

CABINET

10 NOVEMBER 2023

JOINT REPORT OF THE HOUSING AND PLANNING PORTFOLIO HOLDER AND THE CORPORATE FINANCE AND GOVERNANCE PORTFOLIO HOLDER

A.8 THE LOCAL COUNCIL TAX SUPPORT SCHEME, DISCRETIONARY COUNCIL TAX EXEMPTIONS / DISCOUNTS / PREMIUMS FOR 2024/25 AND ANNUAL MINIMUM REVENUE PROVISION POLICY STATEMENT 2024/25

PART 1 – KEY INFORMATION

PURPOSE OF THE REPORT

To enable Cabinet to consider and agree for recommending to Full Council the following:

- Local Council Tax Support Scheme 2024/25
- Exceptional Hardship Policy
- Discretionary Council Tax Exemptions, Discounts and Premiums for 2024/25
- Annual MRP Policy Statement for 2024/25

EXECUTIVE SUMMARY

- This report outlines the proposed Local Council Tax Support (LCTS) scheme and council tax exemptions, discounts and premiums for 2024/25.
- Given the on-going cost of living challenges faced by residents, it is proposed to continue with the principle of providing financial stability wherever possible to Tendring claimants.
- It is therefore proposed to keep the 2024/25 LCTS scheme the same as this year, which provides for a maximum discount of 80% for working age claimants.
- The associated exceptional hardship policy has also been subject to annual review and it is not proposed to make any changes from the scheme operating this year and so remains available to support eligible claimants.
- In respect of existing discretionary council tax discounts, exemptions and premiums (including discounts for young people leaving care), it is not proposed to make any changes for 2024/25, with the same levels applying as in 2023/24.
- The Levelling Up and Regeneration Bill, which recently received royal assent, set out a change to one of the 'bandings' applied to premiums charged on long term empty properties - Local Authorities can now charge a 100% council tax premium on properties empty for 1 to 5 years instead of 2 to 5 years as is currently the case. In addition to this change, the same piece of legislation now also allows Local Authorities to introduce a council tax premium of up to 100% on properties occupied periodically ('second homes'). It is proposed to implement both of these from the earliest permissible date set out in the newly enacted legislation - i.e. the first item being introduced from 1 April 2024, with the second from 1 April 2025.

- The Government are also considering introducing council tax premium exemptions as they recognise that there are circumstances where it may not be appropriate for premiums to apply e.g. properties undergoing probate. It is understood that these will be mandatory exemptions, which will therefore be applied from 2024/25 alongside the newly enacted legislation.
- The Annual Minimum Revenue Provision Policy Statement has also been reviewed for 2024/25 with no changes proposed.
- If it is agreed that no changes are necessary to the proposed LCTS scheme, there will be no need for public consultation. However, if any amendments are proposed and approved at Full Council in November 2023, then public consultation will be required before the final scheme can be agreed and adopted. Consequently, if consultation is required, this Council will have to notify the precepting authorities that the final council tax base will be delayed and not available until late in the budget cycle.
- Given the recommendation to continue with the existing LCTS scheme, it is not proposed to formally refer it to the Resources and Services Overview and Scrutiny Committee, but it will be considered by Full Council on 28 November 2023.

RECOMMENDATION(S)

It is recommended:

- a) That Cabinet agrees that the LCTS scheme for 2024/25 remains the same as the current year, as set out as Appendix A and recommends to full Council:**
 - i) that the LCTS set out as Appendix A be approved with the maximum LCTS award being 80% for working age claimants;**
 - ii) that subject to a)i) above, delegation be given to the Assistant Director Finance and IT in consultation with the Housing and Planning Portfolio Holder to undertake the necessary steps to implement the LCTS scheme from 1 April 2024;**
- b) that Cabinet agrees the Council Tax Exceptional Hardship Policy as set out in Appendix B;**
- c) that Cabinet agrees the discretionary Council Tax exemptions, discounts and premiums for 2024/25 as set out in the appendices and recommends to full Council:**
 - i) that the locally determined council tax discounts as set out in Appendix C be approved;**
 - ii) that the council tax discount policy for young people leaving care as set out in Appendix D be approved;**
 - iii) that the discretionary council tax premiums set out in Appendix E be approved;**

- iv) that a discretionary council tax premium of 100% is charged on properties occupied periodically ('second homes') from 1 April 2025;
- v) that subject to c) above, delegation be given to the Assistant Director Finance and IT in consultation with the Housing Portfolio Holder to undertake the necessary steps to implement the council tax exemptions, discounts and premiums from 1 April 2024; and

d) that Cabinet recommends to Council that the Annual Minimum Revenue Provision (MRP) Policy Statement for 2024/25 as set out in Appendix F be approved.

