

<b>Decision of:</b>	LEADER OF THE COUNCIL
<b>Decision number:</b>	PH1/2020
<b>Relevant Officer:</b>	Steve Thompson, Director of Resources
<b>Relevant Cabinet Member:</b>	Councillor Simon Blackburn, Leader of the Council
<b>Date of Decision:</b>	31 January 2020

## **COUNCIL TAX – SETTING THE BASE 2020/21**

### **1.0 Purpose of the report:**

- 1.1 To consider the Council Tax base for 2020/21 as outlined in the report attached at Appendix A.

### **2.0 Recommendation(s):**

- 2.1 To approve the calculation of the Council's tax base for 2020/21.
- 2.2 That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 and the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003, declare that the Council Tax base for 2020/21 should be 37,157 properties.
- 2.3 To approve the change to the former Class A Exemption for empty dwellings, requiring or undergoing major repairs so that no discount is now applied (reference table at page 3 of the attached Appendix A).
- 2.4 To approve changes to the premium on long-term empty properties over 5 years for 2020/21 namely an increase to a premium of 200% (reference table at page 3 of the attached Appendix A).
- 2.5 To approve changes to the premium on long-term empty properties over 10 years for 2021/2022 namely an increase to a premium of 300% (reference table at page 4 of the attached Appendix A).

### **3.0 Reasons for recommendation(s):**

- 3.1 The Council has a legal requirement to set the tax base for 2020/21 by 31 January 2020.

The changes to premiums for long-term empty properties are intended to act as a further incentive to bring the properties back into use.

3.2a Is the recommendation contrary to a plan or strategy adopted or approved by the Council? No

3.2b Is the recommendation in accordance with the Council's approved budget? Yes

3.3 Other alternative options to be considered:  
None

**4.0 Council Priority:**

4.1 The relevant Council Priority is: "The economy: Maximising growth and opportunity across Blackpool"

**5.0 Background Information**

5.1 The Council as a Billing Authority is required under Statutory Instrument 2012 2914 to set the tax base for 2020/21 by 31 January 2020 and then inform the Precepting authorities, i.e. the Police and Crime Commissioner for Lancashire, the Lancashire Fire Authority and the Environment Agency. The report sets out the basis of the calculations to determine the Council Tax base.

5.2 Does the information submitted include any exempt information? No

**5.3 List of Appendices:**

Appendix A – Council Tax – Setting the Base 2020/21 report

**6.0 Legal considerations:**

6.1 None

**7.0 Human Resources considerations:**

7.1 None

**8.0 Equalities considerations:**

8.1 An Equalities Impact Analysis will be completed for consideration with the Revenue Budget 2020/21.

**9.0 Financial considerations:**

9.1 The Council Tax base will be used to calculate the Council Tax for 2020/21.

**10.0 Risk management considerations:**

10.1 Potential adverse impact of any deterioration in collection rates upon General Fund Revenue Budget and Council's cash-flow, mitigated by above performance management framework.

**11.0 Ethical considerations:**

11.1 None

**12.0 Internal/ External Consultation undertaken:**

12.1 None

**13.0 Background papers:**

13.1 None

**14.0 Key decision information:**

14.1 Is this a key decision? No

14.2 If so, Forward Plan reference number:

14.3 If a key decision, is the decision required in less than five days? No

14.4 If **yes**, please describe the reason for urgency:

**15.0 Call-in information:**

15.1 Are there any grounds for urgency, which would cause this decision to be exempt from the call-in process? No

15.2 If **yes**, please give reason:

**TO BE COMPLETED BY THE HEAD OF DEMOCRATIC GOVERNANCE**

**16.0 Scrutiny Committee Chairman (where appropriate):**

Date informed:

Date approved:

**17.0 Declarations of interest (if applicable):**

17.1 None

**18.0 Executive decision:**

18.1 The Leader of the Council agreed the recommendations as outlined above namely:

1. To approve the calculation of the Council's tax base for 2020/21.
2. That in accordance with the Local Authorities (Calculation of Tax Base) Regulations 1992 and the Local Authorities (Calculation of Council Tax Base) (Amendment) (England) Regulations 2003, declare that the Council Tax base for 2020/21 should be 37,157 properties.
3. To approve the change to the former Class A Exemption for empty dwellings, requiring or undergoing major repairs so that no discount is now applied (reference table at page 3 of the attached Appendix A).
4. To approve changes to the premium on long-term empty properties over 5 years for 2020/21 namely an increase to a premium of 200% (reference table at page 3 of the attached Appendix A).
5. To approve changes to the premium on long-term empty properties over 10 years for 2021/2022 namely an increase to a premium of 300% (reference table at page 4 of the attached Appendix A).

**18.2 Date of Decision:**

31 January 2020

**19.0 Reason(s) for decision:**

The Council has a legal requirement to set the tax base for 2020/21 by 31 January 2020.

The changes to premiums for long-term empty properties are intended to act as a further incentive to bring the properties back into use.

**19.1 Date Decision published:**

31 January 2020

**20.0 Executive Members in attendance:**

20.1

**21.0 Call-in:**

21.1

**22.0 Notes:**

22.1