

Report to Cabinet

Local Taxation and Benefits Discretionary Policies 2023/24

Portfolio Holder: Councillor Abdul Jabbar MBE, Deputy Leader and Cabinet Member for Finance and Low Carbon

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(Revenues)
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Reason for Decision

The purpose of the report is to seek approval for a number of amended Local Taxation and Benefits Discretionary Policies, and the introduction of an Empty Property Premium Policy for 2023/34.

Executive Summary

This report provides the full detail of proposed updates to the discretionary policies used to support Local Taxation and Benefits administration i.e., Council Tax, Business Rates, Housing Benefits and Council Tax Reduction administration. The policies and proposed changes are:

- **The Discretionary Council Tax Discount Policy**
 - To introduce the option to award a discretionary discount under the Exceptional Hardship Payment (EHP) scheme to Council Tax arrears accrued outside of the current financial year. The EHP scheme is the means in which the Council consider requests for discretionary discounts from residents in Exceptional financial hardship under Section 13A (1)(c) of the Local Government Finance Act.

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- The Discretionary Council Tax Discounts Policy provides guidance in regard to requests for the removal of empty property premiums. The proposed update would remove this guidance so that a new expanded policy can be introduced solely for this purpose as outlined in the Empty Property Premium Policy.
 - The proposed Discretionary Discount Policy is presented at Appendix 1.
- **The Discretionary Rate Relief Policy**
 - Central Government have introduced additional discounts and reliefs for the 2023/24 financial year. They have been incorporated into the proposed Discretionary Rate Relief Policy 2023/24 which is presented at Appendix 2.
- **The Empty Property Premium Policy**
 - For 2023/24 there is the introduction of a policy covering the application of the Empty property Premium in relation to Council Tax.
 - The Council currently applies a 100% empty property premium for property unoccupied and unfurnished for over 2 years. From April 2023, further premiums will be applied for properties unoccupied and unfurnished for over 5 years. This will mean empty property premiums will be applied as set out below.
 - 100% premium on properties unoccupied and unfurnished for at least 2 years
 - 200% premium on properties unoccupied and unfurnished for at least 5 years
 - 300% premium on properties unoccupied and unfurnished for at least 10 years
 - To help provide guidance to affected property owners and to Council Officers administering the premium it is proposed that a specific policy detailing the circumstances in which the Council would consider the removal of the premium is appropriate. This is included at Appendix 5 of the report.
- **Local Welfare Provision and Discretionary Housing Payments**
 - The Local Welfare Provision (LWP) and Discretionary Housing Payments (DHP) policies have also been subject to an annual review. No proposals for changing the policies have been identified for 2023/24.

Recommendation

It is recommended that;

- 1) Approval is given to the proposed amendments to the existing Local Taxation and Benefits Discretionary Policies for 2023/24 together with and the introduction of the Empty Property Premium Policy for the 2023/24 financial year.
- 2) The Discretionary Policies presented as appendices 1-5 are adopted for 2023/24.

Local Taxation and Benefits Discretionary Policies

1 Background

1.1 This report reviews four discretionary Local Taxation and Benefits policies and proposes amendments to the policies where appropriate. It also proposes the introduction of a new policy, the Empty Property Premium Policy. Each policy will be set out in turn throughout the report.

Policy 1 - Discretionary Council Tax Discounts Policy

1.2 Local Authorities can reduce the amount of Council Tax payable by granting locally defined discounts under provisions contained in Section 13A of the Local Government Finance Act 1992.

1.3 The Local Government Act 2012 inserted a new section 13A in the Local Government Finance Act 1992, and this created two discounts.

- Section 13A (1)(a) and (b) requires the Council to operate a Local Council Tax Reduction Scheme. The implications under 13A (1)(a) and (b) are considered and agreed on an annual basis when deciding the Local Council Tax Reduction scheme.
- Section 13A (1)(c) allows for a discretionary reduction which can be used in relation to any individual on a case-by-case basis or by determining a class of case for which the charge should be reduced. The intention behind this legislation is to allow billing authorities the discretion to create local discounts or exemptions to cater for local circumstances, for example flooding. The discount must be funded from the Council's own Revenue Budget (General Fund) and can amount to anything up to 100% of the Council Tax charged.