REASON(S) FOR THE RECOMMENDATION(S)

To enable the implementation of an LCTS Scheme in 2024/25 along with the required council tax discounts, exemptions and premiums and an MRP Policy Statement.

ALTERNATIVE OPTIONS CONSIDERED

Considerations relating to the implementation of the various elements included within the recommendations above are set out within the main body of this report

PART 2 – IMPLICATIONS OF THE DECISION

DELIVERING PRIORITIES

In developing a local scheme the Council must be mindful of their duties to vulnerable groups, and Council Tax payers set against the Council's overall financial position.

OUTCOME OF CONSULTATION AND ENGAGEMENT

Not applicable at this stage as no amendments to the LCTS scheme for 2024/25 are currently being proposed.

LEGAL REQUIREMENTS (including legislation & constitutional powers)

Is the recommendation a Key Decision (see the criteria stated here)	Yes	If Yes, indicate which by which criteria it is a Key Decision	<input type="checkbox"/> Significant effect on two or more wards <input checked="" type="checkbox"/> Involves £100,000 expenditure/income <input type="checkbox"/> Is otherwise significant for the service budget
		And when was the proposed decision published in the Notice of forthcoming decisions for the Council (must be 28 days at the latest prior to the meeting date)	This item has been included within the Forward Plan for a period in excess of 28 days.

The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (as amended) and The Council Tax Reduction Schemes (Detection of Fraud and Enforcement)

(England) Regulations 2013 provide the basis for the design and implementation of Local Council Tax Support Schemes.

In respect of the Council Tax Exceptional Hardship Policy, S13a of the Local Government Finance Act 1992 allows Councils to reduce the amount of Council Tax payable. The same legislation would also enable the Council to provide a council tax discount for young people leaving care.

The Local Government Finance Act 1992. Schedule 1A of the 1992 Act states that if a LCTS is revised or replaced, full consultation is required. As the recommendation is to continue with the current scheme for 2024/25, consultation is not required. However, should Council make any amendments to the scheme, consultation will be necessary before the scheme can be approved and adopted.

The Local Government Finance Act 1992 (as amended) sets out relevant council tax exemptions and discounts (mandatory and discretionary). The Council Tax (Prescribed Classes of Dwellings) (England) Regulations 2003 (as amended) sets out the various class of properties for the purpose of exemptions and discounts. Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 amended the Local Government Finance Act 1992 in respect of the Council Tax premiums that can be charged on long term empty properties (unoccupied for at least 2 years) as follows:

The maximum premiums chargeable from 1 April 2021 were as follows:

- For properties unoccupied and unfurnished for 2 years but less than 5 years – a maximum of 100%
- For properties unoccupied and unfurnished for 5 years but less than 10 years – a maximum of 200%
- For properties unoccupied and unfurnished for over 10 years – a maximum of 300%

For the purposes of defining a long-term empty dwelling, on any day for a continuous period of at least 2 years if it has been unoccupied, and has been substantially unfurnished.

In determining whether a dwelling is a long-term empty dwelling, no account is to be taken of any one or more periods of not more than 6 weeks during which either of the two conditions above are not met (or neither of them is met).

The Government have introduced the following two changes to the council tax premiums that can be charged, which were included within the Levelling Up and Regeneration Bill that received royal assent on 26 October 2023:

1. Enabling Local Authorities to charge a premium up to a maximum of 100% for properties that are unoccupied and unfurnished for 1 year – this therefore extends the range covered in the first bullet point above to 1 to 5 years instead of 2 to 5 years. It is important to highlight that the recent legislative changes amend the relevant ‘banding’ rather than introduce a further ‘banding’. The only discretion local authorities therefore have is whether to apply the premium for that ‘banding’ and the percentage up to the maximum allowed.

2. Enabling Local Authorities to charge a premium up to a maximum of 100% on properties occupied periodically ('second homes').

It is proposed to introduce the above two changes as soon as permissible i.e. item 1 above from 1 April 2024 and item 2 above from 1 April 2025.

