

CORPORATE COMMITTEE

Thursday 30 January 2020 at 6.00 pm

EXTRAORDINARY MEETING MINUTES

PRESENT: Councillor Jonathan Bartley (Substitute), Councillor Linda Bray (Substitute) and Councillor Peter Ely

APOLOGIES: Councillor Scott Ainslie, Councillor Anna Birley, Councillor Adrian Garden and Councillor Jackie Meldrum

1. ELECTION OF CHAIR

MOVED by Councillor Linda Bray, SECONDED by Councillor Jonathan Bartley; and,

RESOLVED: That Councillor Peter Ely be elected Chair.

2. DECLARATION OF PECUNIARY INTERESTS

There were no declarations of interest.

3. CALCULATION OF COUNCIL TAX BASE AND NATIONAL NON-DOMESTIC RATES RETURN 2020/21

Christina Thompson, Director of Finance and Property; Alison McKane, Director of Legal and Finance; and Amaris Wong, Group Finance Manager, introduced the report and responded to questions as follows:

- The report detailed the 2020-1 council tax base, deduced from the number of the borough's dwellings, growth adjustment, premiums, discounts and council tax support.
- National Non-Domestic Rates Tax Base totalled £174.4m (agenda pack, page 8).
- The Empty Homes Premium included just under 195 homes, generating c.£200,000.
- The estimated collection rate was a prudent 96.5%, with the achieved collection rate for 2019-20 at 97.8%, which was in line with other boroughs.
- The Business Rates Pilot Pool was a Government initiative for local authorities to directly receive funding from business rates via delegation into a pooled scheme. London councils had opted for this arrangement on a year-by-year basis, which was set at 100% growth and business rates in the first year and declining to 75% in the second year. Business rates regulations meant that Lambeth, along with other boroughs and the Greater London Authority, continued to pool together, but this now only included a smaller determination of business rates, as Government was no longer allowing the freedom or flexibility as in the previous pilot.
- It was not possible to charge more for unoccupied commercial properties as for unoccupied homes.
- The only risk from the report were if the number of properties in the borough was incorrect. The National Non-Domestic Rate (NNDR1) business rates were also audited

and had been submitted to the GLA and central Government.

- The impact of collection was reviewed, and in consideration of the increasing collection rate, officers decided not to change the Council Tax Support Scheme in 2020-21.
- A full Equalities Impact Assessment (EIA) was not completed for this report as it was concluded that the changes were relevant to the Council's public sector equality duty, but officers would ensure due regard was given to any equalities issues and that this would be kept under review.
- The full council tax report for Cabinet contained an appendix on the Council Tax Support Scheme (CTS). The equalities impact assessment paragraph in the appendix refers to a recent review of the EIA and states that there has been little change to the demography of the CTS caseload and the initial findings still applied. The original decision report for the CTS in 2018/19 included a full equalities impact assessment which would be sent to Members and therefore due regard had been given to these issues at the time of approval of the CTS.
- Officers asked that any individual council tax cases be referred to the team to progress.

RESOLVED by 2 votes for to 1 against:

1. To agree, in accordance with the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) and the Local Authorities (Calculation of Council Tax Base) (England) Regulations 2012, the amount calculated by the Council as its Council Tax Base for the year 2020/21 at 111,520. The Council Tax Base in 2019/20 was 109,258, so there has been a net increase in the base of 2,262 Band D properties, and the percentage increase is 2.1%.
2. To continue to apply the following council tax discounts and premiums adopted in 2013/14 in 2020/21, with only the premium for empty properties changing to 100% for properties empty for between two to five years and 200% for properties empty for at least five years in accordance with the Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018:
 - a premium of 100% on homes empty for between 2 to 5 years (i.e. the council tax liability for such properties is set at 200%);
 - a premium of 200% on homes empty for at least 5 years (i.e. the council tax liability for such properties is set at 300%);
 - a discount of 0% on second homes;
 - a discount of 0% on Class A properties (empty dwellings undergoing major repairs); and,
 - a discount of 0% on Class C properties (vacant, unfurnished dwellings).
3. To agree that no changes to the Council Tax Support Scheme adopted by the authority in 2019/20 will be made and that the scheme will be continued for 2020/21.
4. To approve the business rates tax base set out in the proposed NNDR1 return included in Appendix 3.
5. To delegate authority to the Director of Finance and Property, in consultation with the Cabinet Member for Finance and Performance, to make any incidental amendments to the NNDR1 form arising from its late publication and any technical changes from Government or other later emerging exigencies.

The meeting ended at 6.24 pm

CHAIR
CORPORATE COMMITTEE

Date of Despatch: Friday 7 February 2020

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