the purposes of one or more institutions or other Organisations none of which is established or conducted for profit and each of whose main objects are charitable or are otherwise philanthropic or religious or concerned with education, social welfare, science, literature of the fine arts;
2. The hereditament is not an 'excepted' hereditament, it is wholly or mainly used for purposes of recreation, and all or part of it, is occupied for the purposes of a Club, Society or other Organisation not established or conducted for profit.

DRR qualification criteria for Non Profit Making Organisations in Stockport:

3. The activities of the Organisation must support the Council priorities.
4. The Organisation must promote its services for the benefit of Stockport residents.
5. Membership of the Organisation must be open to all members of the community, regardless of ability, subject to the physical capacity of the premises, unless there are legitimate restrictions placed on membership.
6. Membership rates must not be such, as in the opinion of the Council, to exclude the general community.
7. Organisations must actively encourage membership from groups such as young people, older age groups, persons with a disability or ethnic minorities, such encouragement to be demonstrated by either –
 - a) Differential fee structures for such groups; or
 - b) Provision of schemes of training or education for such groups; or
 - c) A membership which consists of at least 25% of people from such groups.
8. The facilities of the Organisation should be made available to people other than members, e.g. schools, casual public sessions etc, subject to licensing requirements.
9. The Organisation must be affiliated to a local or national Organisation where one exists.
10. At least 51% of the membership must be made up of Stockport residents.
11. The Organisation must provide a copy of their constitution and a copy of the last 2 years audited annual accounts.
12. The Organisation granted Discretionary Rate Relief, must inform the Council of any change in circumstances, which might affect eligibility for Relief.

COUNCIL TAX EXEMPTION CLASSES

Exemption Class	Unoccupied Property Description	Exemption Period
B	Unoccupied property owned by a Charity and set up for charitable purposes. It must have been last occupied for the purpose of that charity.	The exemption can continue for up to 6 months after becoming unoccupied
D	Unoccupied property, which is owned or leased by a person now in detention or held in remand (except for non-payment of a fine or Council Tax). The property must have been their main home immediately before they went into prison.	May be exempt as long as the property remains unoccupied and the owner / tenant is detained.
E	Unoccupied property, which is owned or leased by a permanent resident in a hospital or nursing home.	May be exempt as long as the property remains unoccupied and the owner / tenant is a permanent resident in the hospital / home.
F/F1	Unoccupied property which forms part of the estate of the owner / tenant who has died.	Will be exempt until letters of administration or probate have been granted. This exemption will continue for a further 6 months unless a person(s) becomes the owner, either as a beneficiary of the estate or as a result of the sale of the property.
G	A property where occupation is prohibited by law or an Act of Parliament or, which is kept unoccupied because of impending compulsory purchase.	Will be exempt for as long as the property remains unoccupied and the order remains in force.
H	Unoccupied property kept available for a Minister of any religious denomination to use as a residence from which to perform his/her duties.	Will be exempt as long as it remains unoccupied.
I	Unoccupied property, which is owned or leased by a person who is currently living elsewhere, so that they can receive personal care due to old age, disablement, illness, mental disorder, or alcohol or drug dependence. This exemption does not apply to those properties left unoccupied where the owner / tenant is receiving care in a hospital, residential care home, nursing home or hostel.	May be exempt as long as the property remains unoccupied and the personal circumstances of the owner / tenant do not change. (They must have been away for this reason only since they left).
J	Unoccupied property, which is owned or leased by a person who is currently living elsewhere, to provide personal care for another person due to old age, disablement, illness, mental disorder, or alcohol or drug dependence.	May be exempt as long as the property remains unoccupied and the personal circumstances of the owner / tenant do not change. (They must have been away for this reason only since they left).

K	Unoccupied property, which was last occupied ONLY by one or more student/s, one of them being the owner of the property and still a student living elsewhere. The property will be exempt if the liable person becomes a student up to 6 weeks after he/she last occupied the property.	Will remain exempt as long as the property remains unoccupied and the owner remains a student.
L	Unoccupied property that has been repossessed by the mortgage lender.	Will be exempt as long as the property remains empty or until it is resold.
M	Halls of Residence provided for the accommodation of students.	Are exempt.
N	Occupied entirely by full time students. However, properties occupied by a mixture of full time students and people who are not full time students will not be exempt and will receive a bill. It will be for the members of the household to decide how to apportion the bill but the full time students will not be liable for Council Tax.	Will be exempt until the course ends or there is a change in the household situation e.g. Non students move into the property.
O	Property owned by the Secretary of State for Defence.	Will be exempt, whether occupied or unoccupied, until the situation changes.
P	Properties occupied by visiting service personnel who are not British citizens or normally resident in the UK.	Will be exempt until the situation changes.
Q	Where a property is left unoccupied because of a Bankruptcy and the Trustee is liable for the Council Tax.	Will be exempt until the property situation changes. e.g. The property is occupied or sold.
R	Unoccupied - caravan pitch or boat mooring.	Will be exempt until the pitch or mooring is occupied by a caravan or boat.
S	Property occupied only by persons under the age of 18.	Will be exempt until one of the occupiers becomes 18 years of age.
T	Unoccupied annexe, connected to a main property which is occupied by the liable person, and difficult to let separately.	The annexe will be exempt until the situation changes.
U	Properties occupied only by people who are severely mentally impaired who would otherwise be liable to pay the Council Tax. This exemption does not apply to Residential Care Homes / Nursing Homes or Houses In Multiple Occupation where the landlord is liable for the Council Tax.	Will be exempt until the situation changes.
V	Property occupied by at least one Foreign Diplomat or a Member of a specified International Organisation.	Will be exempt until the situation changes.
W	Annexe of a property occupied by a dependant relative of the person who is resident in the main property. (A relative is dependant if he / she is 65 or over, severely mentally impaired, or is substantially or permanently disabled.)	Will be exempt until the situation changes.

Council Tax Discount Scheme: Summary report

This report was created on Monday 26 November 2018 at 09:21.

The consultation ran from 01/10/2018 to 23/11/2018.

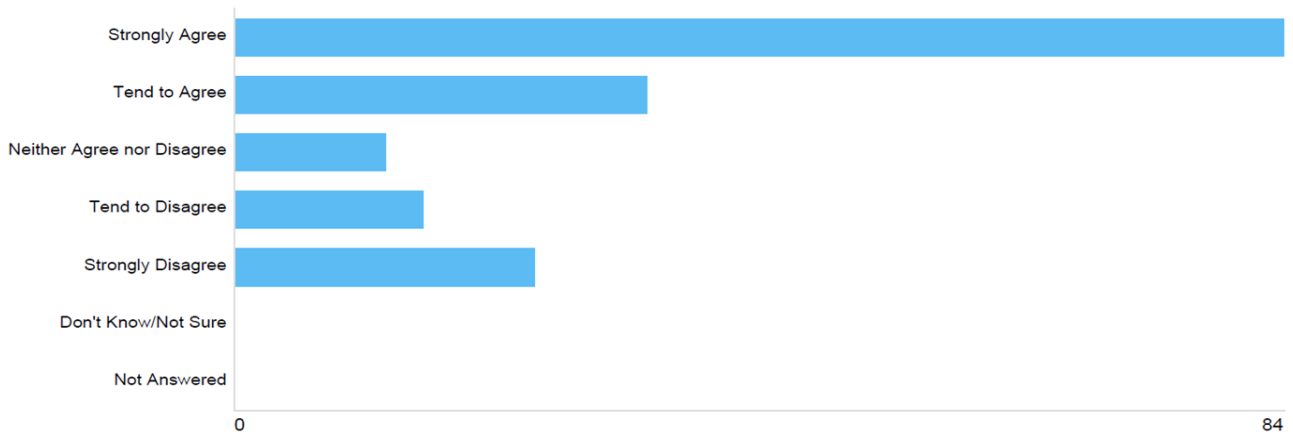
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Do you currently receive either a Class C or Class D Council Tax Discount?	
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How far do you agree or disagree with the following options? - Option 1: Amend both class C and D discounts to a nil Discount	
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Do you have any other comments about these options?	
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Question : How far do you agree or disagree that it is better that the Council uses its finances to support vulnerable people on a low income to pay their Council Tax rather than subsidise Council Tax for those who have an empty and unfurnished property?