1.4 The Council currently makes use of Section 13A (1)(c) of the Local Government Finance Act 1992 to provide for a discount of up to 100% for care leavers under the Council Tax Discount for Care Leavers policy. This was approved by Cabinet on 24 April 2017 (discount up to the age of 21) and the discount was extended up to the age of 25 in a report approved by Cabinet on 25 March 2019.

1.5 Section 13A (1)(c) can also be used to support residents on a case-by-case basis, typically when they are experiencing exceptional financial hardship and Cabinet approved the introduction of an Exceptional Hardship Payments (EHP) scheme from 2019/20 to support residents to pay their Council Tax when experiencing financial crisis.

1.6 The Discretionary Council Tax policy also currently provides guidance for officers when considering requests for removal of the Empty Property Premium. Up to 31 March 2023, the Empty Property Premium applied in Oldham is a 100% premium applied to properties unoccupied and unfurnished for over 2 years) and requires long term empty property owners to pay 200% Council Tax. A new policy is to be introduced with effect from 1 April (see 2.12) which in light of the introduction of new

Council Tax empty property premium levels, sets out the circumstances under which the Council would consider the removal of the premium is appropriate.

Policy 2 - Discretionary Rate Relief Policy

- 1.7 The Local Government Finance Act 1988 (LGFA 1988) and the Localism Act 2011 require the Council to maintain a Discretionary Rate Relief Scheme to award Business Rates Relief (also known as Non-Domestic Rates Relief) of up to 100% to certain organisations who operate within specified criteria. These criteria cover:
- Charitable bodies already in receipt of Mandatory Rate Relief of 80% – the Council has further discretion to ‘top up’ this relief to 100% of the rates due.
 - Registered community amateur sports clubs (CASCs) already in receipt of Mandatory Relief of 80% – the Council has further discretion to ‘top up’ this relief to 100% of the rates due.
 - Non-profit making organisations – the Council has discretion to grant Discretionary Rate Relief of between 0% -100% of the Business Rates due.
- 1.8 The Government has, in recent years, introduced several temporary Business Rate Relief schemes. Any awards made under these schemes are awarded under Section 47 of the LGFA 1988 i.e., under the provision enabling Councils to make discretionary payments. However, the Council is fully reimbursed by Central Government by way of grants awarded under Section 31 of the Local government Finance Act 2003. These include:
- Full business rate relief for the following rural businesses serving populations of under 3,000:
 - The only village shop or post office with a rateable value of up to £8,500
 - The only public house or petrol station with a rateable value of up to £12,500
 - The Retail, Hospitality and Leisure Business Rates Relief scheme which provides eligible, occupied, retail, hospitality and leisure properties with a 50% relief, up to a cash cap limit of £110,000 per business.
 - Newspaper relief which applies a £1,500 Business Rates discount for office space occupied by local newspapers, up to a maximum of one discount per local newspaper title and per property, and up to state aid limits. This relief is applied for the financial years 2017/18 to 2024/25.
 - Heat Network Relief which applies to separately rated hereditaments that are wholly or mainly used for the purposes of a heat network and who expect over the next 12 months the heat to be generated from a low carbon source
- 1.9 The Council also has the power to reduce or remit the Business Rates charged in certain circumstances where the business is enduring temporary financial difficulties. This is known as Hardship Relief (HR) and may be awarded where the Council is satisfied that:
- The ratepayer would sustain financial hardship if the Council did not do so;

and,

- It is reasonable for the Council to grant relief with regard to the interests of its Council Tax payers.

1.10 The Council also receives requests from ratepayers asking that the rateable value of premises subject to Business Rates is split between the occupied and unoccupied portions. This means that the Council would only apply and charge Business Rates on the occupied portion of the property. The Council has discretion to accept or refuse a request that the rateable value is split between the occupied and unoccupied portions under Section 44a of the Local Government Finance Act 1988. If the request is accepted, then the Valuation Office Agency is asked to supply a certificate indicating the relevant values for the occupied and unoccupied portions and this certificate is binding upon the Council.

