

**RIBBLE VALLEY BOROUGH COUNCIL
REPORT TO POLICY AND FINANCE COMMITTEE**

DECISION

Agenda Item No 6

meeting date: 24 JANUARY 2017
title: UPDATE ON BUSINESS RATES AND COUNCIL TAX FLOOD RELIEF
SCHEME
submitted by: DIRECTOR OF RESOURCES
principal author: MARK EDMONDSON

1 PURPOSE

- 1.1 To update Committee about the Flood Relief Schemes that were approved in January 2016 as a result of the flooding caused by storms Desmond and Eva in 2015.
- 1.2 To seek approval to extend the Council Tax Relief Scheme.

2 BACKGROUND

- 2.1 December 2015 was one of the wettest months on record in the United Kingdom. High water levels in the rivers and on land coupled with record rainfall meant the Ribble Valley had a number of flooding incidents throughout December.
- 2.2 On 29 December 2015 the Government announced a financial support package, which included both Business Rates and Council Tax Relief for those affected.
- 2.3 The Government requested that the relief be granted as soon as possible and therefore we created two schemes that enabled payments to be made direct into the bank accounts of those affected early in the New Year.
- 2.4 Formal approval of the Business Rates and Council Tax Relief Scheme was sought and granted at the Policy and Finance Committee meeting on 26 January 2016.
- 2.5 Both reliefs were limited to a maximum period of twelve months i.e. to 24 December 2016.

3 UPDATE

- 3.1 We granted Business Rates Relief to 32 premises totalling £63,031.46 all of which are now back open and trading.
- 3.2 We granted Council Tax Relief to 245 properties totalling £190,523.12, 13 of which have still not been able to return home.
- 3.3 As the deadline for the relief to end was approaching we contacted the Department for Communities and Local Government (DCLG) to clarify if they would allow us to extend the relief to those households who had been unable to return home.
- 3.4 DCLG confirmed that they would continue to fund the relief for those householders who had not been able to return home after 24 December 2016 and as a result we have extended the relief to 31 March 2017 for those affected.
- 3.5 We continue to monitor each case and should any of those households receiving relief return home the relief will be ended.
- 3.6 A revised Council Tax Relief Scheme with the end date extended until 31 March 2017 is attached at Annex A.

4 FINANCIAL IMPLICATIONS

- 4.1 Both the Business Rates and Council Tax Relief Schemes are fully funded by Central Government and therefore the only cost to Council Tax payers has been in the administration of the scheme.

5 RECOMMENDED THAT COMMITTEE

- 5.1 Approve the revised Council Tax Relief Scheme as set out at Annex A.

HEAD OF REVENUES AND BENEFITS

DIRECTOR OF RESOURCES

PF10-17/ME/AC
13 January 2017

Ribble Valley BC Council Tax Flooding Relief Scheme

The Flooding Incident that this scheme applies to is where domestic properties have been flooded as a result of Storm Desmond or Storm Eva in Ribble Valley.

The definition to be used for this scheme is from the National Flood Emergency Framework for England. Therefore the definition of flooded properties is:

Properties Flooded are those properties where it is considered that the property has been flooded internally. i.e. water has entered the property:

- Basements and below ground level floors are included
- Garages are included if in the fabric of the building. Garages adjacent or separate from the main building are not included
- Includes occupied caravans and park homes but not tents

Minimum Relief for all properties affected

A 100% Council Tax discount will be applied to all properties that were flooded or were not liveable for any period of time for a minimum period of 3 months. This could include:

- Where gardens/adjoining land/outbuildings have been severely affected
- Where services such as sewerage, drainage, and electricity are severely affected
- Upper storey flats (above ground level) where accessibility or impacted services mean the property is unliveable.

Where possible this relief will be granted automatically and if, as a result of the relief being granted the Council Tax account goes into credit, a refund will be issued to the Council Tax payer.

Where residents have been required to move into temporary accommodation a parallel 100% discount will also apply where they become liable for Council Tax at the temporary accommodation. To access this discount residents will need to provide details of the temporary accommodation and confirmation that they are liable for Council Tax at that address.

Where a resident's property has been flooded or rendered unliveable due to multiple separate flooding events they will be allowed a discount in respect of each event. However the discounts will run concurrently, meaning that someone affected by both storms would see their discount apply for 3 months after they became affected by the second event.

Properties that are unoccupied for more than 3 months

A 100% Council Tax Discount will apply to all properties that have been flooded or rendered unliveable due to the flooding and which remain unoccupied for more than 3 months as a result of the flooding.

- The relief will apply for the period the property remains unoccupied and unliveable
- The relief will cease on reoccupation of the premises.
- An application will be required to be made to Ribble Valley Borough Council.
- The relief granted will not exceed 31st March 2017.

This also applies to any parallel discount that has been applied where residents have been required to move into temporary accommodation.

Affected properties that were unoccupied at the time of Storm Desmond or Storm Eva

Properties which were 2nd Homes at the time of the flooding will not be entitled to the relief. Other affected properties which were empty and unoccupied and which were flooded or became unliveable as a result of Storm Desmond or Storm Eva will be entitled to the relief for a maximum period of 3 months.

Where it is not possible to award the relief automatically further information/evidence may be required from the Council Tax payer before awarding the relief.