

STOCKPORT COUNCIL

REPORT TO CABINET– SUMMARY SHEET

Subject: Business Rates and Council Tax Discounts Annual Review

Report to Cabinet

Date: 10 December 2024

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 range of localised reliefs and discounts available against liability for Business Rates and Council Tax, including the means tested Council Tax Support Scheme for working age residents.

This report summarises the schemes that are currently in place and recommends their continuation for 2025-26.

An integrated policy has been created to bring together all the existing criteria for Business Rates relief in to one document for endorsement, and to agree award effective dates following a change in legislation.

New regulations will come into effect from April 2025 which will introduce exceptions for charging Council Tax empty property premiums. Local authority guidance will be followed in determining the application of exceptions for 2025-26 whilst officers develop a specific policy based on learning throughout the year.

Comments/Views of the Cabinet Member: (c)

The discretionary relief and discount schemes available to reduce Business Rates and Council Tax liabilities continue to operate well in Stockport, supporting businesses and residents across the borough.

The changes to Council Tax long-term empty property premiums introduced in April 2024 and implementation of the second homes premium from April 2025 will continue to help bring empty properties back into productive use, whilst having a positive effect on the council's budget and medium-term financial plan (MTFP).

Continuation of the existing Council Tax Support Scheme and proposed levels of Council Tax discretionary support for 2025-26 will ensure the Council is able to support the most vulnerable of residents who find themselves in hardship.

Recommendation(s) of Cabinet Member: (d)

That the recommendations outlined in the report are agreed.

Relevant Scrutiny Committee (if decision called in): **(e)**

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

Contact person for accessing
background papers and discussing the report

Officer: Andrea Griffiths
Tel: 0161 218 1075

'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.
