

CABINET

2 July 2014

COUNCIL TAX FLOODING DISCOUNT

REPORT OF HEAD OF REVENUES

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RECENT REFERENCES:

CAB 2571 – Flood Support Schemes, 19 March 2014

EXECUTIVE SUMMARY:

The Council implemented a package of measures to provide support to residents and businesses following the widespread problems caused to communities due to the extreme wet weather conditions over the winter period.

One of those measures was a Council Tax Discount. Since the discount was approved by Cabinet and Council, the Government has clarified certain matters and as a result the discount scheme criteria need to be amended.

Tax Payers who have been displaced into temporary accommodation as a result of flooding may receive a discount both in respect of their flooded property and in respect of the temporary home into which they are displaced. The Scheme has been updated to reflect the fact that, for these cases, the discount will continue after the initial three month period, provided Government funding continues. The Scheme has also been updated to confirm that the discount does not apply to second homes. The amended Scheme is shown at Appendix 1.

RECOMMENDATION:**That Cabinet recommend to Council that:**

under Section 13A of the Local Government Finance Act 1992 the Council Tax Flooding Discount Scheme criteria be amended as set out in Appendix 1 to the Report.

OTHER CONSIDERATIONS:**1 COMMUNITY STRATEGY AND PORTFOLIO PLANS (RELEVANCE TO):**

- 1.1 The Council is committed to being efficient and effective. Local people expect timely, sympathetic and efficient delivery of the Council Tax Flooding Discount as part of this commitment.

2 RESOURCE IMPLICATIONS:

- 2.1 The full cost of the Council Tax Flooding Discount scheme will be met by Government.

3 LEGAL IMPLICATIONS:

- 3.1 Section 13A of the Local Government Finance Act 1992 allows the Council to set its own Council Tax discount schemes, and this Act was used to set the Council Tax Flooding Discount.

BACKGROUND DOCUMENTS:

DCLG Letter 13 May 2014 - Business Rate Relief and Council Tax Discount for flooded properties: Reimbursement

APPENDICES:

Appendix 1: Council Tax Discount

Appendix 1: Council Tax Flooding Discount

Summary of Scheme:

The scheme provides a 100% discount on Council Tax for a three month period for a domestic residence that has been flooded as a result of the adverse weather conditions in Winter 2013/14. The scheme will be delivered in accordance with the Government Guidance Note *Flood Support Schemes*.

In the event that the Government commits to further funding to this Council in respect of this scheme, then this discount will be extended in the Council's discretion up to 100% and up to a further three month period in accordance with the eligibility criteria listed below.

Eligibility:

- The property must have been flooded in whole or in part between 1 December 2013 and 31 March 2014.
- On that day, as a result of the flooding at the property, the day to day activities undertaken at the property were adversely affected.
- The application must be made by the person responsible for paying Council Tax at the property.
- The property address must be within the Winchester District.
- The property may be occupied or unoccupied, furnished or unfurnished.
- Council Tax payers liable to pay Council Tax in respect of more than one property may be awarded a discount in respect of each eligible property.
- Tax Payers who have been displaced into temporary accommodation as a result of flooding may receive a discount in respect of their flooded property and in respect of the temporary home into which they are displaced. In these circumstances the discount will continue after the initial three month period provided Government funding continues.

Exclusions:

- Very small or insignificant impacts of flooding will be ignored for the purposes of this scheme.
- Flooding arising from a cause other than the recent adverse weather conditions is not covered by this scheme: this would include the failure of a water main, internal water systems, sewerage system etc, unless the failure was itself caused by the adverse weather conditions.
- The discount does not apply to second homes. This is a property which is substantially furnished but is not anyone's sole or main residence.

Application Process:

- The scheme will be administered through Winchester City Council.
- Council Tax payers can apply in writing via email or letter, giving their Council Tax account reference number and providing clear evidence of flooding at the premises including photographs.
- The Council reserves the right to verify the evidence through a personal visit, through discussion with a Council Ward member or Parish Council official, or any other reasonable means.

- The three month discount will date from the day on which the property first met the eligibility criteria above.
- Only one three month period of relief will be awarded at the outset, regardless of how many flooding incidents took place at the property or how long any adverse impacts last.
- The discount will be awarded after all other discounts have been applied.
- The three month period continues following a change in Council Tax payer i.e. the discount relates to the property rather than the Tax payer.

Responsible Officer:

Head of Revenues