

## CABINET MINUTE 104 OF 11 DECEMBER 2012

### COUNCIL TAX TECHNICAL REFORMS

The Director for Corporate Services submitted a written report seeking approval for changes to current Council tax exemptions in preparation for main billing in April 2013.

The report indicated that national welfare reform changes would place additional pressure on Council tax collection which was estimated at £1m less than current collection. The proposed recommendations would provide more opportunity for local authorities to set council tax levels more appropriately for its citizens by relieving the burden of council tax in relation to second homes and empty properties, where the authority felt that properties receiving this relief did not merit it.

Councillor Peter Smith (Deputy Leader) presented the report. Financial regulations had yet to be set and therefore the flexibility of the changes could be subject to amendment.

#### Alternative options considered and reasons for the decision –

As set out in the report.

#### The City Council is Recommended to –

- (1) remove the current 10 per cent discount on second homes and charge the full Council tax;
- (2) charge 50 per cent Council tax for properties undergoing major repair for as long as the property remains in that state up to the maximum period of one year;
- (3) reduce the 100 per cent discount on empty properties from six months to one month;
- (4) charge a 50 per cent premium on homes that have been empty for more than two years, taking the total Council tax due to 150 per cent.

(Councillor Lowry having declared a disclosable pecuniary interest, withdrew from the meeting during consideration of this item.)

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#### Note:

*The full report in connection with this minute is available on the website*

[www.plymouth.gov.uk/democracy](http://www.plymouth.gov.uk/democracy)

*or by contacting Democratic Support on 01752 304867*