



City of Westminster

Council Agenda

Title: **Council Meeting**

Meeting Date: **Wednesday 25th January, 2023**

Time: **7.00 pm**

Venue: **Westminster Council House, 97-113 Marylebone Road,
London, NW1 5PT**

Members: **All Councillors are hereby summoned to attend the Meeting
for the transaction of the business set out.**

In line with legislation Committee members will attend the meeting in person. This meeting will be live streamed through the Council's website.

Limited admission to the public gallery is available from 6.30pm. Please telephone if you are attending the meeting in a wheelchair or have difficulty walking up steps. There is wheelchair access via the Sammy Ofer Centre.

If you require any further information, please contact the Committee Officer, Janis Best, Committee and Councillor Support Manager.

**Email: jbest@westminster.gov.uk Tel: 07971 920521
Corporate Website: www.westminster.gov.uk**

1. APPOINTMENT OF RELIEF CHAIR

To appoint a relief Chair.

2. MINUTES

To sign the Minutes of the Meetings of the Council held on 9 November.

3. LORD MAYOR'S COMMUNICATIONS

1. The Lord Mayor to report that, on Wednesday 2nd November, he attended the Capco Armistice Day celebration in Covent Garden, the Citizens Advice AGM in Harrow Road and the Royal African Society's 120th Anniversary Celebration at Aqua Shard.
2. The Lord Mayor to report that, on Thursday 3rd November, he attended the Portman Estate Champagne Reception at the Wallace Collection.
3. The Lord Mayor to report that, on Friday 4th November, he attended the Lord Mayor of Westminster Cup at Porchester Hall.
4. The Lord Mayor to report that, on Saturday 5th November, he attended the West London Synagogue Remembrance Shabbat, the Royal Automobile Club's Chairman's Lunch in Pall Mall and the Queen's Park fireworks in Queen's Park Gardens.
5. The Lord Mayor to report that, on Monday 7th November, he attended the Sir Simon Milton Foundation Anniversary Dinner at the Londoner Hotel.
6. The Lord Mayor to report that, on Tuesday 8th November, he attended the British Moroccan Society Gala Dinner at the St James' Court Hotel.
7. The Lord Mayor to report that, on Thursday 10th November, he attended the opening of the Field of Remembrance at Westminster Abbey and the Marylebone Christmas Lights on Devonshire Street.
8. The Lord Mayor to report that, on Friday 11th November, he attended the Investing in Morocco conference on

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Kensington High Street and the Muslim Women Awards in Cavendish Square.

9. The Lord Mayor to report that, on Saturday 12th November, he attended the Lord Mayor's Show in the City of London and the Royal British Legion Festival of Remembrance at the Royal Albert Hall.
10. The Lord Mayor to report that, on Sunday 13th November, he attended the Remembrance Sunday service at Westminster Abbey and the Paddington Service of Remembrance at the Lancaster Gate War Memorial.
11. The Lord Mayor to report that, on Tuesday 15th November he attended the Dance Westminster Celebration Final at Porchester Hall.
12. The Lord Mayor to report that, on Wednesday 16th November, he visited Essendine Primary School.
13. The Lord Mayor to report that, on Thursday 17th November, he attended the opening of the Soho London Independent Film Festival in Soho, the Westminster Property Association's Annual Lunch at the Grosvenor House Hotel and the Lord Mayor's Football tournament at Paddington Recreation Ground.
14. The Lord Mayor to report that, between 18th and the 20th November he visited Oslo, Norway.
15. The Lord Mayor to report that, on Tuesday 22nd November, he attended the State Visit of the President of the Republic of South Africa at Horseguards Parade and Westminster Abbey and the State Banquet for the President of the Republic of South Africa at Buckingham Palace.
16. The Lord Mayor to report that, on Wednesday 23rd November, he attended the NWECC Community and Corporate Reception at Hush Mayfair and the City of London State Banquet at Guildhall.
17. The Lord Mayor to report that, on Thursday 24th November, he attended the Queensway Lights switch on and the Corps of Royal Engineers Awards Ceremony at One Great George Street.

18. The Lord Mayor to report that, on Friday 25th November, he attended the Pimlico South Christmas Lights switch on at Churchill Gardens and the Muslim Council of Great Britain 25 Year Anniversary Dinner at the London Hilton Waldorf Hotel.
19. The Lord Mayor to report that, on Saturday 26th November, he attended the Harrow Road Christmas Lights switch on at Maida Hill Market and the Den Norske Klub Christmas dinner at 4 St James's Square.
20. The Lord Mayor to report that, on Sunday 27th November, he attended the Rotary Fellowship High Tea at the High Commission of Uganda and the Westminster Bangladeshi Welfare Trust Badminton Tournament at the Queen Mother Sports Centre.
21. The Lord Mayor to report that, on Monday 28th November, he attended the Abbey Road and Regent's Park Christmas Lights switch on at Circus Road and the City of London Lord Mayor's Banquet at Guildhall.
22. The Lord Mayor to report that, on Tuesday 29th November he attended the College Installation and Reception at Westminster Abbey and the Marylebone Association All-Faith Service and Reception at St Marylebone Parish Church.
23. The Lord Mayor to report that, on Wednesday 30th November, he attended the National Council for the Training of Journalists Equality, Diversity and Inclusion Conference at Reuters, the Clifton Road Lights switch on, the 'Songs that Changed the World' event at St Paul's Church and dinner with the Mayor of Oslo.
24. The Lord Mayor to report that, on Thursday 1st December, he attended the Trafalgar Square Christmas Tree Lighting Ceremony and a reception at the Norwegian Ambassador's Residence.
25. The Lord Mayor to report that, on Friday 2nd December he attended the Tachbrook Market Christmas Lights switch on.
26. The Lord Mayor to report that, on Saturday 3rd December, he attended St Luke's Christmas Fair in

Fernhead Road and the Soho Christmas Lights Project at the House of St Barnabas.

27. The Lord Mayor to report that, on Monday 5th December, he attended the London HQ Action Funder Panel on Victoria Street and the Covent Garden Community Association Carol Service at St Paul's Covent Garden.
28. The Lord Mayor to report that, on Tuesday 6th December, he attended the Strand/Aldwych launch at St Mary Le Strand and Bush House Terrace and a Diplomatic Reception at Buckingham Palace.
29. The Lord Mayor to report that, on Wednesday 7th December, he attended the Gateway Academy Assembly, a tour and lunch at Fortnum and Mason, a speaking engagement at LSE and the Concord London Festive Celebration at The Cavendish.
30. The Lord Mayor to report that, on Thursday 8th December, he attended the King Solomon Academy Winter Fair, the Embassy of Finland Independence Day Reception at the Ambassador's Residence and The Passage Carol Service at St Margaret's.
31. The Lord Mayor to report that, on Friday 9th December, he attended the Paddington Arts Christmas Show at Paddington Arts.
32. The Lord Mayor to report that, on Saturday 10th December, he attended the Queen's Park Winter Festival on Ilbert Street.
33. The Lord Mayor to report that, on Sunday 11th December, he attended the Church Street Christmas Lights switch on and the Silver Sunday Tea Dance at the Grosvenor House Hotel.
34. The Lord Mayor to report that, on Tuesday 13th December, he attended the W9W2 Multi Faith Service at St Mary's Church.
35. The Lord Mayor to report that, on Wednesday 14th December, he attended the Christmas Market at Westminster Cathedral.