Agree-Disagree Subsidise empty property



Option	Total	Percent
Strongly Agree	84	50.00%
Tend to Agree	33	19.64%
Neither Agree nor Disagree	12	7.14%
Tend to Disagree	15	8.93%
Strongly Disagree	24	14.29%
Don't Know/Not Sure	0	0%
Not Answered	0	0%

Question : Do you currently receive either a Class C or Class D Council Tax Discount?

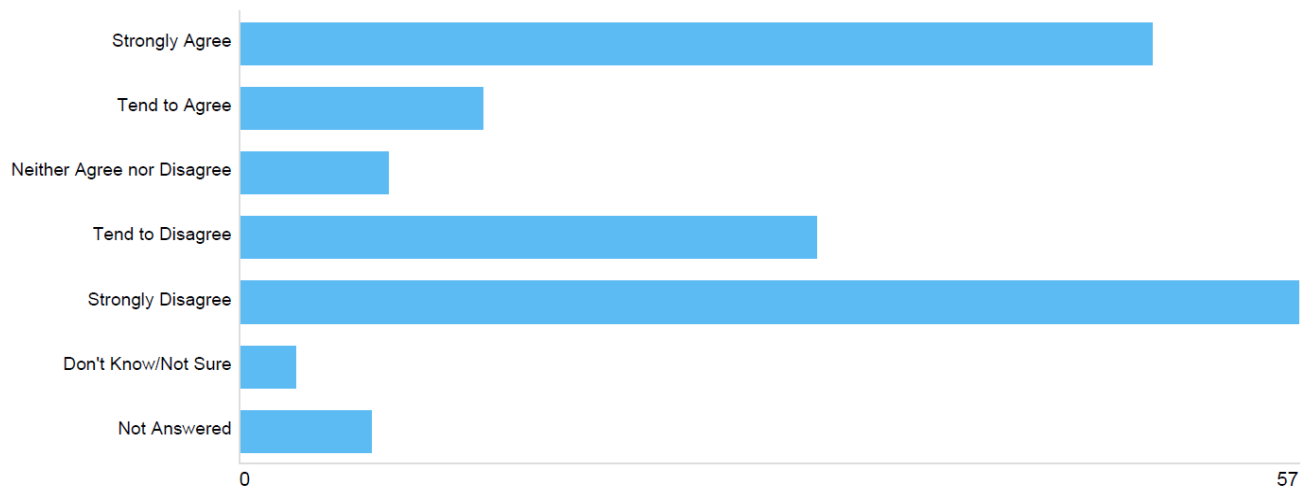
Do you currently receive either a Class C or Class D Council Tax Discount?



Option	Total	Percent
Yes	2	1.19%
No	161	95.83%
Don't Know/Not Sure	5	2.98%
Not Answered	0	0%

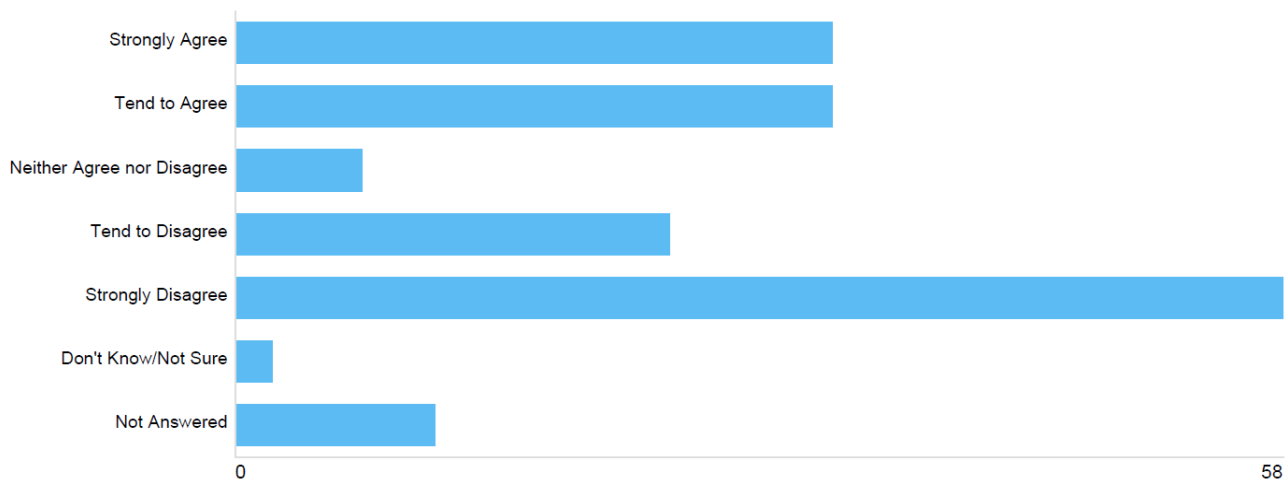
Question : How far do you agree or disagree with the following options?

How far do you agree or disagree with the following options? - Option 1: Amend both class C and D discounts to a nil discount



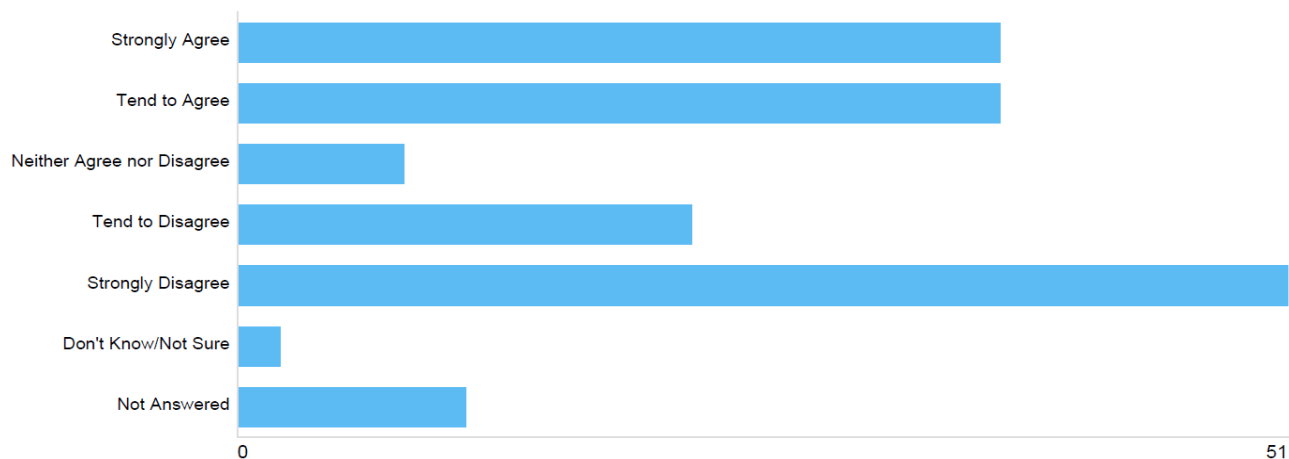
Option	Total	Percent
Strongly Agree	49	29.17%
Tend to Agree	13	7.74%
Neither Agree nor Disagree	8	4.76%
Tend to Disagree	31	18.45%
Strongly Disagree	57	33.93%
Don't Know/Not Sure	3	1.79%
Not Answered	7	4.17%

