Full Council 17 January 2017



Report Title:	Removal of Council tax discounts on discretionary unoccupied and unfurnished properties	
Ward:	Citywide	
Service Director:		Patsy Mellor Service Director Citizen Services
Report Author:		Tim Potter and Simon Davis Council Tax Group Leader's
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Member presenting report: Cllr Paul Smith, Cabinet member for Homes and Communities

Purpose of the report:

To consider and approve proposals regarding changes to existing council tax discretionary discounts.

Recommendation for the FULL COUNCIL's approval:

To approve proposals for the removal of the discretionary 10% and 5% discount for unoccupied and unfurnished properties.



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The proposal:

The Council Tax (Exempt Dwellings) (England) (Amendment) Order 2012 was introduced in order to allow further localism at Council level.

As a result the following discretionary council tax discounts were approved by Bristol City Council on 26 July 2012.

- 10% discounts for unoccupied and unfurnished properties for 6 months followed by
- 5% discount for unoccupied and unfurnished properties for the following 18 months.

The proposal is to remove these discretionary discounts from 1 April 2017.

Bristol City Council currently has a housing stock of circa 27,500 properties. There are numerous tenancy changes throughout the year which result in the HRA account being charged £750k+ for vacant periods. With the assumed 4% increase in council tax, for 2017/18, this will rise to £780K+ and with the removal of the above discounts this will result in an additional charge of circa £80k year on year.

Consultation and scrutiny input:

a. Internal consultation: Neighbourhood Leadership Team Martin Smith, Revenues Manager ClIrs Paul Smith and Asher Craig

b. External consultation: Corporate strategy consultation 2017-2022

Other options considered:

None

Public sector equality duties:

There are no proposals in this report which require either a statement as to the relevance of public sector equality duties or an Equalities Impact Assessment.

Eco impact assessment

Not applicable

Resource implications:

Not applicable

Finance

a. Financial (revenue) implications:

The removal of the discretionary discounts will result in additional income to the collection fund of £420k in 2017/18. This will be distributed to the City Council and the precepting Authorities in 2018/19, with an on-going benefit in future years.

Advice given by:	Tony Whitlock Principal Accountant.
Date	7 December 2016

b. Financial (capital) implications:

Not applicable

Comments from the Corporate Capital Programme Board:

Not applicable.

c. Legal implications:

Not applicable

d. Land / property implications:

Not applicable

e. Human resources implications:

Not applicable

Appendices:

None

Access to information (background papers):

None