36. The Lord Mayor to report that, on Thursday 15th December, he attended the Kensington, Chelsea and Westminster Chamber of Commerce Christmas lunch at the Royal Garden Hotel and the Princess of Wales's Carol Concert at Westminster Abbey.
37. The Lord Mayor to report that, on Wednesday 21st December, he attended the Westminster Cathedral Christmas Celebration and Reception.
38. The Lord Mayor to report that, on Sunday 1st January, he attended the New Year's Day Parade.
39. The Lord Mayor to report that, on Monday 2nd January, he attended the London International Choral Festival Gala Finale Concert at St John's Smith Square.
40. The Lord Mayor to report that, on Thursday 5th January, he attended Marylebone Boys' School Prizegiving.
41. The Lord Mayor to report that, on Friday 6th January, he attended the London New Year's Day Parade Awards Reception at One Whitehall Place.
42. The Lord Mayor to report that, on Monday 9th January, he attended a tour of Westminster Archives Centre.
43. The Lord Mayor to report that, on Tuesday 10th January, he attended an Army Cadets visit to St George's School.
44. The Lord Mayor to report that, on Thursday 12th January, he attended the London Government Dinner at Mansion House.
45. The Lord Mayor to report that, on Monday 16th January, he attended filming at St Luke's Primary School, visited the Newport Place Night Market and attended the Knightsbridge Association 60th Anniversary Reception at the Mandarin Oriental Hyde Park.
46. The Lord Mayor to report that, on Tuesday 17th January he attended Mayfair Times Awards at the JW Marriott Grosvenor House.

4. DECLARATIONS OF INTEREST

5. STATEMENT ON URGENT MATTERS

With the approval of the Chair of the meeting, the Leader of the Council may make a statement on an urgent matter and the Leader of the Opposition will have an equivalent right of reply.

6. PETITIONS AND DEPUTATIONS, IF ANY

7. QUESTIONS

The Lord Mayor will call Members who have indicated that they wish to ask a question after the Leader of the Opposition has asked her questions.

8. COUNCILLOR ISSUES

Councillor Judith Southern – End of Life Care

Councillor Amanda Langford - ASB, Community and Abbey Road Ward

9. FUTURE POLICY PLAN

(Pages 21 - 26)

10. REPORT FOR FULL COUNCIL: COUNCIL TAX DISCOUNTS (INCLUDING COUNCIL TAX LOCAL REDUCTION SCHEME) AND COUNCIL TAX BASE

(Pages 27 - 42)

To receive, consider and debate, if chosen, the following report which contains a recommendation to the Council for approval and adoption.

**64 Victoria Street
London, SW1E 6QP
17 January 2023**

Chief Executive

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CITY OF WESTMINSTER

MINUTES OF PROCEEDINGS

At the Meeting of the Council of the City of Westminster held at 7.00 pm on Wednesday 9th November, 2022 at Westminster Council House, 97-113 Marylebone Road, London, NW1 5PT.

PRESENT

The Lord Mayor, Councillor Hamza Taouzzale

COUNCILLORS

Concia Albert	Iman Less
Gillian Arrindell	Patrick Lilley
Barbara Arzymanow	Patricia McAllister
Geoff Barraclough	Alan Mendoza
Liza Begum	Tim Mitchell
David Boothroyd	Matt Noble
Ruth Bush	Ellie Ormsby
Nafsika Butler-Thalassis	Ralu Oteh-Osoka
Melvyn Caplan	Angela Piddock
Maggie Carman	Robert Rigby
Md Shamsed Chowdhury	Rachael Robathan
Laila Cunningham	Tim Roca
Lorraine Dean	Ian Rowley
Tony Devenish	Cara Sanquest
Paul Dimoldenberg	Caroline Sargent
Robert Eagleton	Karen Scarborough
Paul Fisher	Mark Shearer
Ed Pitt Ford	Selina Short
Jim Glen	James Small-Edwards
David Harvey	Judith Southern
Sara Hassan	Max Sullivan
Adam Hug	Paul Swaddle OBE
Louise Hyams	Jessica Toale
Ryan Jude	Aziz Toki
Aicha Less	Jacqui Wilkinson
	Jason Williams

APOLOGIES: Councillors Elizabeth Hitchcock and Amanda Langford

1 APPOINTMENT OF RELIEF CHAIR

- 1.1 Motion moved by the Lord Mayor and seconded by Councillor Matt Noble, that Councillor Ellie Ormsby be elected as Relief Chair.
- 1.2 Motion put, and on a show of hands, declared **CARRIED**.

2 MINUTES

- 2.1 The minutes of the proceedings at the Council meetings held on Saturday 17 September 2022 and Wednesday 21 September 2022 were, with the assent of the Members present, signed by the Lord Mayor as a true record of the proceedings.

3 LORD MAYOR'S COMMUNICATIONS

- 3.1 The Lord Mayor referred to these as set out on the agenda.

4 DECLARATIONS OF INTEREST

- 4.1 Councillor Paul Swaddle declared a pecuniary interest in relation to the item on the Council's New Gambling Policy and would therefore not participate in any debate on this item or vote on the recommendation.

5 STATEMENT ON URGENT MATTERS

- 5.1 The Leader of the Council, Councillor Adam Hug, made an urgent statement thanking Council staff for all their work on Operation London Bridge.
- 5.2 After Councillor Adam Hug had spoken the Leader of the Opposition, Councillor Rachael Robathan, replied.

6 PETITIONS AND DEPUTATIONS, IF ANY

- 6.1 There were no petitions or deputations received.

Adjournment of Meeting

At this point the Lord Mayor adjourned the meeting to enable the Extraordinary Council Meeting to be held.

7 QUESTIONS

- 7.1 The questions, supplementary questions and replies are included as a recording on the Council's website.

8 COUNCILLOR ISSUES

The Cost of Living Crisis and the Continuing Impact on Young People and Children

8.1 Councillor Sara Hassan spoke and Councillor Tim Roca replied.

Mismanagement of Silver Sunday

9.2 Councillor Jacqui Wilkinson spoke and Councillor Paul Dimoldenberg replied.

9 FUTURE POLICY PLAN

9.1 The meeting debated the item chosen for debate from the Future Policy Plan by the Majority Party.

Climate Emergency

9.2 The Majority Party had selected item number 24 on the Future Policy Plan, Climate Emergency. The debate would be referred to the relevant Executive Director for consideration when reporting on the subject.

10 REPORT FOR FULL COUNCIL: THE COUNCIL'S NEW GAMBLING POLICY

10.1 RESOLVED:

That the Council, in line with the recommendation from the Cabinet Member for Communities and Public Protection, adopted the new Gambling Policy attached to the report as Appendix 1 in accordance with section 349 of the Gambling Act 2005 (the Act) and agreed that it would come into effect on the 12 December 2022.