How far do you agree or disagree with the following options? - Option 2: Reduce the value of class C discount from 100% to 25% for the first two months the property is empty



Option	Total	Percent
Strongly Agree	33	19.64%
Tend to Agree	33	19.64%
Neither Agree nor Disagree	7	4.17%
Tend to Disagree	24	14.29%
Strongly Disagree	58	34.52%
Don't Know/Not Sure	2	1.19%
Not Answered	11	6.55%

How far do you agree or disagree with the following options? - Option 3: Reduce the value of class D discount from 75% to 25% for the first 12 months



Option	Total	Percent
Strongly Agree	37	22.02%
Tend to Agree	37	22.02%
Neither Agree nor Disagree	8	4.76%
Tend to Disagree	22	13.10%
Strongly Disagree	51	30.36%
Don't Know/Not Sure	2	1.19%
Not Answered	11	6.55%

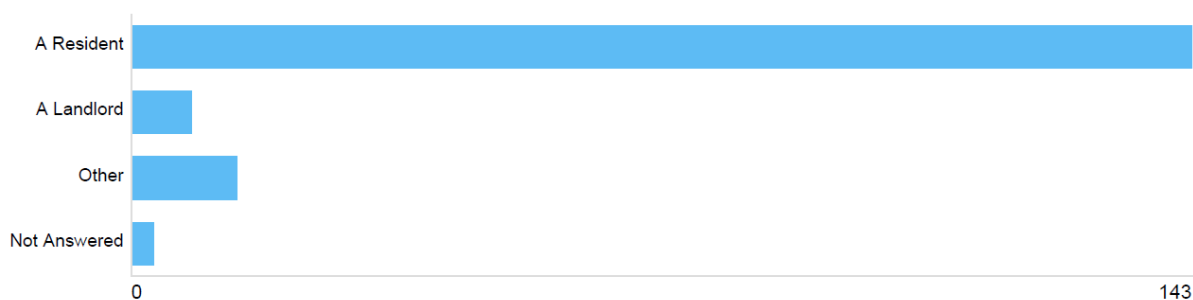
Question : Do you have any other comments about these options?

Do you have any other comments about these options?

There were 59 responses to this part of the question.

Question : Are you...?

Are you?



Option	Total	Percent
A Resident	143	85.12%
A Landlord	8	4.76%
Other	14	8.33%
Not Answered	3	1.79%

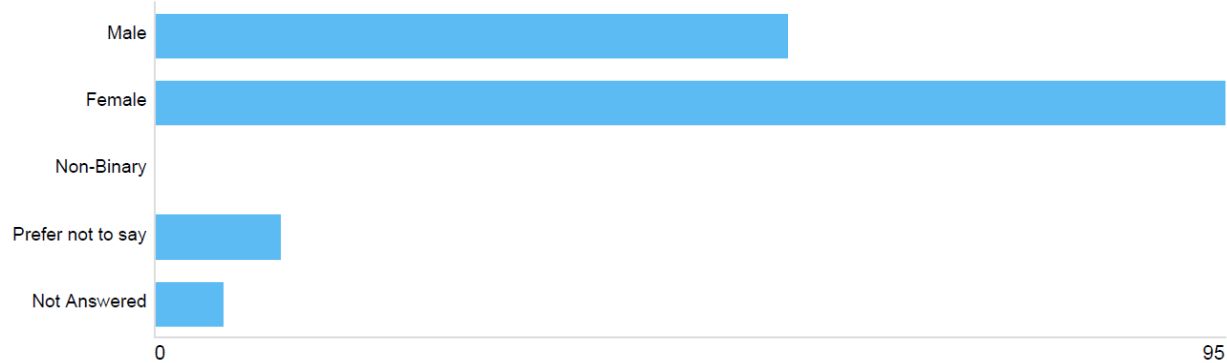
Question : Other, please specify

Other, please specify?

There were 12 responses to this part of the question.

Question : What is your gender?

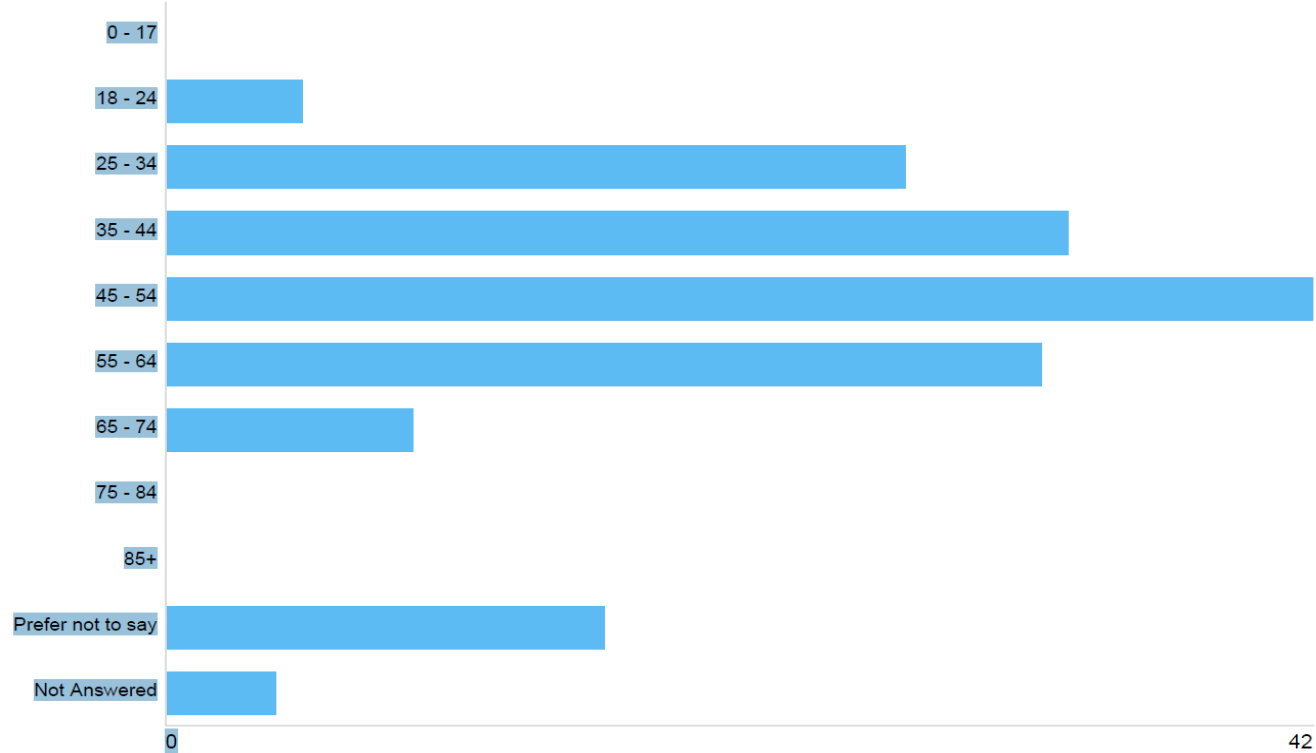
What is your gender?



