

## **COUNCIL TAX DISCOUNT**

### **Item CB 23/84 referred from Cabinet of 3 October 2023**

The report of the Director of Finance and Transformation reviewed the current position with regard to the 100% council tax discount being applied to uninhabitable properties for a maximum period of 12 months and sought Members' views on whether the discount should be retained or reduced from 1 April 2024.

Due regard was given to both the financial and non-financial considerations, legal implications, risk assessment and policy considerations should a change be made to the 100% discount that was currently offered by the Borough Council. Consideration was also given to positions of the neighbouring authorities in respect of the discount.

Members noted that in the extreme cases where a property was severely damaged, the Borough Council could use its discretionary powers under Section 13A Local Government Finance Act 1992 to waive the council tax charge.

**RECOMMENDED\***: That the percentage of the current period of twelve months 100% council tax discount for 'uninhabitable' properties be reduced to 0% with effect from 1 April 2024.

**\*Referred to Council**