

Agenda Item 5

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Date	22 nd July 2014

Ward (s) affected		Key Decision	No
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Subject	Council Tax Flooding Relief
RECOMMENDATIONS	
That the Council approves an extension to the local discount in respect of properties subjected to internal flooding and remaining unoccupied due to flood damage.	

EXECUTIVE SUMMARY
The Department of Communities and Local Government has announced that local authorities should extend the discount offered in respect of Council Tax liability for householders who are unable to re-occupy their property, due to it being flood damaged, beyond the original three months.
CORPORATE PRIORITIES
ENVIRONMENT - Maintaining the character and environment of Mole Valley
To work with our partners and residents to respond to the impact of flooding on communities.

The Council has the authority to determine the Recommendations

1.0 INTRODUCTION

1.1 On 18th March 2014 the Council approved a local discount in respect of Council Tax due on properties which had been subject to internal flooding during the period 1st December 2013 to 31st March 2014.

1.2 The discount approved was the equivalent of 3 months Council Tax and was to be awarded to furnished and unfurnished properties and complied with the

guidance issued by the Department of Communities and Local Government issued on the 12TH March 2014.

- 1.3 Subsequent guidance from the Department of Communities and Local Government has indicated that the Council Tax relief should now be extended to cover the Council Tax liability on the property that had been subject to flooding whilst the property remained incapable of occupation due to damage caused by flooding.
- 1.4 The qualifying criteria for the local discount would be:
- The residential part of the property has been flooded internally either in whole or in part as a result of adverse weather conditions.
 - Only one claim per property can be made.
 - The property remains unoccupied due to the damage caused by flooding.
- 1.5 Qualifying properties will receive 100% Council Tax relief for a period of up to twelve months. No further application will be required as the Council Tax team will extend the relief on the relevant properties having undertaken an inspection to confirm that the property remains unoccupied.

Financial Implications

- 1.6 The value of any relief awarded would be funded through a grant under section 31 of the Local Government Act 2003. Any shortfall in grant would be charged to the collection fund and shared by the three major precepting authorities.

Legal Implications

- 1.7 There is an expectation that all billing authorities adopt this discount in accordance with the Department for Communities and Local Government guidance. Other legal implications are set out in the report.

2.0 CORPORATE IMPLICATIONS

Monitoring Officer Commentary – I confirm that all legal implications have been taken into account.

S151 Officer Commentary - The s151 Officer confirms that all relevant risks and financial considerations have been taken into account. The Government has announced its intention to fund this discount, so the Council will expect the reduced income to be reimbursed through grant issued under s31 of the Local Government Act 2003.

Risk Implications – There is a reputational risk attached should this local discount not be adopted by Mole Valley and it is granted by neighbouring Districts and Boroughs.

Equalities Implications – No equality issues have been identified and if adopted the relief would be applied consistently for all qualifying properties.

Employment Issues – None as a result of this report.

Sustainability Issues – None identified

Communications – Information would be provided on the website if the extension to the discount is approved as well as a Press release and use of Social Media. The owners of those properties known to remain empty following the flooding will be contacted and the additional discount applied to their account.

BACKGROUND PAPERS

None