11 REPORTS OF THE GENERAL PURPOSES COMMITTEE: REVIEW OF THE MEMBER/OFFICER PROTOCOL AND PROGRAMME OF MEETINGS 2023-24

11.1 RESOLVED:

- 1) That the revised Member/Officer Protocol be approved;
- 2) That meetings of the Council be held as follows: 17 May 2023 (Annual), 28 June 2023, 20 September 2023, 15 November 2023, 24 January 2024, 6 March 2024, 15 May 2024 (Annual); and
- 3) That the Programme of other formal Meetings set out in Appendix A of the General Purposes Committee report be approved.

12 NOTICE OF MOTION

- 12.1 The Opposition Party had selected for debate the notice of motion as set out on the agenda. The notice of motion was moved by Councillor Mark Shearer and seconded by Councillor David Harvey.
- 12.2 Councillor Aicha Less moved and it was seconded by Councillor Max Sullivan that the notice of motion be amended, as follows:

~~This Council notes the increasing number of issues of anti-social behaviour (ASB) across Westminster the recent launch of its consultation on a new anti-social behaviour (ASB) strategy, to which all stakeholders can respond. This strategy aims to tackle the behaviours which cause ASB.~~

~~This Council understands the need to constantly review best practice which is why this consultation is underway now. However, there is a great deal of concern amongst residents that the issues will not wait for a new strategy and therefore in addition to the consultation, the Council has increased the number of City Inspectors and is urgently looking at further measures to tackle the problem of ASB. need to be immediately addressed.~~

~~This Council notes the time it takes for cases to come to more formal enforcement and will look at ways to urges that the timescales are accelerated timescales so that the victims are respected and have more faith in the process.~~

~~This Council calls upon the new administration to quickly address these issues in its proposed ASB Strategy that will provide confidence to the victims that their concerns are being addressed.~~

~~This Council notes the decision taken under the previous administration to is concerned about the disbanding of discontinue the Integrated Street Engagement Unit (ISEU) that was provided with one year of funding when it was launched. much needed co-ordination and expertise to deal with significant issues that arise on our streets.~~

~~This Council is very concerned about the major disruption to the city by the weeks of action by various groups such as Extinction Rebellion. Whilst we all supports peaceful protest, but this has to be done in a balanced way and in a way that allows people to get on with their daily working lives. The Council notes the ongoing cooperation between itself, the Metropolitan Police, Transport for London, the Mayor of London and central government on managing disruption around protests in our City.~~

~~This Council therefore resolves to:~~

- ~~1. Continue to support our City Inspectors and the work they do tackling ASB on our streets. Maintain the resources that were in the ISEU.~~
- ~~2. Press Work with the Mayor of London to treat issues of ASB more with the seriousness they deserve and to call on the government to provide the~~

funding for the necessary police resources to assist the Council in tackling these issues ~~that if left unresolved will lead to more serious crime and disorder.~~

3. Urge Work with the Mayor of London and other key stakeholders to effectively manage the ~~take a more proactive response to in managing highly disruptive protests which that~~ cause serious disruption to the public.

12.3 Following debate, The Lord Mayor put the amendment to the motion to the vote and following a show of hands declared the amendment to the motion **CARRIED**.

12.4 The Lord Mayor then put the substantive motion as amended to the vote and following a show of hands declared the substantive motion as amended **CARRIED**.

RESOLVED:

That this Council notes the recent launch of its consultation on a new anti-social behaviour (ASB) strategy, to which all stakeholders can respond. This strategy aims to tackle the behaviours which cause ASB.

This Council understands the need to constantly review best practice which is why this consultation is underway now. There is a great deal of concern amongst residents and therefore in addition to the consultation, the Council has increased the number of City Inspectors and is urgently looking at further measures to tackle the problem of ASB.

This Council notes the time it takes for cases to come to more formal enforcement and will look at ways to accelerate timescales so that the victims are respected and have more faith in the process.

This Council calls upon the new administration to quickly address these issues in its proposed ASB Strategy that will provide confidence to the victims that their concerns are being addressed.

This Council notes the decision taken under the previous administration to discontinue the Integrated Street Engagement Unit that was provided with one year of funding when it was launched.

This Council supports peaceful protest, but this has to be done in a balanced way. The Council notes the ongoing cooperation between itself, the Metropolitan Police, Transport for London, the Mayor of London and central government on managing disruption around protests in our City.

This Council therefore resolves to:

1. Continue to support our City Inspectors and the work they do tackling ASB on our streets.
2. Work with the Mayor of London to treat issues of ASB with the seriousness they deserve and to call on the government to provide the funding for the necessary police resources to assist the Council in tackling these issues.

3. Work with the Mayor of London and other key stakeholders to effectively manage the response to protests which cause serious disruption to the public.

The Meeting ended at 9.53pm.

CHAIRMAN: _____

DATE _____

CITY OF WESTMINSTER

MINUTES OF PROCEEDINGS

At the Meeting of the Council of the City of Westminster held at 7.01 pm on Wednesday 9th November, 2022 at Westminster Council House, 97-113 Marylebone Road, London, NW1 5PT.

PRESENT

The Lord Mayor, Councillor Hamza Taouzzale

COUNCILLORS

Concia Albert	Iman Less
Gillian Arrindell	Patrick Lilley
Barbara Arzymanow	Patricia McAllister
Geoff Barraclough	Alan Mendoza
Liza Begum	Tim Mitchell
David Boothroyd	Matt Noble
Ruth Bush	Ellie Ormsby
Nafsika Butler-Thalassis	Ralu Oteh-Osoka
Melvyn Caplan	Angela Piddock
Maggie Carman	Robert Rigby
Md Shamsed Chowdhury	Rachael Robathan
Laila Cunningham	Tim Roca
Lorraine Dean	Ian Rowley
Tony Devenish	Cara Sanquest
Paul Dimoldenberg	Caroline Sargent
Robert Eagleton	Karen Scarborough
Paul Fisher	Mark Shearer
Ed Pitt Ford	Selina Short
Jim Glen	James Small-Edwards
David Harvey	Judith Southern
Sara Hassan	Max Sullivan
Adam Hug	Paul Swaddle OBE
Louise Hyams	Jessica Toale
Ryan Jude	Aziz Toki
Aicha Less	Jacqui Wilkinson
	Jason Williams

APOLOGIES: Councillors Elizabeth Hitchcock and Amanda Langford

1 NOTICE OF MOTION

- 1.1 Motion moved by Councillor Adam Hug and seconded by Councillor Rachael Robathan that the Council confer the title of Honorary Alderpeople on:

Mr Ian Adams
Mrs Susie Burbridge
Lady Christabel Flight
Mrs Angela Harvey
Mr Guthrie McKie
Ms Papy Qureshi
Ms Judith Warner

1.2 Motion put and on a show of hands declared **CARRIED**.

RESOLVED:

