

STOCKPORT COUNCIL

REPORT TO CABINET– SUMMARY SHEET

Subject: Business Rates and Council Tax Discounts Annual Review

Report to Cabinet

Date: 5 December 2023

Report of: (a) Cabinet Member for Finance & Resources

Key Decision: (b) Y

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

Summary:

Members are required to annually agree the scheme of local discounts and exemptions which are available against liability for Business Rates and Council Tax, including the localised Council Tax Support Scheme.

This report summarises the impact of discounts and exemptions over the last year and proposes continuation of a previously agreed scheme for:

- Business Rates Relief;
- Council Tax Support; and
- Council Tax Discretionary Support.

It also contains proposals for bringing forward the timeline in which a Council Tax premium can be charged in respect of empty properties from April 2024, and implementation of a premium on unoccupied and furnished homes (including second homes) from April 2025.

Comments/Views of the Cabinet Member: (c)

The Business Rates and Council Tax Discounts and Council Tax Support Schemes continue to operate well in Stockport supporting businesses and residents across the borough.

The Council Tax Support Scheme and proposed levels of Council Tax discretionary support for 2024/25 will ensure the Council is able to continue to support eligible residents who find themselves in hardship due to ongoing cost-of-living pressures.

The proposals relating to Council Tax premiums will help to bring empty properties across the borough back into productive use. It will also support the council's budget and medium-term financial plan (MTFP).

It is noted that the proposals for the changes contained within this report are based on legislation at the time of writing, and subject to receiving the relevant statutory guidance in respect of the Non-Domestic Rating Bill and the Levelling Up and Regeneration Bill. Officers will work through the implications of the guidance once received.

Recommendation(s) of Cabinet Member: (d)

That the recommendations outlined in the report are agreed.

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

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

Contact person for accessing
background papers and discussing the report

Officer: Jonathan Davies
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'Urgent Business': (g)

Yes/ No (Please circle)

Certification (if applicable)

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

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