Policy 3 - Local Welfare Provision Policy

1.11 The Welfare Reform Act 2012 ended the provision of Community Care Grants and Crisis Loans for living expenses under the Discretionary Social Fund administered by the Department for Work and Pensions (DWP).

1.12 There was no statutory duty requiring Local Authorities to deliver a scheme, but Oldham Council considered it to be in the best interests of the residents of the Borough to do so.

1.13 Oldham's Local Welfare Provision (LWP) scheme has been operating since 1 April 2013, providing vulnerable residents, who meet the criteria of the policy, with furniture, beds, white goods and more in order to establish or maintain a home in the community.

1.14 Oldham's residents access the LWP scheme by making a claim online or over the phone. In most circumstances a decision is made within 24 hours. The assessor will then notify the applicant of the outcome and order any items awarded from the relevant suppliers.

1.15 All applicants are signposted to other external agencies or internal avenues of support such as the Department for Work and Pensions (DWP) or Welfare Rights Service as appropriate. This approach supports residents to address the longer-term issues which might have contributed to their crisis situation in the first place, helping to ensure that they have the tools they need (e.g., such as budgeting skills) to be able to manage an unexpected crisis in the future.

Policy 4 - Discretionary Housing Payment Policy

1.16 The Discretionary Housing Payments (DHP) Scheme gives local authorities power to make Discretionary Housing Payments (DHPs) to top up Housing Benefit or the Housing Element of Universal Credit to residents who are most in need.

1.17 Central Government provides funding for the scheme. The Department for Work and Pensions (DWP) allocation for DHPs for 2023/34 is £428,970.

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- 1.18 The Council can add additional resources of its own to support the DHP budget up to a ceiling of 2.5 times the DWP allocation, should it wish to do so. For Oldham this would mean a maximum contribution of £1,072,425. There is no budgetary provision in 2023/24 for any additional contribution.
- 1.19 Awards of Discretionary Housing Payments are focused on enabling people to secure, retain and pay for appropriate and sustainable accommodation to support them through temporary difficulties (i.e. where Housing Benefit or the Housing Element of Universal Credit doesn't cover all the rent payable) This is in order to reduce the risk of homelessness and support the stability of families and communities.
- 1.20 All applicants are signposted to other external agencies or internal avenues of support such as the Department for Work and Pensions (DWP) or Welfare Rights Service as appropriate. This approach supports residents to address the longer-term issues which might have contributed to their crisis situation in the first place, helping to ensure that they have the tools they need (e.g., such as budgeting skills) to be able to manage an unexpected crisis in the future.

2 **Current Position**

Policy 1 - Discretionary Council Tax Discounts Policy

- 2.1 The Council currently provides a 100% Council Tax Discount for Care Leavers aged up to the age of 25.
- 2.2 The Council operates an Exceptional Hardship Payments (EHP) scheme to support residents who are experiencing exceptional financial hardship in paying their Council Tax.
- 2.3 The document (attached as Appendix 1) includes a proposed amendment to the 2023/24 Discretionary Council Tax Discounts Policy. This is:
- Removal of the Empty premium/discount guidance so that it can be expanded upon in the proposed Empty Property Premium policy (see 2.12).
 - Removal of the restriction for EHP to only be considered for the current financial year.

Policy 2 - Discretionary Rate Relief Policy

- 2.4 The Council's existing Discretionary Rate Relief Policy outlines the areas of local discretion and the Council's approach to the various discretionary awards. This approach considers the impact:
- of granting Discretionary Rate Relief on the Council's wider financial position and Council Tax payers.
 - on the organisations and businesses that currently receive or may apply for relief in the future.
 - for Oldham residents if relief is awarded and the regeneration benefits for the borough.