Option	Total	Percent
Male	56	33.33%
Female	95	56.55%
Non-Binary	0	0%
Prefer not to say	11	6.55%
Not Answered	6	3.57%

Question : What is your age?

Age



Option	Total	Percent
0 - 17	0	0%
18 - 24	5	2.98%
25 - 34	27	16.07%
35 - 44	33	19.64%
45 - 54	42	25.00%
55 - 64	32	19.05%
65 - 74	9	5.36%
75 - 84	0	0%
85+	0	0%
Prefer not to say	16	9.52%
Not Answered	4	2.38%

Question : Do you consider yourself to have a disability or a limiting long-term illness?

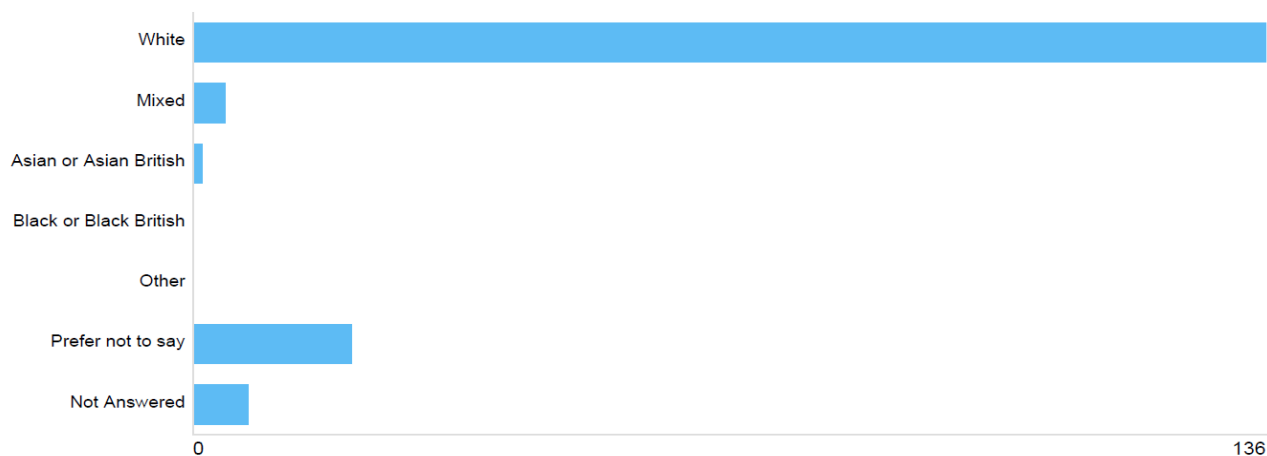
disability



Option	Total	Percent
Yes	16	9.52%
No	137	81.55%
Prefer not to say	9	5.36%
Not Answered	6	3.57%

Question : How would you define your ethnic group?

How would you define your ethnic group?



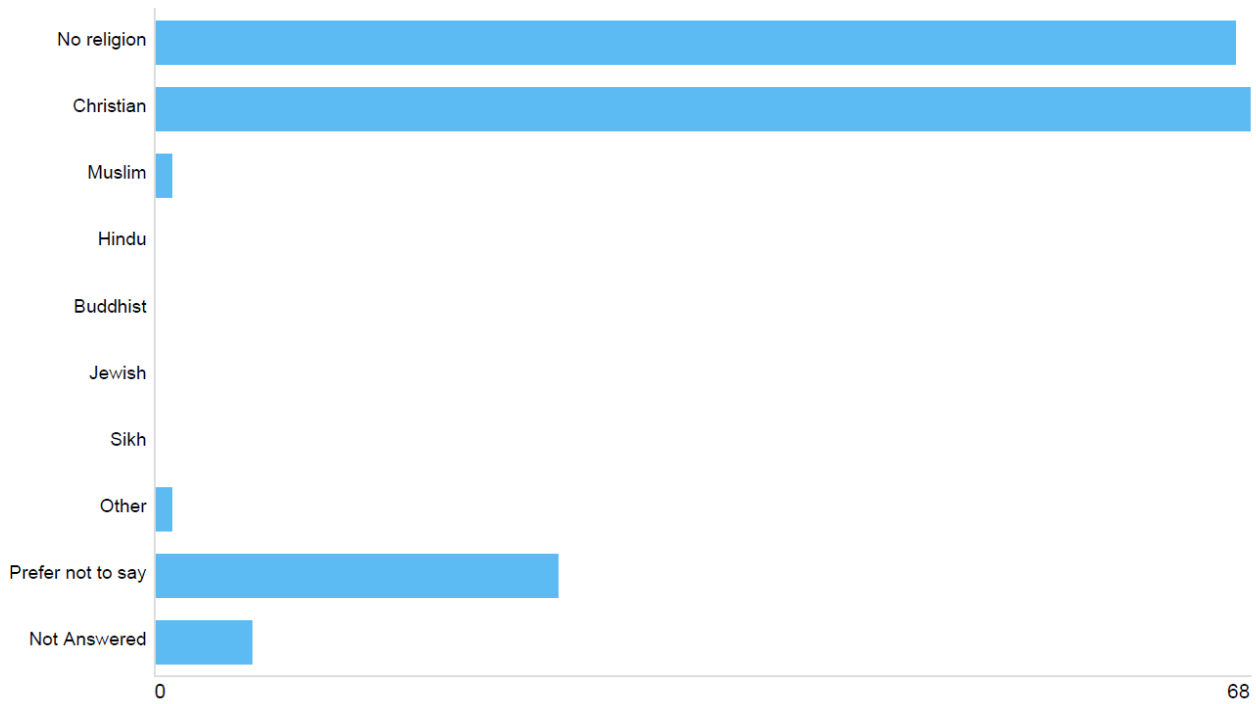
Option	Total	Percent
White	136	80.95%
Mixed	4	2.38%
Asian or Asian British	1	0.60%
Black or Black British	0	0%
Other	0	0%
Prefer not to say	20	11.90%
Not Answered	7	4.17%

If other, please specify:

There was 1 response to this part of the question.