In respect of item 2. above, the Levelling up and Regeneration Bill stated that a billing authority's first determination under this section must be made at least one year before the beginning of the financial year to which it relates, which is reflected in the recommendations above. The Bill also stated that a billing authority may make a determination varying or revoking a determination under this section for a financial year, but only before the beginning of the year. Therefore the Council has the flexibility to review the decision to introduce a second home council tax premium in November next year when the discounts and premiums are considered for 2025/26.

The Levelling Up and Regeneration Bill also stated that the Secretary of State, via regulations may set a different percentage. The proposals set out in this report therefore reflect the maximum allowable set out in the Bill, which can be reviewed as part of next year's decision.

As highlighted earlier, the Government may by regulations prescribe one or more classes of dwelling in relation to which a billing authority may not charge a premium, which remains subject to consultation. It is understood that such exemptions will be mandatory and will therefore be applied as set out in legislation / regulations. (11b (2) (3) of the Local Government Finance Act 1992)

The Local Authorities (Capital Finance and Accounting) (England) (Amendment) Regulations 2008 set out the requirements of a Minimum Revenue Provision (MRP) Policy Statement which must be approved by Council each year. In calculating a prudent MRP provision, local authorities are required to have regard to guidance issued by the Secretary of State. The latest guidance, issued under section 21(1A) of the Local Government Act 2003, is applicable from 1 April 2019 which the proposed MRP policy reflects.

Local authorities may choose to pay more MRP than they consider prudent in any given year. If they do so they should separately disclose the in-year and cumulative amount of MRP overpaid in the Statement presented to full council.

Local authorities can also vary the methodologies that they use to make prudent provision during the year. If they do so they should present a revised MRP statement to the next full Council or equivalent. Where a change in MRP methodology would impact on the value for money assessment of non-financial investments, the updated statement should summarise this impact

Yes	The Monitoring Officer confirms they have been made aware of the above and any additional comments from them are below:
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There are no further comments over and above those set out elsewhere in this report.

FINANCE AND OTHER RESOURCE IMPLICATIONS

LCTS scheme for 2024/25

As at the beginning of October 2023, the total estimated annual 'cost' of the LCTS scheme in 2023/24 is **£12.403m**, which is broadly in-line with the 'base' position budgeted for the year.

Approximately 10% of this amount (**£1.200m**) falling to TDC with the remainder being met by the major preceptors. It is also worth highlighting that for every 5% decrease / increase in the discount the council would gain / lose approximately **£50,000** to **£100,000** per year.

As the LCTS scheme is accounted for as a discount against the full council tax amount that would otherwise be payable on a domestic property, the estimated cost of the scheme forms part of the council tax property base calculations that are undertaken when developing the following year's budget. This will therefore be considered as part of the long term forecast and budget setting work currently underway for 2024/25, but it is important to highlight that it is not proposed to reduce the discount rate as part of balancing the long term forecast as the scheme remains an important mechanism to provide financial support to Tendring residents.

Council Tax Hardship Scheme

The cost of the exceptional hardship scheme is met by contributions from TDC and the major preceptors based on their respective proportion of the overall council tax bill. Therefore TDC is required to meet approximately 10% of the cost of any award up to an annual aggregate total, which for 2023/24 is **£50,740**. For any awards over and above this annual amount, 100% of the cost is met by TDC.

The current hardship budget in 2023/24 is **£420,200**, which consists of the underlying budget highlighted above, in addition to Government grant funding carried forward from 2022/23 along with additional grant receivable in the year. Support to households is via the application of the existing hardship policy, with **£42,386** being paid out to eligible households at the end of September 2023.

As no changes are proposed to either the LCTS Scheme or Hardship Policy in 2024/25, no unavoidable / additional underlying costs over and above those included within existing budgets or long term forecast are expected. However, as part of developing the budget for 2024/25 there may be opportunities to consider 'topping up' the base budget of **£50,740**, but this will need to be considered against the various / wider cost pressures being faced by the Council.

The Council Tax Collection fund continues to operate whereby any changes against the budget during the year will be 'rolled' forward and included in the following year's budget setting process.

Council tax exemptions, discounts and premiums for 2024/25

Similarly to the position for the LCTS Scheme above, as no changes are proposed to existing council tax discounts for 2024/25, including the policy for young people leaving care, no adjustments to the budget / long term forecast are expected.