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- 2.5 When deciding whether to award any Discretionary Rate Relief, the principal consideration is that in making the award there should be a resultant positive impact for residents and Council Tax payers of Oldham. This consideration also includes long term benefits to both the community and the Council Tax payer, such as increasing employment or improving amenities available to the local community.
- 2.6 The policy document (attached as Appendix 2) sets out proposed amendments to the 2023/24 Discretionary Rate Relief policy. These include the removal of temporary Business Rates discounts that ended on 31st March 2023 and the inclusion of temporary schemes for 2023/24.
- 2.7 The Government confirmed a number of additional Business Rates discounts and reliefs for the 2023/24 financial year that would be funded by a grant awarded under powers of Section 31 of the Local Government Act 2003. Local Authorities are expected to ensure these changes are applied for the start of the 2023/24 billing period. These are:
- Full business rate relief for the following rural businesses serving populations of under 3,000:
 - The only village shop or post office with a rateable value of up to £8,500
 - The only public house or petrol station with a rateable value of up to £12,500
 - Retail, Hospitality and Leisure Relief. The Government has announced the scheme will continue into the 2023/24 financial year and has increased the relief that is available to eligible businesses from 50% to 75%. The cash cap limit per business of £110,000 remains.
 - Supporting Small Business Relief Scheme for ratepayers who are losing some or all of their small business rate relief as a result of a large rateable value increases following the 2023 revaluation. The scheme is available for the 2023/24 and 2024/25 financial years.
 - Newspaper relief. A £1,500 Business Rates discount for office space occupied by local newspapers, up to a maximum of one discount per local newspaper title and per property, and up to state aid limits. This relief is applied for the financial years 2017/18 to 2024/25
 - Heat Network Relief. This relief is targeted at Non-Domestic properties being used wholly or mainly as a heat network which have their own rating assessment. The relief will be for those networks generating from a low carbon source. The Government intends to make this relief mandatory, but the necessary legislation will not be in place before 1 April 2023. Local Authorities are expected to award the relief under discretionary powers using Section 47 of the LGFA 1988.

Policy 3 - Local Welfare Provision Policy

- 2.8 The current Local Welfare Provision (LWP) scheme has been in operation since 2013. This scheme is designed to meet short term emergency and immediate support needs of vulnerable residents and to assist them to establish or maintain a home in the community. Each application is treated strictly on its merits and all applicants are treated equally and fairly. The policy is subject to regular reviews to ensure it is fit for purpose.

2.9 There are no proposed amendments to the policy for 2023/24 (Appendix 3).

Policy 4 - Discretionary Housing Payment Policy

2.10 The current policy specifies how the Council operates the Discretionary Housing Payment scheme and details some of the factors that are considered when determining whether a Discretionary Housing Payment can be made. Each case is treated strictly on its merits and all applicants are treated equally and fairly.

2.11 There are no proposed amendments to the policy for 2023/24 (See Appendix 4).

Policy 5 – Empty Property Premium Policy (new policy)

2.12 The Council currently applies a 100% empty property premium for property unoccupied and unfurnished for over 2 years. From April 2023, further premiums will be applied for properties unoccupied and unfurnished for over 5 years. This will mean empty property premiums will be applied as set out below.

- 100% premium on properties unoccupied and unfurnished for at least 2 years
- 200% premium on properties unoccupied and unfurnished for at least 5 years
- 300% premium on properties unoccupied and unfurnished for at least 10 years

2.13 To help provide guidance to affected property owners and to Council Officers administering the premium, it is proposed that a specific policy detailing the circumstances in which the Council would consider the removal of the premium is appropriate. This policy is presented at Appendix 5.

3 **Options/Alternatives**

3.1 The following options are available:

3.2 **Option 1 - Do nothing**

Policy 1 - Discretionary Council Tax Discount Policy

The Council would continue to award a 100% Council Tax Discount for care leavers up to the age of 25 and consider requests from residents for Exceptional Hardship Payments.

Council Officers would have limited guidance in place for considering requests from long term empty property owners to remove the 100% Council Tax empty premium and could only consider Discretionary Council Tax reductions through the Exceptional Hardship payment scheme for the current financial year.

Policy 2- Discretionary Rate Relief Policy

The Council would still administer the temporary Business Rates discount and relief schemes introduced by Central Government. However, the Discretionary Rate Relief Policy would not provide guidance to ratepayers about the operation of the scheme.