- (i) That the Council confer the title of Honorary Alderman on:
- (a) Mr Ian Adams who was first elected as a Westminster City Council in May 2002 and who retired in May 2022, and served as a Councillor for 20 years. He represented the wards of Little Venice and Hyde Park and sat on a number of Committees including time chairing the Licensing Committee. He served as Lord Mayor in 2017 – 2018 and was the Council's first Lead Member for LGBTQ+.
 - (b) Mrs Susie Burbridge who served as a member for the Lancaster Gate ward from May 1998 until May 2022, a total of 24 years. She was passionate about her local community and championing their issues, especially in regard to housing and services for older people. She served as Lord Mayor from 2011 – 2012.
 - (c) Lady Christabel Flight who was first elected as a Westminster City Councillor in May 2006 and retired in May 2022, a total of 16 years serving the residents of Warwick Ward. She was passionate about services for older people and was the founder of the Silver Sunday programme. She served as Lord Mayor in 2015 – 2016.
 - (d) Mr Guthrie McKie who was first elected as a Westminster City Councillor for Harrow Road ward in May 2002 and retired in May 2022, a total of 20 years. He sat on a number of Policy and Scrutiny Committees in relation to housing and was a tireless campaigner for more social housing in the City.
 - (e) Ms Papy Qureshi who served as a member for the Westbourne ward from May 2006 until May 2022, a total of 16 years. She was an active and passionate member of the Discretionary Housing Payments panel and sat on various Policy & Scrutiny Committees.
 - (f) Ms Judith Warner who was first elected as a Westminster City Councillor, for the Abbey Road ward, in May 1984 and retired in May 2022, a total of 38 years. She chaired the Standards

Committee for a number of years and implemented the Members' Social Media Policy. She served as Lord Mayor in 2010-2011.

- (ii) That the Council confer the title of Honorary Alderwoman on:
 - (a) Mrs Angela Harvey who served as a member for the West End and Tachbrook wards from May 2002 until she retired in May 2022, a total of 20 years. She sat on many Committees and was Chairman of Licensing, Pension Board and Staff Appeals in her term of office. She served as Lord Mayor in 2012-13.

Over the years they had contributed so much to the work of the Council through their caring personality, wisdom, knowledge and vast experience between them undertaking the various roles of Members of numerous committees. They had served the Council and people of Westminster and in particular their constituents with enormous dedication and the Council was asked to agree that they each be honoured by the conferring of the title of Honorary Alderperson.

- (iii) That the Council instruct the Chief Executive to make the necessary arrangements for the preparation and presentation of an address to the Honorary Alderpersons and authorise that the minor necessary expenditure be met from existing budgets.

The Meeting ended at 7.30pm.

CHAIRMAN: _____

DATE _____

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Agenda Item 9

City of Westminster

Council Meeting

Wednesday 25 January 2023

Future Policy Plan

No.	Subject	Cabinet Member Portfolios	Lead Officer
1	Addressing Dementia	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
2	Adult Education	Young People, Learning and Leisure	Debbie Jackson
3	Affordable Business Space	Planning and Economic Development	Debbie Jackson
4	Affordable Childcare	Young People, Learning and Leisure	Sarah Newman
5	Affordable Housing	Housing Services Climate Action, Regeneration and Renters	Debbie Jackson
6	Air Quality	City Management and Air Quality	Amy Jones
7	Alternative Education	Young People, Learning and Leisure	Sarah Newman
8	Anti-social Behaviour	Communities and Public Protection Housing Services	Nicky Crouch
9	Apprenticeships	Young People, Learning and Leisure	Debbie Jackson
10	Assets of Community Value	Planning and Economic Development	Debbie Jackson
11	Benefits administration	Finance and Council Reform	Gerald Almeroth
12	BIDS	Planning and Economic Development	Debbie Jackson
13	Business Rates	Finance and Council Reform	Gerald Almeroth
14	Capital Programme	Finance and Council Reform	Gerald Almeroth
15	Care Act	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
16	CCTV	City Management and Air Quality Communities and Public Protection	Nicky Crouch
17	Child poverty	Young People, Learning and Leisure Adult Social Care, Public Health and Voluntary Sector	Sarah Newman Bernie Flaherty
18	Child Protection	Young People, Learning and Leisure	Sarah Newman
19	Childhood Obesity	Young People, Learning and Leisure Adult Social Care, Public Health and Voluntary Sector	Sarah Newman Bernie Flaherty

20	Strategic Vision	Leader of the Council	Stuart Love
21	Combating Long Term Unemployment	Planning and Economic Development	Debbie Jackson
22	COVID-19 response and city renewal	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
23	Clinical Commissioning Groups	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
24	Climate Emergency	Climate Action, Regeneration and Renters	Amy Jones
25	Commercial Opportunities	Finance and Council Reform	Gerald Almeroth
26	Community Cohesion	Communities and Public Protection	Pedro Wrobel
27	Community Engagement	Communities and Public Protection Planning and Economic Development (Neighbourhood Forums/ Amenity Societies)	Pedro Wrobel Debbie Jackson
28	Community Infrastructure Levy	Planning and Economic Development	Pedro Wrobel Debbie Jackson
29	Corporate Parenting	Young People, Learning and Leisure	Sarah Newman
30	Council Budget & Financial Management	Finance and Council Reform	Gerald Almeroth
31	Council Management	Leader of the Council	Stuart Love
32	Council Tax	Finance and Council Reform	Stuart Love Gerald Almeroth
33	Counter-terrorism	Communities and Public Protection	Stuart Love Nicky Crouch
34	Crossrail 1and 2	City Management and Air Quality	Debbie Jackson
35	Customer Services	Finance and Council Reform	Gerald Almeroth
36	Cycling	City Management and Air Quality	Amy Jones Debbie Jackson
37	Debt Management	Finance and Council Reform	Gerald Almeroth
38	Devolution	Leader of the Council	Stuart Love
39	Encouraging social enterprise	Planning and Economic Development	Debbie Jackson
40	Equalities	Communities and Public Protection	Stuart Love Lee Witham
41	Family Recovery / Troubled Families	Young People, Learning and Leisure	Sarah Newman
42	Fostering and Adoption	Young People, Learning and Leisure	Sarah Newman

43	Education	Young People, Learning and Leisure	Sarah Newman
44	Freedom Pass	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
45	Gangs & Youth Violence	Young People, Learning and Leisure Communities and Public Protection	Sarah Newman Nicky Crouch
46	GP Quality & Performance	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
47	Green Spaces & Parks	City Management and Air Quality	Amy Jones
48	Growth and Economic Development	Planning and Economic Development	Debbie Jackson
49	Public Health	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
50	Healthwatch Westminster	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
51	Homelessness / Rough Sleeping	Housing Services	Nicky Crouch Debbie Jackson
52	Housing Revenue Account	Housing Services Finance and Council Reform	Debbie Jackson Gerald Almeroth
53	Housing Strategy & Housing Renewal	Climate Action, Regeneration and Renters	Debbie Jackson
54	Housing Service	Housing Services	Debbie Jackson
55	Health & Wellbeing Strategy and the Sustainability and Transformation Plan (STP)	Adult Social Care, Public Health and Voluntary Sector	Stuart Love Bernie Flaherty
56	Digital Strategy	Finance and Council Reform	Gerald Almeroth
57	Information Technology Strategy	Finance and Council Reform	Gerald Almeroth
58	Integrated Business Centre	Finance and Council Reform	Gerald Almeroth
59	Legal Services	Finance and Council Reform	Parveen Akhtar
60	Libraries	Young People, Learning and Leisure	Sarah Newman
61	Licensing	Communities and Public Protection	Nicky Crouch
62	Local Government Finance	Finance and Council Reform	Gerald Almeroth
63	London Plan	Planning and Economic Development	Pedro Wrobel Debbie Jackson
64	Protests & demonstrations	Leader of the Council Communities and Public Protection City Management and Air Quality	Nicky Crouch
65	Managing the public realm	Planning and Economic Development City Management and Air Quality	Debbie Jackson Amy Jones
66	Utility Companies	City Management and Air Quality	Amy Jones