In respect of the support to young people leaving care, the cost of the scheme was always expected to be minimal, which is supported by the position at the end of September 2023 where the total cost was **£2,241**. The cost of this scheme can therefore continue to be accommodated within the wider calculation of the council tax base, each year.

By introducing a 'premium' on long term empty properties in 2022/23 additional income would be expected. However the intention of charging a 'premium' is to bring empty properties back into use following which the 'premium' would no longer be levied, the ultimate success of such an approach would therefore mean that no additional income would be realised. It is accepted that some homeowners may still not bring their properties back into use even when a 'premium'

is charged, but it is difficult to quantify this figure. However, a summary as at the end of September 2023 is as follows:

Empty Period 'Banding'	Premium Due	Number of Properties Affected at the end of September last year	Number of Properties Affected at the end of September this year	Total Value
2 to 5 Years	100%	161	165	£228k
5 to 10 Years	200%	38	32	£92k
Over 10 Years	300%	18	19	£91k
		217	216	

Although the comparison to last year undoubtedly reflects properties moving between 'bandings', the totals do not show an overall / on-going reduction over the last 12 months. The current position may therefore represent those property owners that accept paying a council tax premium rather than bringing their property back into use. The Council has no local discretion on the 'bandings' applied and is already charging the maximum percentages permitted.

As part of determining the impact of charging premiums, it is important to review the collection performance associated with such council tax accounts. The following therefore sets out a summary for the properties included within the table above where recovery action has reached a reminder or summons stage:

Reminder Stage – 37
Summons Stage – 28

The above position will be kept under review going forward.

The premium will be chargeable to relevant properties within the HRA. Work remains on-going to manage the level of long term housing voids and any impact to the HRA from council tax premiums, which will continue to be considered as part of the wider HRA Business Planning Process.

As set out elsewhere in this report, the Government have recently reduced the period that a property is determined to be a long term empty property (from 2 years to 1 year) along with introducing a council tax premium on 'second homes'. As the introduction of council tax premiums is aimed at incentivising alternative use of properties, no additional income is assumed at this stage. However, it is recognised that some property owners will accept paying the premium rather than taking an alternative option and additional income is therefore likely to be receivable. This will form part of the more detailed council tax setting and collection fund activities that are undertaken during the year.

For information, there are currently 247 properties that would be affected by the change of the definition of a long term property (from 2 years to 1 year) and there are currently 1,379 properties currently registered as second homes within the district.

Minimum Revenue Provision Policy Statement (MRP)

In respect of the annual MRP policy statement, this sets out how the Council will make provision for the repayment of loans taken out to finance capital investment. For the General Fund, the

MRP is a direct charge on the revenue budget. At present no MRP over and above the amount of principal being repaid is calculated for Housing Revenue Account capital investment, although future provision will be considered within the wider business planning process.

Yes **The Section 151 Officer confirms they have been made aware of the above and any additional comments from them are below:**

The Section 151 Officer is the author of this report.

USE OF RESOURCES AND VALUE FOR MONEY

The following are submitted in respect of the indicated use of resources and value for money indicators:

A) Financial sustainability: how the body plans and manages its resources to ensure it can continue to deliver its services;	This is addressed in the body of the report.
B) Governance: how the body ensures that it makes informed decisions and properly manages its risks, including; and	
C) Improving economy, efficiency and effectiveness: how the body uses information about its costs and performance to improve the way it manages and delivers its services.	

MILESTONES AND DELIVERY

The decisions set out in this report are required to be made in advance of the Final Budget Proposals being considered by Cabinet / Full Council in early 2024. This enables the associated calculations that support the council tax base and budget to be completed, which also need to be communicated to the Preceptors in a timely way so they can be reflected in their own budget setting processes.

ASSOCIATED RISKS AND MITIGATION

The LCTS Scheme affects low income working age families, and therefore a key risk is their ability to pay if the level of support awarded reduced which would have a knock on impact on the overall collection rate. This is potentially compounded by the Government’s ongoing welfare reforms such as universal credit.

The annual review process therefore seeks to balance such issues along with the Council’s overall financial position and as highlighted, it is not proposed to make any changes to the LCTS scheme in 2024/25, which supports the financial stability of residents, especially during the continuing roll-out of the Government’s welfare reforms and the on-going cost of living challenges faced by residents.

EQUALITY IMPLICATIONS

These form part of the wider considerations and discussions within the main body of the report.