Policy – 3 Local Welfare Provision Policy

No amendments are proposed to the Local Welfare Provision Policy in 2023/24 so this option would have no effect.

Policy 4 - Discretionary Housing Payment Policy

No amendments are proposed to the Discretionary Housing Payments Policy in 2023/24 so this option would have no effect.

Policy 5 - Empty Property Relief Policy

Council Officers would continue to use the limited guidance outlined in the Discretionary Council Tax discount policy.

3.3 **Option 2 – Approve the Local Taxation and Benefits Discretionary Policies**

Policy 1- Discretionary Council Tax Discount policy

Adopting a revised policy and introducing the Empty Property Premium Policy (see below) would ensure clear and transparent guidelines are used when assessing requests for removal of the Empty Property Premium from property owners. The aim of these changes is to ensure the Council does not penalise property owners who have made reasonable efforts to bring their empty properties back into use but have been prevented from doing so due to exceptional circumstances.

Policy 2 - Discretionary Rate Relief Policy

Adopting a revised policy for 2023/24 would ensure that:

- Guidance is incorporated into the policy about the increase in Retail Hospitality Leisure Relief, Supporting Small Businesses relief and Business Rates Heat Network Relief.

Policy 3 - Local Welfare Provision Policy

No changes to the policy are proposed in 2023/24 so the policies would remain as 2022/23.

Policy 4 - Discretionary Housing Payment Policy

No changes to the policy are proposed in 2023/24 so the policies would remain as 2022/23.

Policy 5 - Empty Property Premium Policy

Adopting the new policy would ensure there is clear criteria the Council will consider when requested to waive the Council Tax Premium for property owners under certain circumstances.

4 Recommended Option

- 4.1 Option 2 – The recommended option is to approve the updated Local Taxation and Benefits Discretionary Policies and the introduction of the Empty Property Premium Policy for the 2023/24 financial year.

5 Consultation

- 5.1 During the review of each policy, feedback has been obtained from relevant services involved in the application.

6 Financial Implications

- 6.1 The proposed update to the policies outlined in this report will have the following direct financial implications:

Discretionary Council Tax Discounts Policy

The introduction of the ability to award EHP for Council Tax debts accrued outside of the current year will have a negligible impact on the amount of cash received but would allow the Council to more accurately assess its ability to recover any outstanding debts.

Discretionary Rate Relief Policy

Any costs associated with the Rural Rate Relief, Retail Discount, Local Newspaper Relief, Supporting Small Business Relief and Low Carbon Heat Network Relief scheme will be reimbursed by the Government through Section 31 grants.

Local Welfare Provision Policy

There are no proposed changes to the policy and all payments are funded from an earmarked reserve.

Discretionary Housing Payment Policy

Government resources for 2023/24 were confirmed by Central Government on the 28 February 2023 to help support DHPs. The Council has been granted a sum of £428,970 for the financial year ending 31 March 2024. The Council has not allocated any top-up resources to the DHP scheme for 2023/24.

Empty Property Premium Policy

The establishment of clear and transparent guidelines when assessing requests for both application and removal of Empty Property Relief, will help ensure that property owners who have made reasonable efforts to bring their empty properties back into use are not unduly financially penalised. The impact of any Empty Property Premium removals under these circumstances will result in a negligible impact on the amount of cash received but would simultaneously help increase Council Tax collection rates in the future as stock comes back into use.

With regards to the application of Empty Property Premium Charges, current estimates are that by applying an additional premium of an extra 100% for unfurnished/unoccupied properties of between 5-10 years and 200% for unfurnished/unoccupied properties of over 10 years, the Council will increase its net collectible debit by approximately £0.293m. Applying a collection rate of 67.05%, calculated from historic Council Tax Premium collection data, the Council will increase cash collection by approximately £0.196m. This has already been factored into relevant budget estimates.

- 6.2 All policy changes are required to fit within the existing budgetary provision.

