

EAST HERTS COUNCIL

EXECUTIVE - 5 MARCH 2013

REPORT BY EXECUTIVE MEMBER FOR FINANCE

COUNCIL TAX – DISCOUNTS AND PREMIUMS

WARD(S) AFFECTED: ALL

Purpose/Summary of Report

- To confirm the qualifying conditions for new Council Tax discounts.

<u>RECOMMENDATION FOR COUNCIL: that:</u>	
(A)	the qualifying conditions for discounts be approved.

1 Background

1.1 On the 4th December 2012 the Executive approved a report on changes to discounts for exempt class A and exempt class C discounts.

1.2 The report recognised at para 2.6 in relation to Exempt class C, *“Regulations with regard to current exemptions provide that a property must be occupied for at least six weeks after being empty before a further six months of exemption because empty can be triggered. It is assumed that similar provisions will be prescribed with regard to the proposed equivalent scheme of discounts. This is important to avoid “game play” to avoid tax and if not carried forward the Council will need to consider how to put in place equivalent protection.*

2 Report

2.1 To ensure clarity it is recommended that Council resolve that;

To qualify for a discount under the new exempt class A & C, the property must qualify under the same rules that would have been required to qualify under the existing Exemption Class A & C, if

these exemption Classes had not been abolished from 1st April 2013, but subject to the revised percentage of discount as detailed and agreed in the report to Executive on 4 December 2012

3. Information on any corporate issues and consultation associated with this report can be found within **Essential Reference Paper 'A'**.

Background papers

None

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