However, the LCTS scheme set out in the body of the report will not disproportionately impact on the following groups in that the relevant income will continue to be disregarded in calculating entitlement to support:-

- Families in receipt of child benefit; The Child Poverty Act 2010
- Disabled in receipt of Disability Living Allowance (DLA) / Employment and Support Allowance (ESA)/Personal Independence Payment(PIP); The Equality Act 2010

- War widows/disabled. The Armed Forces Covenant 2011

The application of discounts and premiums are relevant to all properties across the district and it is considered that there are no equality and diversity implications specific to this issue.

It is also important to highlight that the Government acknowledge that there may be circumstances where it may not be appropriate to charge a council tax premium. Following a consultation period, it is expected that the Government will introduce a limited number of exemptions from 2024/25.

SOCIAL VALUE CONSIDERATIONS

These form part of the considerations and discussions within the main body of the report.

IMPLICATIONS FOR THE COUNCIL'S AIM TO BE NET ZERO BY 2030

N/A

OTHER RELEVANT CONSIDERATIONS OR IMPLICATIONS

Consideration has been given to the implications of the proposed decision in respect of the following and any significant issues are set out below.

Crime and Disorder	Please see comments above
Health Inequalities	
Area or Ward affected	

PART 3 – SUPPORTING INFORMATION

PROPOSED LCTS AND COUNCIL TAX HARDSHIP SCHEMES 2024/25

There are two parts to the LCTS scheme;

- one for pension age claimants where 100% support is provided
- one for working age claimants.

The Pension Age Scheme is set in accordance with rules laid down by the Government whereas the Working Age Scheme rules are decided locally by each local authority (billing authority).

Authorities must adopt a scheme on an annual basis, which must be agreed by 31 January each year for the subsequent year's scheme.

LCTS is treated as a discount within the council tax calculations, which means that the Council's taxbase is reduced (as will the taxbase for County, Fire and Police and Parishes).

The LCTS is therefore an annual 'cost' met within the Council's overall financial position / budget each year. Any increase in the discount would therefore be treated as a cost pressure and conversely, any reduction in the level of discount would reduce the Council's net costs. However, the level of discount given is not primarily a financial decision as one of the primary drivers is the level of financial support that the scheme provides to households across the district, which in turn needs to be considered in the wider demographic / economic position for the area.

The Council recognises the on-going impact on residents from welfare reforms and cost of living challenges, so it is proposed to maintain the maximum discount at 80% for working age claimants. In terms of the overall scheme, no significant changes are proposed with the scheme remaining the same as 2023/24 - the scheme for 2024/25 is set out as **Appendix A**.

As highlighted in previous years, the key aspiration of considering alternative options for a redesign of the scheme given the potential increased administrative workload of operating the current one remains important. This is mainly due to the means tested approach and that the information required in the past being collected as part of jointly administering Housing Benefit. As Housing Benefit continues to be phased out and the Department of Works and Pensions (DWP) are unable to share with us the information that they collect to administer Universal Credit, the Council will have to continue to ask claimants for the same information independently - in effect duplicating what is required from claimants. As this remains a key aspiration, work will continue in consultation with our Local Authority partners.

For information, statistics relating to the LCTS scheme in 2023/24 are set out below:

As at the end of September 2023:

There are currently 12,005 household receiving LCTS.

The total working age households receiving support is 6,106

The total pensioner households receiving support is 5,899

Council Tax Hardship Scheme

The Council has operated a council tax exceptional hardship policy since the inception of the LCTS scheme.

As highlighted during the previous review of the policy, as with any exceptional hardship scheme, it is difficult to define exceptional hardship or descriptive criteria that will apply, as there may be a number of variables to consider when an application is made. However, the policy continues to set out broad guidelines, which promotes transparency and openness in the Council's decision making processes. The policy also has a focus on 'reasonable' expenditure and affordability for the claimant and is based on evidence that they are also being proactive themselves in managing the situation. This mirrors the same approach being applied to discretionary housing payments where in consultation with the Department for Works and Pensions, support is focused on those claimants who are seeking employment for example.

The policy also highlights that a senior officer will review all decisions to demonstrate fairness and consistency to the application process.

It is not proposed to amend the existing scheme for 2024/25.

PROPOSED COUNCIL TAX DISCOUNTS, EXEMPTIONS AND PREMIUMS 2024/25

Discounts and Exemptions

There are a number of mandatory exemptions and discounts available, with only a limited number of classes of dwelling where there is local discretion. These relate to 4 classes of unoccupied dwelling and for 2024/25 it is proposed to keep the level of discount at the same level as 2023/24 as set out in **Appendix C**.

