FULL COUNCIL 27 FEBRUARY 2014

AGENDA ITEM 19 – BUSINESS RATES DISCRETIONARY RATE RELIEF

SUPPLEMENTARY RECOMMENDATION:

COUNCIL TAX DISCOUNTS FOR FLOODED PROPERTIES

Background

On 24 February 2014 the Government published guidance which enables local authorities to grant council tax discounts to residents who have had to temporarily move out of their properties because of flooding.

The discounts, granted under Section 13A of the Local Government Finance Act 1992, will be funded by Central Government, based on locally determined arrangements.

The guidance suggests that council tax discounts of up to six months may be granted, depending on the circumstances of the individual household.

If the Council approves the recommendation, a process will be established whereby households affected by flooding can apply for a discount. Applications will be determined by the Assistant Chief Executive – Finance.

Recommendation

To add to paragraph 6 (page 208 of the Council papers)

c) The Council is recommended to agree the principle of providing council tax discounts to flooded properties, and to authorise the Assistant Chief Executive – Finance to determine the arrangements for claiming the discount and to administer the scheme.