67	Mayor of London & London Governance	Leader of the Council	Stuart Love
68	Natural Environment	Climate Action, Regeneration and Renters	Amy Jones
69	Neighbourhood Forums	Planning and Economic Development	Pedro Wrobel
70	Ward budgets	Communities and Public Protection	Richard Cressey
71	Overcrowding (Housing)	Housing Services	Debbie Jackson
72	Parking services and enforcement	City Management and Air Quality	Nicky Crouch
73	Development Planning	Planning and Economic Development	Debbie Jackson
74	Policing	Communities and Public Protection	Nicky Crouch
75	Policy and Scrutiny	Leader of the Council	Richard Cressey
76	Preventing Re-offending	Communities and Public Protection	Nicky Crouch
77	Procurement	Finance and Council Reform	Gerald Almeroth
78	Corporate Property	Finance and Council Reform	Gerald Almeroth
79	Tenancy Agreements (residential)	Climate Action, Regeneration and Renters	Debbie Jackson
80	Public Conveniences	City Management and Air Quality	Amy Jones
81	Queens Park Community Council	Finance and Council Reform	Gerald Almeroth
82	Royal Parks	Leader of the Council	Nicky Crouch Debbie Jackson
83	School Meals	Young People, Learning and Leisure	Sarah Newman
84	School Nursing	Adult Social Care, Public Health and Voluntary Sector Young People, Learning and Leisure	Bernie Flaherty Sarah Newman
85	Sexual Health	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
86	Short Term Lets	Climate Action, Regeneration and Renters	Nicky Crouch
87	City Promotions, Events and Filming	Leader of the Council	Pedro Wrobel
88	Special Needs Provision	Young People, Learning and Leisure	Sarah Newman
89	Specialist Housing Strategy for Older People	Adult Social Care, Public Health and Voluntary Sector Housing Services	Bernie Flaherty Debbie Jackson
90	Sports & leisure services	Young People, Learning and Leisure	Pedro Wrobel
91	Staffing	Leader of the Council	Stuart Love Lee Witham
92	Street Entertainment	Communities and Public Protection Planning and Economic Development	Nicky Crouch

93	Street Management	Communities and Public Protection	Nicky Crouch
94	Substance misuse	Adult Social Care, Public Health and Voluntary Sector	Bernie Flaherty
95	Support for small businesses	Planning and Economic Development	Debbie Jackson
96	Supporting carers	Adult Social Care, Public Health and Voluntary Sector	Sarah Newman Bernie Flaherty
97	City Plan	Planning and Economic Development	Pedro Wrobel Debbie Jackson
98	Transport for London	City Management and Air Quality	Nicky Crouch
99	Bi-borough	Leader of the Council	Stuart Love
100	Violence Against Women & Girls	Communities and Public Protection Adult Social Care, Public Health and Voluntary Sector	Nicky Crouch Bernie Flaherty
101	Voluntary sector and community support, inc Westminster Connects	Adult Social Care, Public Health and Voluntary Sector Communities and Public Protection	Nicky Crouch Pedro Wrobel
102	West End Partnership	Planning and Economic Development	Stuart Love
103	Oxford Street District	Planning and Economic Development	Debbie Jackson
104	Emergency Planning	Leader of the Council	Nicky Crouch
105	City Management	City Management and Air Quality	Nicky Crouch
106	Environment	Climate Action, Regeneration and Renters	Amy Jones
107	Refugee Resettlement	Communities and Public Protection	Nicky Crouch

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City of Westminster

Full Council Report

Date:	25 January 2023
Classification:	General Release
Title:	Council Tax Discounts (including Council Tax Local Reduction Scheme) and Council Tax Base report
Report of:	Executive Director of Finance & Resources
Cabinet Member Portfolio:	Cabinet Member for Finance and Council Reform
Wards Affected:	All
Policy Context:	Statutory duty to set and collect Council Tax
Key Decision:	Yes
Financial Summary:	The report proposes that: <ul style="list-style-type: none">• The Council Tax discount for second homes remains at 0%• The Council Tax discounts for empty properties, including the discounts that replaced the previous Class A and C Council Tax exemptions, remains at 0%.• A Long-Term Empty Property Premium is continued at the maximum level allowed for by central government legislation.• The Director of Revenues and Benefits is authorised to determine any individual local discount requests in 2023/24 under Section 13A(1)(c) of the Local Government Finance Act 1992.• The Council Tax Base is set at 135,955.46 equivalent Band D properties for 2023/24 for the whole City, 91.68 equivalent band D properties for Montpelier Square and 3,637.83 equivalent band D properties for Queen's Park.• The existing Council Tax Local Reduction Scheme is retained for 2023/24.

1. Summary

- 1.1 The Local Government Act 2003 provided local authorities with discretion in relation to the level of Council Tax discount for specific categories of Council Tax properties, namely second homes and long-term empty properties. The Local Government Finance Act 2012 which came into effect in April 2013 removed several Council Tax empty property exemptions and replaced them with locally determined discounts. The Act also enabled local authorities to remove the minimum 10% discount for second homes and to set a local Long-Term Empty Property Premium.
- 1.2 This report recommends retaining the same level of Council Tax discounts in 2023/24 as were set in 2022/23.
- 1.3 The report recommends that the Council continue to charge a Long-Term Empty Property Premium in 2023/24 at the maximum level allowed for by the current legislation.
- 1.4 The Welfare Reform Act 2012 and Local Government Finance Act 2012 replaced the Council Tax Benefit scheme with a locally determined Council Tax Reduction Scheme (also known as a local Council Tax Support Scheme), which is effectively now a type of Council Tax discount. The recommended 100% scheme for 2023/24 is a continuation of the scheme that was originally set by the Council in 2013/14.
- 1.5 The Council Tax Base is calculated in accordance with a nationally prescribed formula and represents the equivalent number of Band D properties within the area. The formula takes account of the number of properties in each band, the number of discounts given for single occupiers, empty dwellings, second homes and other eligible criteria, the prescribed proportions to convert numbers to Band D equivalents, and the estimated collection rate. The relevant regulations were changed from 1 April 2013, to enable the taxbase calculation to include a deduction for the equivalent number of Band D properties relating to the local authority's Council Tax Reduction Scheme. The Council Tax Base must be determined and be notified to the Greater London Authority (GLA) and other levying and precepting bodies. As in the past, these notifications must be made by 31 January.
- 1.6 The calculations as detailed in Appendices 1 and 2 confirm a figure of 135,955.46 equivalent Band D properties for the whole City, 91.68 Band D equivalent properties for Montpelier Square and 3,637.83 Band D equivalent properties for Queens Park. The Queen's Park Community Council was created on 1st April 2014 under the Council's Reorganisation of Community Governance Order 2013. The Queen's Park Community Council is a minor precepting authority for the purposes of Part 1 of the Local Government Finance Act 1992.
- 1.7 The taxbase calculation assumes that the recommendations in the report in relation to the level of Council Tax discounts and the Council Tax Reduction Scheme are adopted.