As was the case last year, by leaving the current level of discounts / exemptions unchanged it supports the stability of the council tax base, which is one of the Council's core income streams within the long term forecast.

Council tax income raised from the above locally determined discounts also has the additional benefit of increasing the contribution receivable from the major preceptors under the current council tax sharing agreement, which is based on total council tax income collectable.

A council tax policy was introduced in 2022/23 to support young people leaving care. It is proposed to continue with an unchanged policy going into 2024/25, which is set out in **Appendix D**.

Premium on Long Term Empty Properties

As a key driver to bring empty properties back into use, the Government allows Local Authorities to levy a council tax 'premium' on long term empty properties and is applied across 3 'bands' based on the length of time the property has been unoccupied for. The Government set a maximum 'premium' that can be charged against each of the 3 'bands', with the highest amount being 300% for a property that has been empty for over 10 years.

The existing chargeable premiums are set out in **Appendix E** and it is proposed that these remain unchanged for 2024/25.

As set out earlier in this report, via amending legislation, the Government have now expanded one of the 'bandings', which means that a property that has been unoccupied for 1 year would now be subject to a council premium, unless otherwise determined by the Local Authority. The proposed council tax premiums for 2024/25 set out in **Appendix E** therefore reflect this recent change. Based on the current position, an additional 237 empty properties would be subject to a council tax premium of 100%. However, as discussed earlier, the intention of introducing council tax premiums was to encourage empty properties being brought back into use rather than generating additional income.

In addition to the change highlighted above and for similar reasons, the recently enacted Levelling Up and Regeneration Bill allows Local Authorities the ability to charge a council tax premium of up to 100% on 'second homes'. It is proposed to introduce this premium from 1 April 2025, a position that can be reviewed in November next year when council tax discounts and exemptions are subject to the same annual review set out in this report.

At the present time there are 1,379 properties that would be subject to this premium if they remained 'second homes' from 1 April 2025.

It is important to highlight that the Government recognise that it may not always be appropriate for a property to be subject to being charged a council tax premium. They are

therefore expected to introduce a limited number of exemptions from 1 April 2024 to enable Local Authorities to recognise such issues and therefore provide periods when premiums would not be chargeable.

Other Considerations

As highlighted in previous years, the Council does from time to time receive feedback from residents or other third parties in terms of putting forward a case to review existing discounts and premiums.

The only feedback we have received this year relates to the council tax premium chargeable on long term empty property where the unoccupied period relates to the property and not the owner - so a transfer or change of ownership would not affect the status of the property. One property owner felt that this was unfair as they in effect inherited the 'problem' once they took on the ownership of a property, given that it had been empty for a period of time before they had purchased it. The relevant legislation does not provide any local discretion in terms of recognising the issue raised, and the determination will therefore continue to be made against the property rather than taking ownership into account.

Annual Minimum Revenue Provision Policy Statement (AMRP)

Attached as **Appendix F** is the proposed Annual MRP policy statement for 2024/25 that sets out how assets funded by borrowing are accounted for, which is required to be approved by Full Council each year.

The policy sets out how the Council will make provision for the eventual repayment of any borrowing undertaken to finance capital expenditure. The policy, which is unchanged from 2023/24, proposes that where new borrowing is undertaken in accordance with the prudential code, and is therefore not supported by Central Government via the formula or specific grant, the provision is calculated on a straight line method over the initial life expectancy of the asset.

Although there are no expectations of supported borrowing within the General Fund, for completeness the policy in respect of any potential future supported borrowing has also been set out and is based on a rate of 4% pa.

The timing of approval of the MRP is to enable it to be taken into account when setting the budget for 2024/25 over the coming months.

PREVIOUS RELEVANT DECISIONS

N/A

BACKGROUND PAPERS AND PUBLISHED REFERENCE MATERIAL

None

APPENDICES

Appendix A Proposed Local Council Tax Support Scheme (summary) 2024/25

Appendix B Council Tax Exceptional Hardship Policy

Appendix C Council Tax Discounts and Exemptions 2024/25

Appendix D Care Leavers Council Tax Discount Policy
Appendix E Council Tax Premiums 2024/25
Appendix F Annual Minimum Revenue Provision Policy Statement 2024/25

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