Question : How would you define your religion or belief?

religion



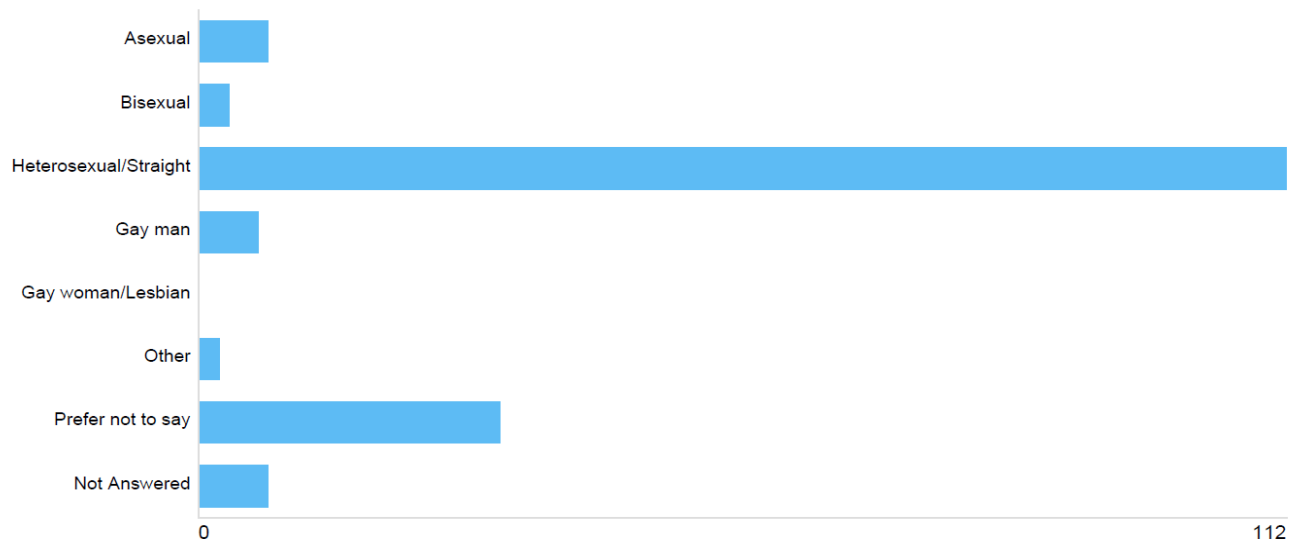
Option	Total	Percent
No religion	67	39.88%
Christian	68	40.48%
Muslim	1	0.60%
Hindu	0	0%
Buddhist	0	0%
Jewish	0	0%
Sikh	0	0%
Other	1	0.60%
Prefer not to say	25	14.88%
Not Answered	6	3.57%

If other, please specify:

There were 2 responses to this part of the question.

Question : How would you define your sexuality?

How would you define your sexuality?



Option	Total	Percent
Asexual	7	4.17%
Bisexual	3	1.79%
Heterosexual/Straight	112	66.67%
Gay man	6	3.57%
Gay woman/Lesbian	0	0%
Other	2	1.19%
Prefer not to say	31	18.45%
Not Answered	7	4.17%

If other, please specify:

There were 4 responses to this part of the question.

Council Tax Empty Property Discount Consultation Interim Results – Comments

Comments
Mandatory reliefs are available
What if your parents have just died you need breathing space while you try and sell the house. You wanna get rid quickly but it could be up for sale for 12 months or more. People should be able to defer payment until house sold. Instead the council add to the stress of an already stressful time.
Need to encourage people to improve property or to downsize by offering incentives, what about property empty for people who have gone into care!!
You need to consider the fact that not all properties are deliberately left empty. We were quite shocked by the lack of empathy from the Council when our father died suddenly and their expectation that we should immediately put the property on the market, rent it out or pay full Council tax. This is not always possible and time was needed to deal with our loss then consider and agree as a family what we wanted to do. The Council should be targeting those who should pay Council tax and don't and pursue recovery actively. This change of tack now proposed is not a better option than ensuring collection of outstanding Council tax is achieved.
Should the property be empty/unfurnished due to moving out as needed to be caring for an unwell person, this should be reviewed
People bringing property into use from an uninhabitable state are performing a useful social function. Lack of class d discount could prevent this happening lessening the overall supply of homes. It is also the only way in which some lower earners like me could even afford to get on the property ladder (although I did not apply for a discount). For developers, it would be a cost offset against the capital gains tax they pay after sale so of no net income benefit. Could there be a first time buyer exemption? The two month class C discount is meant to provide bereaved families time to clear probate and sell a property. Adding additional stress to bereaved families seems heartless. Could there be an exemption for bereavement. Notably there is no information in the consultation about how much is saved by these changes, which seems relevant to how worthwhile the changes might be.
Developers/Landlords
Any changes will penalise those redeveloping homes, ie those who contribute money to the local economy and improve housing stock
This will prevent people investing in renovation and development of poor, substandard housing in the borough. Having to pay 100% council tax whilst renovating poor standard housing.
Some times through no fault you have an empty property stop bleeding landlords dry
Two months is just about a reasonable time for landlords to clear up/decorate and do repairs between tenants. If you have no discounted period at all for empty properties you will be faced with endless liability period disputes. Surely somebody buying a property with a view to bringing it back in to use (even with a long term plan to make a profit) should have some time to do this before they have to pay the full charge.
I don't think the proposal is a fair one if somebody invests in a property and is undertaking work to bring it up to standard so they can rent it out or have invested so they can live in it. It is not a good timescale 2 months it is too short. I would suggest a 50% discount for the first 12 months.
I have had to move for work. I have been unable to sell my property (for even 30% less than I paid for it). I have been forced to rent it out and live elsewhere so I can maintain employment. I don't want to be a landlord. I don't want to have to move for work. The house has been trashed by tenants on a number of occasions leaving it uninhabitable (didn't pay rent, stole everything including the plumbing / all the piping and garden paving stones). If I had to pay council tax on top of repairs whilst it's empty, it would have tipped me over the edge. I agree with the principles of using the money to help people in difficult rather than wealthy landlords. I am just highlighting not all landlords are wealthy or in that position through choice.
If we want properties to be developed and habitable for people they need to remain empty for short periods of time. The properties are not using the Councils services at this time, and not attracting rental income for landlords. Landlords own their own houses and pay council tax there. If we charge them council tax for empty properties they will pay twice - that is not fair and a disincentive for rental properties to be upgraded from time to time.
If rental properties are empty due to refurbishment/improvement, why penalise the landlord who is looking to ultimately provide better accommodation for future tenants. Additionally, if the property is empty then services provided by council tax not being used.
Charging people for empty properties is a disgrace, there is no one living there so how in good faith can you charge for unused services? If this was insurance it would be illegal. If you were a bank, people would be claiming against you. There is no morality at all in taking money just because you can. You seem to be under the impression that people with a mortgage but not in the area who decide to let out rather than sell, usually because this is their home, have unlimited funds to pay for others and that is 100% incorrect. I think the council tax on empty properties should be reduced further.
I am a Landlord. We should not pay any council taxes for empty properties .When we are not receiving any rent How can we fund this .
Financially crippling the owner of an empty property will severely slow down the time taken to prepare the property for occupation which doesn't help anybody. No matter how organised you are, when hiring electricians etc delays are inevitable. How about 100% discount for up to 18 months if occupied within 18 months, with discount cancelled (and 18 months Council Tax payable in full) if still unoccupied after 18 months, with right to appeal in cases of serious problems such as subsidence?
Other option suggestions
Class C reduce discount to 50%
I think if a property is left empty due to a death in the family exemptions or council tax reductions should be made on a means tested basis for six months. Property developers, landlords etc., people with multiple houses should pay full council tax on all empty property.
I would reduce Band D duration to 6 months.
Class C discount should not be reduced but consideration should be given to extending the time period for the discount as properties to which this applies often arise following the death of the occupant. Class D discount should be reduced to 50% and the time period reduced to 6 months. It would have been helpful in deciding on the options to have the financial effects of the each of the council's proposed changes before being asked to decide on any changes.
I think the Class D should be a discount for only 6 months, not 12 months. That would encourage householders to do their houses up quicker. I think they should probably get a 50% discount for 6 months. It does seem a bit unfair to make them pay the full charge when they are not able to live in it because it is being done up - but encourage them to do it quicker.
C should be 50% for 12 months, D should be 25% for 6 month
Reduce Class D Discount to Nil. Keep Class C Discount. All unoccupied and unfurnished properties get 100% discount for 2 months only.
I think the class d discount should be 50 per cent for 6 months.
I think Class D should only be considered if this is an owners first property and not for rental purposes. This would help first time buyers when purchasing their first homes and not the landlords that it currently aids. I think a C1 discount should be kept either to 100% or a lower discount.