1.8 The recommendations shown in section 2 of this report were approved by Cabinet on 12 December 2022.

2. Recommendations

2.1 That the Council accepts the recommendations of the Cabinet and that the Council approves the following recommendations for the financial year 2023/24:-

- (i) that the Council Tax discount for second homes remains at 0% unless the government brings forward legislation to enable a Second Home Premium to be charged for the 2023/24 financial year. If this is the case, the premium should be set at the highest level allowed for by the legislation.
- (ii) the Council Tax discounts for empty properties, including the discounts that replaced the previous Class A and C Council Tax exemptions, remain at 0%.
- (iii) that a Long-Term Empty Property Premium continues at the maximum percentage allowed for by the current legislation for the 2023/24 financial year. and to charge the said premium a year after a property has been empty if the government brings forward legislation to allow this
- (iv) that the Director of Revenues & Benefits be given delegated authority to determine any individual local discount applications received from Council Taxpayers during the 2023/24 financial year under section 13A(1)(c) of the Local Government Finance Act 1992.

2.2 That the Council approve the same Council Tax Reduction Scheme for 2023/24 which has operated successfully since 2013/14. The scheme is based on the Default Scheme Regulations, updated to reflect changes made via the Prescribed Requirements Amendment Regulations and with War Disabled Pensions, War Widow, Pensions and Armed Forces Compensation scheme payments disregarded in full when calculating a claimant's income. The same disregards should also apply to Housing Benefit and claims for Discretionary Housing Payment (DHP).

2.3 That the Council resolve that the Council Tax Base for 2023/24 for the Whole City is 135,955.46 equivalent Band D properties, for Montpelier Square alone 91.68 equivalent Band D properties and for Queen's Park 3,637.83 equivalent Band D properties.

2.4 That the Council resolve that the figures set out in paragraph 2.3 above for the Council Tax Base for 2023/24 be used by the Council to make a determination pursuant to the requirements of the Local Government Finance Act 1992.

3. Council Tax Discounts

3.1 Legislation

- 3.1.1 The Local Government Act 2003 provided local authorities with discretion in relation to the level of Council Tax discount for specific categories of Council Tax properties, namely second homes and empty properties. It also made provision for a local authority to set its own “local” Council Tax discount categories.
- 3.1.2 The Local Government Finance Act 2012 which came into effect in April 2013 removed several Council Tax empty property exemptions and replaced them with local determined discounts. The Act also enabled local authorities to remove the minimum 10% discount for second homes and to set a Long-Term Empty Property Premium.
- 3.1.3 The Welfare Reform Act 2012 and Local Government Finance Act 2012 replaced the Council Tax Benefit scheme with a locally determined Council Tax Reduction Scheme (also referred to as a local Council Tax Support scheme), which is effectively now a type of Council Tax discount.

3.2 Second Homes

- 3.2.1 A second home in Council Tax terminology is a furnished property which is no-one’s sole/main residence.
- 3.2.2 The original Council Tax legislation prescribed that all local authorities had to give a discount of 50% for “second home” properties. However, the Local Government Act 2003 provided local authorities with the discretion to change the level of discount to less than 50% but set a minimum discount level of 10%. The Local Government Finance Act 2012 subsequently allowed the minimum discount to be reduced to 0%.
- 3.2.3 The relevant regulations include exclusions to the local authority discretion in relation to second home properties. The main exclusion being that local authorities are not able to amend the level of discount for the second homes of people who are liable for Council Tax on a property that is provided by an employer (tied accommodation). This means that the Council must continue to give a 50% discount for second homes meeting these criteria. A local authority also cannot amend the 50% level of the second home discount for any dwelling that consists of a pitch occupied by a caravan, or a mooring occupied by a boat.
- 3.2.4 For each financial year since 2013/14 the City Council has decided that the second home discount should be set at 0%. It is recommended that the City Council retains the same 0% discount in 2023/24, as a decision to set a higher level of discount would reduce the Council’s income.

3.2.5 It is understood that the government may bring forward legislation to allow for a Second Homes Premium (additional charge) on second homes. There are no further details at this stage and it is unknown when this legislation will be brought forward or any effective date for the change. It is however envisaged that the government may require a 12-month consultation phase before any change can be implemented. The recommendation in this report will allow the imposition of the Second Home Premium for the 2023/24 financial year if the forthcoming legislation allows.

3.3 Empty Properties

3.3.1 Prior to 1 April 2013, all Council Tax empty properties fell under one of the following three categories: -

- Class A Exemption

If the property was empty and subject to major repair works / structural alterations, it was exempt from Council Tax for 12 months.

- Class C Exemption

An exemption from Council Tax was granted for the first 6 months after a property became empty.

- Long-Term Empty Property Discount

This was a locally determined Council Tax discount for the period after a Class A or Class C Exemption had expired. The Council had set a 0% discount level which meant that the owners paid the full Council Tax charge.

3.3.2 The Local Government Finance Act 2012 amended the relevant legislation so that the statutory exemptions referred to above (Class A and Class C) were replaced by locally determined discounts from 1 April 2013.

3.3.3 Since the 2013/14 financial year the City Council has determined that a 0% discount should be set for:

- a) The empty property discount which replaced the Class A exemption
- b) The empty property discount that replaced the Class C exemption
- c) The empty long-term property discount

3.3.4 It is recommended that the City Council retains the same 0% discount for each of the three categories of empty property discount referred to in 3.3.3. The recommendation being based on the fact that any increase in the level of discount will reduce the Council's income.

3.4 Long Term Empty Property Premium

- 3.4.1 The Local Government Finance Act 2012 allows local authorities to set a Long-Term Empty Property Premium for properties that have been empty for at least 2 years. The premium is currently (for 2022/23) set at 100% of the normal Council Tax for properties that have been empty between 2 years – 5 years, 200% of the normal Council Tax for properties that have been empty between 5-10 years and 300% of the normal Council Tax for properties that have been empty for more than 10 years.
- 3.4.2 The current 100% premium on the Council's 277 properties that have been empty between 2 years and 5 years provides around £129K per annum in additional Council Tax income for the Council, whilst the current 200% premium on the Council's 45 properties that have been empty between 5 years and 10 years provides a further £42K per annum in additional Council Tax income. Finally, the current 300% premium on the Council's 24 properties that have been empty over 10 years provides a further £33K per annum in additional Council Tax income for the Council.
- 3.4.3 The government has indicated that it may bring forward legislation to enable the empty property premium to be charged after a property has been empty for one year (instead of the current two years). There are no further details at this stage and it is unknown when this legislation will be brought forward or any effective date for the change. It is however envisaged that the government may require a 12-month consultation phase before any change can be implemented. The recommendation in this report will allow the imposition of the increased Empty Property Premium for the 2023/24 financial year if the forthcoming legislation allows. This will align with the Council's Fairer Westminster agenda and the aim to bring empty properties back in to use.

