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Leader and Members
of the Executive

Your contact: Martin Ibrahim
Ext: 2173
Date: 22 February
2013

cc. All other recipients of the
Executive agenda

Dear Councillor

EXECUTIVE - 5 MARCH 2013: SUPPLEMENTARY AGENDA NO 1

Please find attached an additional report which the Leader has accepted onto the agenda as an urgent matter on the grounds of avoiding undue delay in its consideration:

16. Council Tax Discounts and Premiums (Pages 3 - 6)

Please bring these papers with you to the meeting next Tuesday.

Yours faithfully

Martin Ibrahim
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MEETING : EXECUTIVE
VENUE : COUNCIL CHAMBER, WALLFIELDS, HERTFORD
DATE : TUESDAY 5 MARCH 2013
TIME : 7.00 PM

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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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ESSENTIAL REFERENCE PAPER 'A'

<p>Contribution to the Council's Corporate Priorities/ Objectives (delete as appropriate):</p>	<p>The income from council tax supports all priorities</p> <p>Promoting prosperity and well-being; providing access and opportunities <i>Enhance the quality of life, health and wellbeing of individuals, families and communities, particularly those who are vulnerable.</i></p> <p>Fit for purpose, services fit for you <i>Deliver customer focused services by maintaining and developing a well managed and publicly accountable organisation.</i></p> <p>Pride in East Herts <i>Improve standards of the neighbourhood and environmental management in our towns and villages.</i></p> <p>Caring about what's built and where <i>Care for and improve our natural and built environment.</i></p> <p>Shaping now, shaping the future <i>Safeguard and enhance our unique mix of rural and urban communities, ensuring sustainable, economic and social opportunities including the continuation of effective development control and other measures.</i></p> <p>Leading the way, working together <i>Deliver responsible community leadership that engages with our partners and the public.</i></p>
<p>Consultation:</p>	<p>None</p>
<p>Legal:</p>	<p>To provide clarity</p>
<p>Financial:</p>	<p>As set out in the report</p>
<p>Human Resource:</p>	<p>None</p>
<p>Risk Management:</p>	<p>As detailed in the report</p>

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