Don't think this is much of a consultation. How about instead offering different options.eg Class D - 90% discount 1st month; 80% discount 2nd month; 70% discount 3rd month etc.
It would be better to not make such drastic steps, better to take a smaller step and monitor impact. Eg; class C discount from 100% to 75% or 50%. Having been in a situation after the breakdown of my marriage due to domestic violence that I bought a property which needed major structural work but at the same time had to pay rent so I had somewhere to live. As I was also paying the mortgage it was just about manageable with the discount. Some flexibility with individual cases might need to be considered, hence my suggestion to cut discount but monitor impact.
Maybe look at going down the middle i.e. 50% rather than a signification jump
for properties empty for over 18 months double the tax due. (Exceptions should be for people in hospital and non-permanent care homes). Long term Empty properties need to be discouraged
I do for the most part agree with reducing class D and C discounts, but I believe there are certain circumstances that the reliefs should still be available. If you can afford to own more than one property or to carry out improvement works, such as an extension, then you should be able to afford to pay the rates and not benefit from a discount. Wiping the reliefs entirely would still leave some people who require help at a disadvantage. If someone's home had storm/flood damage they would suffer financially due to having to make repairs and also having then to pay full rates. Also people who are moving between two homes would suffer due to having two bills to pay, as realistically who is able to move home all within 1 day just to avoid having two lots of rates to pay. This scenario would also affect the vulnerable people on a low income that you wish to help, as they would only be able to get Council Tax Support on one of the properties and without an empty relief would be left with a bill for the other property which they could most likely ill afford. I believe that class D should only be available to people that need to carry out vital repair works to make their only home habitable again. Whilst class C should be available to people moving from one home to the other.
Council tax discount should be for a person not a property so that a single person gets 50% discount, and everyone else should get 0% ie no discount regardless of income. Empty properties should get 50% discount for 6 months
General
I think that landlords should not receive any discounts for empty properties. They must be in a positive financial position to own additional properties, as opposed to vulnerable people on low incomes who don't own one! Removing the Council Tax subsidy attached to empty properties would be a positive way of providing financial support to local people on low incomes so I firmly support these proposals. I would prefer Option 1 personally!
We know that Council Tax laws are regressive and punitive in their current state. However, there should be no grace for empty houses and getting rid of the discount will force those to make a decision quicker about putting it back into use as a home rather than a vacant house. Option A is the most effective course.
The council as a labour council no less, should not subsidise those who've got empty properties when their budget is tight as it is
I feel that the use of changes to council tax relief to encourage landlords to ensure that they let properties in good time is really positive. I also welcome the change increasing revenue at the Council which can be used for Vulnerable people in a targeted way.
not right for people who have 2 houses not to pay any CT on one of them
I think we should be helping the most vulnerable people the most. If these homes are empty the owners have got somewhere else to live so they can't be that vulnerable.
Yes this is a very good idea. Stockport desperately needs money as you say to support vulnerable people. My disabled child has just been told she is not entitled to any support at all due to the cuts so I think its obly fair you should stop subsidising rich private buy to let landlords. Also may reduce homeless problem by discouraging people leaving homes empty.
None. Now move onto second homes.
The availability of the Discretionary Payment fund set aside by Stockport Council to help those affected by the Local EPD Scheme rules would still be an option to help people on a low income who had purchased their first home but work needed doing to make it habitable. The principle of helping vulnerable families on a low income could therefore still be met.
This is a fantastic idea, council tax shouldn't be subsidising tax breaks for empty houses.
We have an unoccupied house next to us that is left to ruin and now causing problems with our house
we should have no reduction for theses empty properties
Make sure you do use the revenue wisely. HELP your poorest.
Landlords should pay full council tax for any empty properties
Class C reduction helped us when our daughter passed away and we had to quickly move out of our home for mental health reasons which meant that we had the home we owned until we sold and the new home we were in renting. We managed to sell within that 2 months and really appreciated the 100% discount at the time - so I think this needs to be looked at on an individual basis.
With regards to Class D and a house being refurbished... I think 25% discount is still a benefit for them ... if someone can afford not to be in a house for 12 months, they should be building Council Tax into their budget when they buy to refurb.
The wording on your website needs to be clearer that if the previous owner has used up the discount already, the new owner may get no discount. At least this way people can ask questions before agreeing to purchase a property and negotiate with the seller on the price of the property.
I would like to know what percentage of homes are not paying community tax that ought to be and what steps are the council taking to recoup this lost revenue
It would be helpful if I knew what B,C,D discount meant. I had to downsize so I am trying to sell my house which is empty at the moment, so I am paying for an empty house.
A grace period is important as often properties stay empty not from choice but by necessity. For example - divorces, lengthy conveyances, etc. These can affect poor and vulnerable people as much as anyone. Properties undergoing lengthier renovations can however pay council tax
When a property is unfurnished and completely inhabitable there should be a 100% discount but only with proof that it is being made habitable. I bought a flat that required major work. It was stripped back and took 6 months to renovate. As the previous owner moved out a month before I took ownership and notified you, I only receive one month discount then had to pay. I could clearly prove that I couldn't possibly live there. By all means have no discount for long term vacant properties but do not penalise people renovating.
Penalising people who are refurbishing/repairing houses to make them more modern or appropriate to live in is wrong. Asking the question framed with 'vulnerable people and limited Council resources' is very poor indeed.
Where an individual is seeking to improve a property and is not using the Council's service with regards to that property as they are unable to live there it seems perverse to penalise them when their actions are assisting in the upkeep of that community and providing revenue for local businesses and tradespeople. That is not to say those that are vulnerable let should not be offered assistance but perhaps the Council might be able to save costs by being more efficient in its dealings. There is a great deal of time wasted in concluding Council business and by Council employees in responding to constituent's queries and problems. It's also disingenuous to use the concern for the vulnerable to sway the vote on a matter which doesn't obviously cause harm. A truer reflection of people's views might be found by asking if the discounts should be scrapped in favour of funding other housing projects.

Where is leave things as they are?
If the property is empty then there should be no charge at all. The property would not benefit from any local services. Not all properties are wilfully empty. If you have a property that you live in then you should pay your way. If you have a property that is taking more than 2 months to sell you are adding to the overbearing undeserving costs.
It's still an empty property so no-one is using council services.
The hard working people deserve a break every now and again. Stop giving to those that choose not to work!!
The questions are not well worded. It seems like the person who wrote the survey is in the process of having a double extension at the rear.
Seems harsh to apply Option 1 when property is unoccupied or under repair, Options 2 and 3 seem a reasonable compromise.