3.5 Local Council Tax Discounts

- 3.5.1 Section 13A of the Local Government Finance Act 1992 allows a local authority the discretion to create its own "local" Council Tax discounts for local situations which are not already covered by the national statutory discounts. The government's guidance gives the example of a local discount for properties affected by flooding
- 3.5.2 Local discounts granted under Section 13A (I) (c) must be fully funded by the local authority.
- 3.5.3 It has been determined for each financial year since 2013/14 that the Director of Revenues & Benefits would be authorised to determine any individual applications from residents requiring additional assistance under the Local Discount provisions. In 2022/23 there were approved applications totalling £122k. These applications primarily related to care leavers, flood victims and vulnerable residents. It is recommended that the delegation to the Director of

Revenues and Benefits to determine individual applications is retained for 2023/24.

3.6 Council Tax Reduction Scheme

- 3.6.1 The Local Government Finance Act 2012 replaced the Council Tax Benefit scheme with a new locally determined Council Tax Reduction Scheme (also known as a local Council Tax Support scheme) from April 2013. This is effectively now a Council Tax discount.
- 3.6.2 Each local authority is required to annually set a local Council Tax Reduction scheme for working age claimants. The government continues to operate a statutory national scheme for pensioners, which provides them with broadly the same level of Council Tax Support as they received under the previous Council Tax Benefit scheme but has been adjusted by the government since its introduction to incorporate a number of welfare reform initiatives.
- 3.6.3 The local Council Tax Reduction scheme was initially funded through a specific central government grant set at 90% of each local authority's Council Tax Benefit expenditure. The government funding since 2014/15 has been rolled into the government's overall funding settlement and due to the overall cuts in funding for local government effectively increases the initial 10% funding reduction.
- 3.6.4 Since 2013/14, the City Council has agreed a Council Tax Reduction scheme which mirrored the previous Council Tax Benefit scheme, i.e. the City Council absorbed the government's 10% funding cut and did not pass the cut on to the borough's working age claimants. Technically this means that the original Council Tax Reduction Schemes (Default Scheme) Regulations are mirrored within the City Council's local scheme, with the addition that rates used to calculate the discount are uprated each year, and War Disabled Pensions, War Widow, Pensions and Armed Forces Compensation scheme payments are disregarded in full when calculating a claimant's income. It is recommended that this income disregard should also apply to Housing Benefit and claims for Discretionary Housing Payment (DHP).
- 3.6.5 It is recommended that the Council should retain the same Council Tax Reduction Scheme in 2023/24.
- 3.6.6 The Council has in previous years conducted two consultations on the Council's website in relation to the Council Tax Reduction scheme. The results were limited, but the vast majority of responses were positive. Any future change to the Council's Council Tax Reduction scheme will require a full consultation exercise.
- 3.6.7 There is no statutory requirement to consult residents where there is no significant change to a Council's existing scheme.

4. Council Taxbase

4.1 Background

4.1.1 The Council is required for Council Tax purposes to notify the preceptors and levying bodies of the Council Tax Base.

4.1.2 The position is that: -

- a) the Council must approve and notify the preceptors and levying bodies of the Council Tax Base by 31 January each year,
- b) the appropriate figure must be calculated using the Valuation List and Council Tax records as at 30 November.

4.2 The Calculation of the Taxbase

4.2.1 The calculation of the Council Tax Base is by way of a statutory prescribed formula, which is set out at Appendix 1. The legislative changes relating to the Council Tax Reduction scheme resulted in a change to the formula for 2013/14 onwards (The Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012). The change being that an estimate of the number of Band D equivalents relating to the Council Tax Reduction scheme has to be deducted from the overall taxbase. This amendment means that local authority taxbases from 2013/14 onwards are significantly lower than in previous years. However, the reduction was initially compensated for by a new Council Tax Support grant, which the government calculated based on 90% of the Council's previous Council Tax Benefit expenditure. The grant has subsequently been rolled into the government's overall funding settlement.

4.2.2 Appendix 2 shows details of the distribution of properties by Band, and the calculated equivalent Band D properties (known as the "relevant amount") within each Band after applying the formula.

4.2.3 To calculate the Council Tax Base the "relevant amount" figures for each Band have been aggregated and then adjusted to take account of the estimated collection rate and Ministry of Defence properties. The estimated collection rate used in the calculation for 2022/23 was 96%. It is recommended that this percentage should remain for 2023/24 due to the on-going reduction in collection rates nationally arising from the pandemic and the associated difficulties in accurate forecasting. If the forecast collection rate is not achieved, the under collection will be reflected in the Council Tax Collection Fund and the deficit will be shared with the GLA.

4.2.4 The Council Tax Base is calculated, for the whole of the City for 2023/24 as 135,955.46 equivalent Band D properties, for Montpelier Square 91.68 equivalent Band D properties and for Queens Park is 3,637.83 equivalent Band D properties.

- 4.2.5 The Tax Base calculation assumes that the recommendations in this report in relation to the level of Council Tax discounts (including the Council Tax Reduction Scheme) are approved.

5 Financial Implications

- 5.1 The 2023/24 tax base shows a growth of 0.67% when compared with the 2022/23 tax base. The growth will deliver around £418K in additional Council Tax income in 2023/24 for the Council.
- 5.2 The Council's decision in 2013/14 to implement a Council Tax Reduction Scheme which mirrored the previous Council Tax Benefit Scheme, effectively meant that the Council had to absorb the government's 10% cut in funding for the Council Reduction Scheme arrangements. However, the increased Council Tax income derived from the Council Tax discount changes implemented in 2013/14 more than covered the shortfall. This remains the case in 2023/24.
- 5.3 The Business Rate Retention scheme introduced within the Local Government Finance Act 2012 replaced the previous Formula Grant scheme from 1 April 2013. The Retention scheme Funding Baseline was scheduled to be recalculated for the planned scheme Reset in 2020. However, the government's Fair Funding Review, including the funding baseline, and the review / revision of the national Business Rate Retention scheme, has been deferred, partly due to the pandemic and will not now take place in time for the 2023/24 financial year. Therefore, the changes in the Council's Tax Base will not have an effect on the Council's grant funding position for 2023/24.
- 5.4 On 1st October 2013 the Council made the City of Westminster (Reorganisation of Community Governance) Order 2013. This created a new parish of Queen's Park from 1st April 2014. The Queen's Park Community Council was elected on 22nd May 2014 and became a precepting authority. The Queen's Park taxbase of 3,637.83 equivalent Band D properties will result in an overall Council Tax income for the Community Council in 2023/24 (based on the existing precept level) of around £172K.

