

Key Decision Details

Decision Name The Technical Reform of Council Tax

Date of Decision 13 December 2012

Decision maker Cabinet

**Describe the Decision
taken**

- (a) that unoccupied and non-furnished (Class C) properties be granted 100% discount for one month and then 0% thereafter;
- (b) that second home discounts be reduced to 0%;
- (c) that uninhabitable properties (class A) be granted 100% discount for a maximum of twelve months (no change);
- (d) that empty homes premium be levied after two years at 50% in addition to the 100% charge currently made; and
- (e) that monthly instalments continue to be made due on 15th day of each month (extended to those who request twelve monthly instalments) but Managers be permitted to include an additional later instalment date purely as an incentive for those opting to pay by direct debit; and
- (f) that in accordance with Section 10 – 13 of the Local Government Finance Act 2012, the Head of Customer Services be authorised to

calculate and award such discounts and the Council's Scheme of Delegation be amended accordingly.

What were the reasons for taking the Decision? In response to the Governments proposals to reform Council Tax.

What alternative options were considered and rejected?

Conflict of interest and dispensation None

Is the decision a Key Decision? Yes

Was the decision included in the Forward Plan Yes

Was the decision subject to the urgency proceedings? No

List the background papers to any report considered by the Decision Taker

Person Making this report Julia Barber, Head of Customer Services
Mrs Helen Taylor

Date upon which the Decision will come into force, subject to no call-in 21 December 2012

Accompanying Documents Technical Reform of CTAX 13
December 2012