COUNCIL TAX SUPPORT SCHEME FOR WORKING AGE CLAIMS

Stockport's Council Tax Support (CTS) Scheme is predominately based on the government's scheme for pension credit age customers - The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012.

The additional changes which affect working age people are;

1. The Council Tax band used to calculate entitlement will be the equivalent of band A for all calculations unless the household is such that three or more bedrooms are required (using the national criteria defined for Local Housing Allowance payments) when a band B equivalent will be used unless the property is in band A in which case band A will be used.
2. Any claim where the person is receiving Disabled Persons Relief on their Council Tax will be exempt from point 1, and will have their entitlement calculated on their actual Council Tax liability.
3. Second Adult Rebate is not available.
4. The minimum amount of Council Tax Support is £1 per week. There will be no entitlement below this amount.
5. The savings and capital upper limit is £8,000.
6. All Council Tax Support calculation figures stated in the Stockport Scheme will be assessed in-line with the applicable amounts and premiums applied to the national pensioner scheme and Housing Benefit regulations where appropriate, with the exception of non-dependant deductions.
7. War Pensions and Bereavement Support will be fully disregarded as an income in the calculation of Council Tax Support.
8. Non dependant deductions will be made at either the higher rate of £10 per week where gross income exceeds £188 per week or the lower rate of £5 per week if the gross weekly income is less. If the non-dependant deduction would not be due under The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, then no deduction will be made.
9. New claims will not be backdated. Entitlement will be assessed from the Monday following the date the application is made.
10. Beneficial changes in circumstances will be treated in the same way as the Housing Benefit regulations.
11. DWP Universal Credit data sharing documents will be treated as a claim for Council Tax Support.
12. New Council Tax Support claims following a break in entitlement to Universal Credit or Council Tax Support of up to six months are treated as being made on the date on which entitlement to UC resumes (or falls to a level at which CTS is payable) or six months before the day on which the claim is received, whichever is the later.

13. Where payments of Universal Credit include housing costs, these will be treated as income. However the housing element will not be included in the applicable amount for those in remunerative work.
14. Earnings from gainful self-employment will be assessed based on the calculation defined in The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, for the first 12 months of self-employment. After this time earnings will be calculated based on the national minimum/living wage based on the hours declared to HMRC for the purpose of claiming working tax credits up to a maximum of a 37 hour week. Where tax credits are not claimed then a standard 37 hour week will be used.

The calculation of notional income from self-employed earners will be reduced by notional tax and national insurance contributions.

15. A discretionary fund is available to provide further financial assistance towards Council Tax costs in exceptional circumstances.



STOCKPORT
METROPOLITAN BOROUGH COUNCIL

REVENUES & BENEFITS SERVICE

DISCRETIONARY SUPPORT POLICY

***Additional help for rent
and council tax costs***

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DISCRETIONARY POLICY

HELP TOWARDS RENT AND COUNCIL TAX COSTS

POLICY GUIDELINES:

1. Background

On 2nd July 2001, a Discretionary Housing Payment (DHP) scheme was introduced, giving Local Authorities power to provide financial assistance to claimants with their housing costs. Funding for this assistance is provided by the Department for Work and Pensions (DWP) and ring fenced.

From 1st April 2013, the scheme no longer includes help towards Council Tax payments but will continue to provide discretionary support where the claimant demonstrates a need for further financial assistance towards their rent and they are in receipt of Housing Benefit or Housing Costs element of Universal Credit.

The legislation governing Discretionary Housing Payments can be found in:

- The Child Support, Pensions and Social Security Act 2000
- The Discretionary Financial Assistance Regulations 2001
- Council Tax Benefit Abolition (Consequential Amendments) Regulations 2013
- The Welfare Reform Act 2012 (Consequential Amendments Regulations 2013)

Stockport Council will provide a local Discretionary Payment Fund to help with Council Tax in exceptional circumstances where claimants are affected by the differences in The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 and Stockport Council's Local Council Tax Support Scheme. This will be reviewed on an annual basis as part of any proposed changes to the local Council Tax Support Scheme that is currently in place. Funding will be cash limited.

Both the Discretionary Housing Payment Scheme and the Local Council Tax Support Discretionary Payment Schemes are discretionary; customers do not have a statutory right to a payment.

Section 13A(1)(c) of the Local Government Finance Act 1992 provides the Council with the discretionary power to reduce a Council Tax liability. This provision can be used in cases where a Discretionary Council Tax payment cannot be awarded. This provision also allows the Council the discretion to provide assistance to taxpayers affected by Stockport's Local Council Tax Empty Property Discount Scheme.

This policy sets out how the Council will use its discretionary powers to help customers with both their rent and Council Tax charges and the criteria that must be satisfied before a payment/reduction can be made.

2. Policy Aims

To ensure that Discretionary Payments/reductions contribute to the Council's aims and objectives for the Borough's development and promote social inclusion for all Stockport residents whilst not subsidising poor accommodation, not encouraging irresponsible behaviour or disadvantaging other charge payers in the borough.

To provide transitional support to claimants who require further assistance with their rent and/or Council Tax costs. A shared responsibility will be encouraged to enable the claimant to better themselves through their own actions.

3. Priority Groups

Following a Council motion on 30th March 2017, Care Leavers up to the age of 25 will have any outstanding Council Tax liability (arising from 1st April 2017 onwards) reduced to zero under Section 13A(1)(c) of the LGFA 1992, after deducting any Council Tax Support entitlement.

Since April 2013, the DWP has provided additional Discretionary Housing Payment funding towards housing costs so that Local Authorities can help customers manage the impact of Welfare Reforms. This additional funding is specifically aimed at:

Customers affected by Social Sector Size Criteria

- Disabled people who live in significantly adapted accommodation
- Foster carers, including those who need to keep an extra room when they are in between fostering.

Customers affected by the Benefits Cap

- Those in supported, exempt or temporary accommodation
- Individuals or families fleeing domestic violence
- Households moving to more appropriate accommodation
- Individuals or families who cannot move immediately for reasons of health, education or child protection.

Customers subjected to LHA restrictions

Priority will be given to these groups of people who claim a Discretionary Payment for help with their rent, where they can demonstrate they require additional financial assistance.

Each case will be treated strictly on its merits and all claimants will receive equal and fair treatment. The Revenues & Benefits Service is committed to joint working with other partners and organisations to increase entitlement to all Welfare Benefits and will reflect this in managing the Discretionary Payment Scheme.

Where the customer is not claiming a Council Tax discount or exemption to which they may be entitled or a welfare benefit or additional financial assistance, they will be advised to make such a claim and given details of other agencies that may be able to help.