(John Hoskins – Finance Manager)

7 Legal Services Comments

- 7.1 Option 2, approval of the updated Local taxation and Benefits Discretionary Policies is supported. It is important that guidance is up to date and transparent. For example, the improved clarity on the guidance around Empty Property Premiums in the Borough is helpful to those who might contact the Council about the policy and help show clarity about decisions that have been made by the Council. This reduces the risk of any challenges around such decisions and helps to avoid reputational risks. Alex Bougatef – Group Solicitor – Litigation.

8. Co-operative Agenda

- 8.1 The operation of Local Taxation and Benefits discretionary policies is consistent with the Council's Co-operative ethos.

9 Human Resources Comments

- 9.1 Not applicable

10 Risk Assessments

- 10.1 Not applicable

11 IT Implications

- 11.1 Not applicable

12 **Property Implications**

12.1 Not applicable

13 **Procurement Implications**

13.1 Not applicable

14 **Environmental and Health & Safety Implications**

14.1 Not applicable

15 **Equality, community cohesion and crime implications**

15.1 Not applicable

16 **Implications for Children and Young People**

16.1 The application of the Council Tax discount for care leavers is the only specific impact on children and young people.

17 **Equality Impact Assessment Completed?**

17.1 In taking financial decisions the Council must demonstrate that it has given “due regard” to the need to eliminate discrimination, promote equality of opportunity and promote good relations between different groups.

17.2 Demonstrating that “due regard” has been given involves:

- assessing the potential equality impacts of proposed decisions at an appropriate stage in the decision-making process - so that it informs the development of policy and is considered before a decision is taken;
- ensuring that decision makers are aware of the equality duties and any potential equality issues when making decisions.

NB – having due regard does not mean the Council cannot make decisions which have the potential to impact disproportionately, it means that we must be clear where this is the case and must be able to demonstrate that we have consulted, understood and mitigated the impact.

17.3 To ensure that the process of impact assessment is robust, it needs to:

- Be specific to each individual proposal;
- Be clear about the purpose of the proposal;
- Consider available evidence;
- Include consultation and involvement with those affected by the decision, where appropriate;
- Consider proposals for mitigating any negative impact on particular groups;
- Set out arrangements for monitoring the actual impact of the proposal.

17.4 The Equality Act 2010 extends the public sector equality duties to cover eight protected characteristics, namely: age, disability, gender, gender reassignment, pregnancy and maternity, race, religion and belief and sexual orientation.

17.5 There is no duty to undertake an equality impact assessment (EIA) but an EIA is recognised as a useful tool in performing and recording the duty to have due regard. Equality Impact Assessment documents have been prepared for each policy and are included at Appendices 6 to 10.

18 **Key Decision**

18.1 Yes

19 **Key Decision Reference**

19.1 FLC-02-23

20 **Background Papers**

20.1 The following is a list of background papers on which this report is based in accordance with the requirements of Section 100(1) of the Local Government Act 1972. It does not include documents which would disclose exempt or confidential information as defined by the Act:

File Ref: The background papers to this report are the Council Tax Discount for Care Leavers policy approved by Cabinet on 24th April 2017 (discount up to the age of 21) and The Local Taxation and Benefits Discretionary Policies approved by Cabinet on 23 March 2020. Both papers are publicly available at www.Oldham.gov.uk

