

Agenda Item IMD44

INDIVIDUAL EXECUTIVE MEMBER DECISION

REFERENCE IMD: IMD 2018/44

TITLE	Addition to Section 13A Policy
DECISION TO BE MADE BY	Executive Member for Finance, HR and Corporate Resources - Anthony Pollock
DATE, MEETING ROOM and TIME	18 January 2019 David Hicks 2 at 10.00 am
WARD	None Specific;
DIRECTOR	Director Locality and Customer Service – Sarah Hollamby

OUTCOME / BENEFITS TO THE COMMUNITY

That Wokingham Borough Council will be seen to support the armed forces who have left their homes empty while they are serving abroad, by approving the addition to our Localised Council Tax Section 13A Policy to allow a 50% discount.

RECOMMENDATION

That the Executive Member for Finance, HR and Corporate Resources:

- 1) Approve the addition to the Council Tax S13A Policy to allow a 50% discount to homes left empty by Service Personnel working abroad.

SUMMARY OF REPORT

This report looks for approval for an amendment to the Council Tax Section 13A Policy to allow a 50% discount to those homes left empty by Service Personnel working abroad. This was part of a joint commitment by DCLG (now MHCLG) and the Armed Forces Covenant. The Section 13A Scheme is a localised Council Tax Discount Scheme to which we can add specific class of discounts. We have included discounts for Care Leavers and Foster Carers into our scheme, following previously issued guidance.

Background

With effect from April 2013, Local Authorities have been able to reduce the discount awarded on empty homes, which was previously 50%.

Wokingham Borough Council reduced the discount on empty properties to 0%. The person liable for Council Tax on empty properties would therefore have to pay full Council Tax.

We have been made aware of a case where we need to look to implement the guidance that we issued by DCLG, and therefore we would like to update our Section 13a Policy to allow a 50% discount for a member of the armed forces who is living abroad with his family through no choice of his own. This is the first case that has come to the attention of the authority

Analysis of Issues

We have been made aware of one case where this would apply. The taxpayer is based in United States of America with his family and his home within the borough is empty and unoccupied.

There is budget available within our Section13A scheme to award the relief in the current financial year (£2,687.74), therefore there would be no additional financial cost to the Council.

FINANCIAL IMPLICATIONS OF THE RECOMMENDATION

The Council faces severe financial challenges over the coming years as a result of the austerity measures implemented by the Government and subsequent reductions to public sector funding. It is estimated that Wokingham Borough Council will be required to make budget reductions in excess of £20m over the next three years and all Executive decisions should be made in this context.

	How much will it Cost/ (Save)	Is there sufficient funding – if not quantify the Shortfall	Revenue or Capital?
Current Financial Year (Year 1)	£2,687.74	yes	Revenue
Next Financial Year (Year 2)	£1,500.00	yes	Revenue
Following Financial Year (Year 3)	£1,500.00	yes	Revenue

Other financial information relevant to the Recommendation/Decision

N/A

Cross-Council Implications

N/A

SUMMARY OF CONSULTATION RESPONSES

Director – Corporate Services	None
Monitoring Officer	Support the proposal
Leader of the Council	Support the proposal

Reasons for considering the report in Part 2
N/A

List of Background Papers
N/A

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