

# Appendix 4c

## Council Tax, Business Rates and Benefits Discretionary Powers

**Approved by Executive: 1 December 2008**

- Payment dates:  
4 dates for payment by direct debit to council tax and business rate payers; the dates being 1<sup>st</sup>, 9<sup>th</sup>, 18<sup>th</sup> and 25<sup>th</sup> of each month from 1 April 2009
- Discretionary awards:
  - a) Not to offer any reduction for early lump sum payments, as provided for by Regulation 25 of the Council Tax (Administration and Enforcement) Regulations 1992.
  - b) Not to offer any reductions to encourage taxpayers to use particular methods of payment, as provided for by Regulation 26 of the Council Tax (Administration and Enforcement) Regulations 1992.
  - c) To continue the local scheme disregarding the whole of any War Widows Pension or War Disablement Pension when calculating entitlement to Housing Benefit or Council Tax Benefit.
  - d) To continue with the practice established in 2004/05 of reducing the Council Tax discount for second homes from 50% to 10%, except for annexes that are not otherwise exempt and are occupied by families as part of their main residence, which from 1 April 2008 have been excluded from this provision.
  - e) To continue with the practice established in 2004/05 of reducing the Council Tax discount for long-term empty properties to nil.
  - f) To continue with the present practice of awarding 100% rate relief to charity shops; village halls; community centres and premises used for scouting and other youth groups.
  - g) To retain the existing levels of discretionary rural rate relief.