

Cabinet

01 April 2025

Part 1 - Public

Executive Non-key Decision



Cabinet Member	Cllr Kim Tanner, Cabinet Member for Finance & Housing
Responsible Officer	Sharon Shelton, Director of Finance & Transformation
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CORPORATE POLICIES UPDATE

1 Summary and Purpose of Report

- 1.1 To review and update policies regarding the administration of council tax and business rate discounts/reliefs and the recovery of unpaid debts.

2 Corporate Strategy Priority Area

- 2.1 Efficient services for all our residents, maintaining an effective council.
- 2.2 Policy changes ensure residents and businesses are being charged the correct amounts of council tax and business rates.

3 Recommendations

- 3.1 To amend the Empty Homes and Second Homes Premium Policy for the 2025/26 financial year.
- 3.2 To amend the Discretionary Non-Domestic Rate Relief Policy for the 2025/26 financial year.
- 3.3 To note the Corporate Debt Recovery Policy has been reviewed and requires no amendment.

4 Introduction and Background

- 4.1 The Council Tax (Prescribed Classes of Dwellings and Consequential Amendments) (England) Regulations 2024 prevents the Council from applying a premium in certain circumstances.

- 4.2 The Empty Homes and Second Homes Premium Policy (**see ANNEX 1**) has therefore been updated to show the exceptions to the premium charges that are to be introduced from 1 April 2025.
- 4.3 Changes were announced by Government in the 2024 Autumn Statement concerning private schools and properties eligible for Retail, Hospitality & Leisure Relief.
- 4.4 The Retail, Hospitality and Leisure relief scheme has been extended for one year for 2025/26, retaining the existing eligibility criteria but reducing the level of relief to 40%, up to a cap of £110,000 per business.
- 4.5 From April 2025, charitable rate relief will no longer be applicable to private schools.
- 4.6 The Discretionary Non-Domestic Rate Relief Policy (**see ANNEX 2**) has therefore been updated to reflect these changes.
- 4.7 Members of the Finance, Regeneration and Property Scrutiny Select Committee recommended a review of the existing Corporate Debt Recovery Policy (**see ANNEX 3**) to ensure that it reflects the more challenging financial position of residents.
- 4.8 This review has been undertaken and no amendments were required.

5 Financial and Value for Money Considerations

- 5.1 Owners of empty homes and second homes will be required to apply for exceptions to the council tax premium charge. It is therefore too early to say at this stage how these exceptions will impact on the taxbase calculation.
- 5.2 Any increase in business rate income will be distributed in accordance with the current rate retention criteria.

6 Risk Assessment

- 6.1 There is no perceived risk as the changes to the policies reflect amendments made by Government.

7 Legal Implications

- 7.1 None.

8 Consultation and Communications

- 8.1 The policies will be available to view on our website.

9 Implementation

9.1 The amendments to the policies take effect from 1 April 2025.

10 Cross Cutting Issues

10.1 Climate Change and Biodiversity

10.1.1 Not applicable.

10.2 Equalities and Diversity

10.2.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

10.3 Other If Relevant

- None

Background Papers	None
Annexes	ANNEX 1 - Empty Homes and Second Homes Premium Policy ANNEX 2 - Discretionary Non-Domestic Rate Relief Policy ANNEX 3 - Corporate Debt Recovery Policy