Officer Name: Adam Parsey

Contact No: 1656

21 **Appendices**

21.1 Appendix 1 – Discretionary Council Tax Discount Policy

21.2 Appendix 2 – Discretionary Rate Relief Policy

21.3 Appendix 3 – Local Welfare Provision Policy

21.4 Appendix 4 – Discretionary Housing Payment Policy

21.5 Appendix 5 – Empty Property Premium Policy

21.6 Appendix 6 – Equality Impact Assessment – Discretionary Council Tax Discount Policy

21.7 Appendix 7 – Equality Impact Assessment – Discretionary Rate Relief

21.8 Appendix 8 – Equality Impact Assessment – Local Welfare Provision scheme

21.9 Appendix 9 – Equality Impact Assessment – Discretionary Housing Payments

21.10 Appendix 10 – Equality Impact Assessment – Empty Property Premium Policy

Discretionary Council Tax Discount Policy

**Guidelines for the award of Discretionary
Discounts for Council Tax**

March 2023

1 Introduction and Scope

- 1.1 This policy sets out the Council's approach to the awarding of Council Tax discretionary discounts and demonstrates that the Council is fair, consistent in its approach and sufficiently flexible to consider individual circumstances.
- 1.2 The policy has been developed to provide guidance in two areas. Section 2 sets out the guidance to support awards of Exceptional Hardship Payments (EHPs) which are available to support residents experiencing exceptional financial hardship in paying their Council Tax. Section 3 sets out guidance to support the award of discounts to care leavers.
- 1.3 Under The Local Government Finance Act 1992 (Section 13A (1) (c)) (as amended) and the Local Government Act 2003 (Section 76), Local Authorities can use discretion to reduce a part or all of the Council Tax liability where they are satisfied that the Council Tax payer would suffer hardship if it did not do so.
- 1.4 Section 13A(1)(c) allows for a discretionary reduction which can be used in relation to any individual on a case-by-case basis, or by determining a specific class of case for which the charge should be reduced.
- 1.5 Although the decision to reduce an individual's Council Tax liability is discretionary, the actual award (or refusal of) can be challenged by way of an appeal to a Valuation Tribunal.
- 1.6 Periodically the Government may introduce a specific scheme in response to an event such as a natural disaster (e.g. flooding). Where such schemes are introduced, funding is normally fully met by Government. Any such schemes that are introduced with the intention to be awarded under Section 13A (1) (c) of The Local Government Finance Act 1992 (as amended), will be administered in accordance with any instructions and guidance set out by Government.
- 1.7 This policy will be reviewed on an annual basis, or as required, in response to changes in legislation or the priorities of the Council. The Cabinet Member for Finance and Low Carbon, in conjunction with the Director of Finance is authorised to vary the criteria, funding and application processes set out in this policy to ensure it continues to remain fit for purpose and within budget.

2 Exceptional Hardship Payments (EHPs)

2.1 Introduction and Scope

- 2.1.1 The Council is aware of its statutory duties under Section 13A(1)(c) of the Local Government Finance Act 1992 (as amended). This regulation allows billing authorities the discretion to reduce Council Tax in individual cases.
- 2.1.2 The Council has therefore made provision to assist residents who are facing exceptional financial hardship. Payment made under this provision will be known as Exceptional Hardship Payments (EHPs).
- 2.1.3 EHPs are not the same as payments made under the Council's Council Tax Reduction Scheme (CTR). Residents on low incomes should first explore whether there is an entitlement to CTR before making an application for EHP.
- 2.1.4 The Council will ensure each application received for EHP, will be treated on its own merits and all applicants will receive equal and fair treatment regarding accessibility to the fund and the decisions made.
- 2.1.5 EHPs are only intended as short-term assistance and should not be considered as a way of reducing Council Tax liability indefinitely.
- 2.1.6 The Council will give particular (but not exclusive) consideration to applications where the applicant is experiencing specific, exceptional or unforeseen situations which then impact on their ability to meet their Council Tax liability.
- 2.1.7 In considering an award the Council must be satisfied that:
- It is reasonable to expect other Council Tax payers to meet the cost of reducing the tax.
 - It would be unfair to ask the applicant to meet their Council Tax liability based solely on their own individual circumstances and not on circumstances that affect all or a significant proportion of the residents of Oldham.

2.2 Criteria for an application

- 2.2.1 The Council recognises the importance of protecting its most vulnerable residents. This policy has been created to ensure that an appropriate level of protection and support is available to those claimants most in need.
- 2.2.2 Hardship can be a result of many different and exceptional circumstances which could include, but are not limited to: -
- Multiple and complex issues facing the claimant and his/her household
 - The death of a partner or dependant
 - Sudden increases in other expenses due to a family member's illness or incapacity
 - Sudden reduction in income due to loss of employment.

The Council will consider all relevant circumstances and resources. For example, it may not be appropriate to attempt to alleviate hardship through the award of financial assistance where advice and assistance in accessing other available support may be of greater benefit.