4. Specific Policy Objectives

- To help members of the community who are unable to pay their rent to remain in their current home and safeguard their tenancy.
- To help members of the community who are unable to meet their rent payments for Temporary Accommodation to secure or safeguard permanent accommodation.
- To help members of the community who are unable to pay their Council Tax charge because they are not receiving as much support as they would under The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012
- To provide transitional support to members of the community who are unable to pay their Council Tax charge because they are suffering hardship as a result of a reduced award under Stockport's Local Council Tax Empty Property Discount Scheme.
- To encourage social inclusion by ensuring that disadvantaged claimants are able to afford to live in communities that provide support, and enable the claimant to contribute to the borough

- To help residents who are unable to increase their income
- To help those who are trying to help themselves
- To encourage those in need of financial budgeting advice to access assistance
- To encourage and support people who are starting work
- To alleviate poverty
- To keep families together
- To support care leavers under the age of 25
- To support the vulnerable and elderly in the local community
- To ensure that no claimant/charge payer suffers any undue short-term disadvantage resulting from circumstances beyond their control.
- To help claimants through personal and difficult events
- To ensure that assistance is available and accessible to those most in need
- To re-profile Council Tax instalments or set alternative payment arrangements where this would make them more affordable to the customer.
- To ensure Discretionary Payments/reductions are only awarded where no other means of assistance is available.
- Discretionary Payments/reductions towards Council Tax costs should not undermine the purpose and nature of the Local Council Tax Support Scheme or the Local Empty Property Discount Scheme, nor should they support irresponsible behaviour.

5. Decision Process

The Council will provide an on-line application form for claimants to complete when requesting a Discretionary Payment. Paper forms will also be made available where required. The claimant will detail all income, expenses and capital. The claimant will also be given the opportunity to provide details of any circumstances they wish to be considered by the Council.

The decision to award a Discretionary Payment and/or reduction will be made at a senior level by Adjudication and Appeals Officers or Senior Benefit Officers. The application will be checked to ensure that the appropriate criteria are met. Decisions will be taken in line with legislation, policy objectives and awarding criteria.

The Council will aim to notify the applicant of the outcome in writing, as soon as reasonably practicable.

6. Awarding Criteria

Each case will be considered on 'its merits', no blanket decisions will be made in common situations as this will fetter the application of discretion. All the following criteria should be satisfied before an award will be made:

I. The claimant must:

- be entitled to Housing Benefit **or** Universal Credit that includes a housing element towards rental liability, in the benefit week for which a Discretionary Payment is to be made

and/or

- be liable for Council Tax at an address in Stockport

AND

- evidence hardship that justifies a Discretionary Payment award and/or reduction.
- have taken reasonable steps to resolve their situation prior to application.
- engage with debt advice where deemed appropriate.
- not have access to other assets that could be realised and used to pay the rent and/or Council Tax.
- have claimed all other eligible benefits, discounts and reliefs that are available.
- be experiencing difficulties that prohibit them from being able to meet their rent and/or Council Tax liability; account will be taken of the likely length of time this difficulty will exist.

II. Overall cash limits, the effect on other charge payers and the Council's financial situation will be valid elements of the decision-making process.

III. Principles of reasonableness will apply in all cases.

7. Amount payable

There are no prescribed time limits for making a claim for a Discretionary Payment and/or reduction.

The maximum level of Discretionary Housing Payment for help with rent shall not exceed the maximum amount of housing costs within Universal Credit or the difference between the Housing Benefit award and the eligible rent on the home.

Both the amount and the duration of a payment/reduction towards Council Tax will be determined at the discretion of the Council, and will be done so on the basis of the evidence supplied and the circumstances of each case.

8. Overpayments

The Council has the discretion to revise, reduce or withdraw a Discretionary Payment and/or reduction if it is found that the circumstances of the applicant have changed and the award is no longer appropriate.

The recovery of any overpaid Discretionary Payment will be decided taking account of all relevant circumstances, including the claimant's current financial circumstances. Where appropriate, an overpaid Discretionary Payment made towards rental payments will be recovered via an invoice; and an overpayment towards Council Tax will be recovered by means of debiting the amount from the Council Tax account.

Where a reduction in liability has been granted incorrectly or in error, either due to a failure to provide the correct or accurate information to the Council or some other circumstances, the Council may decide to reverse all or some of the reduction on the charge payer's account.

9. Appeals

Under the Local Government Finance Act 2012 and Discretionary Financial Assistance Regulations 2001, there is no right of appeal against the Council's use of discretionary powers regarding a payment from the Discretionary Payment Funds. The claimant can however, make representations to the Council if they disagree with a decision, which will then be reviewed. The Council can also review a decision itself where it is considered to be appropriate.

Where a decision is refuted, this will be considered by a Senior Officer who was not involved in the original decision. If this is upheld and the claimant still refutes the decision, the Benefits & Local Taxation Manager will undertake a review of the case and where appropriate, arrange for a panel of Senior Managers who are independent of the Revenues & Benefits Service to consider the case.

The outcome of the review will be communicated to the claimant in writing, as soon as reasonably practicable.

Although there is no appeal procedure within the regulations for Discretionary Housing Payments, claimants can pursue the matter to Judicial Review but would be advised to seek independent advice in the first instance.

An Appeal against a decision under Section 13A(1)(c) of the Local Government Finance Act 1992 may be made in accordance with Section 16 of the Local Government Finance Act 1992.

The Council Taxpayer must first write to the Council outlining the reason for their appeal. Once received, the Council will reconsider its decision and notify the Council Taxpayer accordingly.

If the decision remains unchanged, and the charge payer is still aggrieved, they can appeal to a Valuation Tribunal. They can only do this if they have asked us to look at the decision first and they still disagree with our reply, or the Council does not reply to their letter within 2 months.

10. Fraud

The Revenues & Benefits Service is committed to the fight against fraud in all its forms. A claimant who tries to fraudulently claim a Discretionary Payment and/or reduction by falsely declaring their circumstances, providing a false statement or evidence in support of their application, may have committed an offence under the Theft Act 1968. Where the Revenues &

Benefits Service suspects such a fraud may have occurred, the matter will be investigated and this may lead to the instigation of criminal proceedings.

11. Joint Working

The Housing Benefit Service will work closely with front line services, partners and other organisations by providing Discretionary Payment training on policy objectives and qualifying criteria in order to promote take up and awareness in appropriate circumstances. This will ensure vulnerable groups and individuals are targeted effectively.

The Stockport Local Assistance Scheme (SLAS) replaced elements of the Social Fund; which are no longer administered by the DWP; specifically Community Care Grants and Crisis Loans. The aim of the scheme is to assist the most vulnerable people of Stockport and will:

- Provide a safety net in an emergency, when there is a threat to health or safety;
- Enable independent living or continued independent living, preventing the need for institutional care through referrals to and appropriate use of Supporting People funded housing support services.

The SLAS funding has been top sliced to create a clear budget for paying rent in advance in appropriate circumstances. This will be administered by SHL and cross referenced against applications for rent deposits.

The housing element of SLAS will not be made to those also applying for a Discretionary Payment for help with rent and therefore, close links are now in place with the Adult Social Care's Supporting People Team. The implementation of an on-line application form for Discretionary Payments and SLAS awards provides a holistic view of a person's needs along with an understanding of the financial support that they are already in receipt of from across different council departments.

12. Recording of Expenditure/Reductions

The Benefits & Local Taxation Manager will monitor Discretionary Payment/reduction decisions to ensure that payments are made within budget, qualifying criteria has been met and that expenditure is correctly profiled to ensure fair distribution of the Discretionary Payment Fund throughout the year.

Applications received and outcomes will be analysed in order to review policy, methodology and target resources.