6. Legal Implications

- 6.1 The legal implications are outlined in the body of the report. There have been no relevant changes in legislation since last year's report.

7 Ward Members Comments

- 7.1 As this report relates to all wards, no Ward Member consultation was required.

7.2 The Ward Members for Queens Park were originally consulted as part of the City of Westminster (Reorganisation of Community Governance) Order 2013.

8 Outstanding Issues

8.1 There are no outstanding issues.

9. Reasons for Decision

9.1 The taxbase decision is sought in order that the Council complies with the requirements of the Local Government Finance Act 1992.

9.2 The retention of the same levels of Council Tax discount, for empty properties and second homes will continue to deliver additional Council Tax income for the Council without disadvantaging any vulnerable members of the community.

9.3 The recommendation to allow the Director of Revenues and Benefits to continue to determine any individual local discount claims will enable assistance to be given to individual Council Taxpayers. This will provide the mechanism for granting the local Council Tax discount for Care Leavers, flood victims and other vulnerable Council Taxpayers.

9.4 The Council's proposed 100% Council Tax Reduction Scheme will mean that the level of Council Tax support provided to the borough's working age claimants will effectively mirror that previously provided under the national Council Tax Benefit scheme.

9.5 The recommendation to continue the Long-Term Empty Property Premium at the maximum allowed for within current legislation aligns with the Council's Fairer Westminster agenda and the aim to bring empty properties back in to use.

10. Background Papers

10.1 There are no additional background papers.

IF YOU HAVE ANY QUESTIONS ABOUT THIS REPORT PLEASE CONTACT
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APPENDIX 1 – Taxbase Formula.

Formula for calculating the Council Tax Base.

For 2023 / 2024 the “relevant amount” for each band is to be calculated in accordance with the formula:

$$((H - Q + E + J) - Z) \times F / G$$

where:

H is the number of chargeable dwellings on the list on the relevant day, (30 November 2022) less an estimate of the number which are exempt.

For these purposes the authority is to take account of any alterations to the list which were shown as having effect on that day, or of any alterations which, though not shown on the list, the authority has been informed of by the Listing officer and had effect on that day. The authority is also to take account of the effect of the regulations under section 13 of the 1992 Act (“disabled reductions”), treating a dwelling as being in the band in respect of which the reduced amount is calculated.

Q is a factor to take account of the discounts to which the amount of council tax payable was subject on the relevant day based on the relevant discount percentage(s).

E is an adjustment to reflect any Council Tax Premium for long term empty properties.

J is an adjustment (positive or negative) in respect of changes in the number of chargeable dwellings or discounts or premiums during the period from the relevant day (i.e. 30 November 2022) to 31 March 2024 calculated as the difference between:

- (i) an estimate of the number of full year equivalent chargeable dwellings not on the list on the relevant day (30 November 2022) but which will be listed in that band for the whole or part of the year, plus
- (ii) an estimate of discounts which are estimated to be applicable on the relevant day, but which will not be applicable for the whole or part of the year, expressed as a full year equivalent number, based on the relevant discount percentage(s).
- (iii) an estimate of the aggregate of the number of chargeable dwellings which are on the list on the relevant day, but which will not be during the year, or part of the year, and the number which are not exempt on the relevant day, but which will be during the year or part of the year, plus
- (iv) the authority’s estimate of the number of discounts, other than those in the formula above, to which Council Tax dwellings calculated for item (H) in the formula above, will be subject for the whole or part year (based on the relevant discount percentage (s)).

Z is the total amount that the authority estimates will be applied pursuant to the authority's council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in that band.

F is the amount of Council Tax payable in respect of dwellings situated in the same billing authority's area (or the same part of such an area) and listed in different valuation bands in the following proportions: -

5 : 6 : 7 : 8 : 9 : 11 : 13 : 15 : 18

where 5 is for band A (Disabled), 6 is for band A, 7 is for band B etc.

G is the number applicable to band D (i.e. 9).

Full Year Equivalents.

Where an authority estimates that discounts / exemptions etc. will apply for only part of the year, or that the dwelling will only be banded for part of the year, the full year equivalent must be calculated for the purposes of the above formula. This will be the number of days for which the dwelling is banded / exempt etc. divided by the number of days in the year.

Appeals.

For the purpose of calculating the Tax Base an authority may estimate the number of appeals against banding that may have an effect on the number of properties within each band.

Council Tax Base.

In order to calculate the Council Tax Base, the "relevant amount" for each band is aggregated and the sum multiplied by the Council's estimated collection rate. An adjustment is made to this figure in respect of MOD property in the area.

MOD Adjustment.

This adjustment is an amount, estimated to be equivalent to the number of Band D dwellings, in respect of where a contribution in lieu of Council Tax is to be made by the Ministry of Defence for Class O (exempt) dwellings.

APPENDIX 2. - Tax base Calculations for 2023/24

TAXBASE FOR THE WHOLE CITY.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.22 FOR THE WHOLE CITY.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 1,736	BAND A : 956.50
BAND B : 6,509	BAND B : 4,118.72
BAND C : 15,772	BAND C : 11,848.89
BAND D : 22,811	BAND D : 19,713.75
BAND E : 24,179	BAND E : 25,644.97
BAND F : 18,956	BAND F : 24,114.28
BAND G : 24,128	BAND G : 36,163.75
BAND H : 16,643	BAND H : 31,512.50
Total : 130,734	Total : 154,073.36

Less Z - = 12,934.76 = 141,138.60
X Collection Rate (96%)
Plus MOD Adjustment + 462.40

TAXBASE = 135,955.46

APPENDIX 2.

TAXBASE FOR MONTPELIER SQUARE ONLY.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.22.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 0	BAND A : 0.00
BAND B : 0	BAND B : 0.00
BAND C : 0	BAND C : 0.00
BAND D : 1	BAND D : 1.00
BAND E : 0	BAND E : 0.00
BAND F : 0	BAND F : 0.00
BAND G : 3	BAND G : 5.00
BAND H : 47	BAND H : 89.50
Total : 51	Total : 95.50

Less Z = 0.00
Plus MOD Adjustment = + 0.00
X Collection Rate (96%) = 91.68

TAXBASE = 91.68

APPENDIX 2.

TAXBASE FOR QUEENS PARK COMMUNITY COUNCIL.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.22 FOR QUEENS PARK PARISH.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 63	BAND A : 34.67
BAND B : 274	BAND B : 181.22
BAND C : 849	BAND C : 637.56
BAND D : 1,946	BAND D : 1,722.00
BAND E : 1,898	BAND E : 2,102.53
BAND F : 253	BAND F : 337.64
BAND G : 53	BAND G : 82.92
BAND H : 3	BAND H : 6.00
Total : 5,339	Total : 5,104.53

Less Z = 1,315.12 = 3789.41
X Collection Rate (96%)
Plus MOD Adjustment + 0.00

TAXBASE = 3,637.83

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