
87. CABINET MEMBERS' ITEMS**A.4 The Local Council Tax Support Scheme and Council Tax Exemptions and Discounts for 2014/2015**

Having considered the recommendations made by the Corporate Management Committee and to enable the Local Council Tax Support Scheme and Council Tax Exemptions/Discounts for 2014/15 to be submitted to full Council for its consideration, it was moved by Councillor P B Honeywood, seconded by Councillor Turner and

RESOLVED that

- (a) Cabinet endorsed the comments made by the Corporate Management Committee in respect of the consultation process;
- (b) the proposed Local Council Tax Support scheme (LCTS), as set out at Appendix B to item A.4 of the Report of the Housing, Revenues and Benefits and Sports Facilities Portfolio Holder, be agreed;
- (c) Cabinet noted the comments of the Corporate Management Committee in respect of empty property discounts but does not accept them. Whilst agreeing with the general principle behind the comments in tackling empty properties, a reduction in the discount to at least 75% would be required to reach a breakeven point if recovery action was required and, at present, only 124 properties would fall within the scope of this change. The additional income to Tendring District Council at a 95% discount would only be £5 - £6 per property per year. Given the comparatively low numbers, action to bring those properties back into use could be more effectively driven via other available mechanisms;
- (d) the proposed Council Tax exemptions and discounts, as set out in Appendix D to the aforementioned report, be agreed; and
- (e) the grants to Town and Parish Councils, in relation to the impact of LCTS, be reduced by a fixed reduction of 15% for 2014/15 to reflect the Council's own provisional funding position.

RECOMMENDED TO COUNCIL that

- (f) **the LCTS be approved and that the Corporate Director (Life Opportunities), in consultation with the Housing, Revenues and Benefits and Sports Facilities Portfolio Holder, be delegated to undertake the necessary steps and actions to implement the new LCTS scheme from 1 April 2014;**
- (g) **the Council Tax exemptions and discounts for 2014 – 2015 be approved and that the Corporate Director (Life Opportunities), in consultation with the Housing, Revenues and Benefits and Sports Facilities Portfolio Holder, be delegated to undertake the**

necessary steps and actions to implement the Council Tax exemptions and discounts for 2014/2015;

- (h) the consultation process for the LCTS scheme 2015/16 be simplified, and broadened, to ensure that as wide a response base as possible is achieved; and**
- (i) in respect of the NNDR 'tax base', the approval of the NNDR data for 2014/15 be delegated to the Portfolio Holder for Finance and Asset Management.**