The Council will consider the full circumstances of the applicant before deciding whether to award an EHP. The Council will be looking for something out of the ordinary that makes it very difficult for the claimant to pay their Council Tax.

2.2.3 When assessing a claim for EHP, The Council must be satisfied that:

- The applicant is unable to meet either all or part of their Council Tax liability.
- All reasonable steps have been taken to meet the full Council Tax liability prior to submitting the EHP application.
- The applicant's current circumstances are unlikely to improve during the period for which the EHP may be awarded, which would make payment of their Council Tax unlikely.
- There is evidence of exceptional hardship or exceptional personal circumstances that justify a reduction in Council Tax liability.
- The applicant has no assets that could be realised and used to pay Council Tax.
- Entitlement to all other reliefs, discounts, exemptions, discretionary payments and other available support have been considered.
- Non-payment of Council Tax is not due to the taxpayer's own wilful refusal or culpable neglect.

2.3 What an EHP does not cover

2.3.1 EHPs cannot be awarded:

- To help towards payment of rent
- Where the applicants Council Tax liability is nil as a result of any other discount or exemption
- For any reason other than to reduce Council Tax liability.

2.4 Making an Application

2.4.1 The applicant, or a party authorised by the applicant such as an appointee or advocate, must complete and submit an EHP application form along with any evidence requested within the application form. To support applicants the Council will encourage the use of an online application form which will be available on the Council's website www.oldham.gov.uk.

(Applications will not be considered if they are made by landlords or managing agents of properties where the claimant is liable for Council Tax).

- The application must detail the hardship or personal circumstances upon which the request is based.
- Applicants are required to include evidence of their financial circumstances to enable the Council to make an informed assessment of their ability to pay. Financial evidence can include, but is not limited to, household income and expenditure details, utility bills, household bills and all debt.

- Further evidence may be requested that is relevant to the application (e.g., specific details about income and expenditure details and medical evidence) where appropriate.
- Applicants will be expected to provide further information in support of their claim within one month of submitting their application or the application will be rejected.
- The Council will not reimburse any costs an applicant may incur in making an application or in providing requested evidence.

2.5 Making an Award

2.5.1 Applications will be reviewed initially by the Council's Exchequer Client Manager (Revenues) and a recommendation made to the Council's Assistant Director, Revenues and Benefits for a decision.

2.5.3 Any reasonable request for backdating an award of EHP will be considered but such consideration will generally be limited to the current financial year and will not normally be granted for a period exceeding 3 months prior to the date of application.

2.5.4 EHPs are intended as short-term assistance and the claimant will be expected to have made clear attempts to improve their financial circumstances during any award.

2.5.5 Claimants may make subsequent applications once their initial award has expired or if their circumstances have changed or worsened since an original application was refused.

2.5.6 Awards will normally be paid only once. The reduction in liability will be applied to the relevant Council Tax account and a revised bill will be issued. No cash alternative to this approach is available.

2.5.7 An award will usually be a percentage of the net Council Tax liability (the amount payable following the award of any benefit, discount, exemption or relief) and be for a specified period. The award will not exceed 100% of Council Tax liability.

2.5.8 The claimant must inform the Council about any changes in their circumstances that might affect their claim for EHP within 21 days of that change.

2.5.9 Decisions will normally be made within one month of the application provided all supporting information has been received and will be notified to the applicant as soon as practicable thereafter. The award notification will set out:

- The amount of EHP awarded
- The period of the award
- When the award will be paid
- The requirement to report changes in circumstances
- What the claimant can do if they do not agree with the award decision, and
- Details of where the claimant can obtain independent debt advice

2.5.10 If the application is not successful, the notification will include:

- The reasons for refusal and the appeal rights.
- Details of where the claimant can obtain independent debt advice

- 2.5.11 If it is subsequently identified that an award was made as a result of false or fraudulent information, the Council will withdraw the award and recover the resulting sum due. The Council has a zero tolerance regarding fraud and reserves the right to report any suspected fraudulent claims to the Councils Counter Fraud team.
- 2.5.12 Under Section 16 of the Local Government Finance Act 1992, there is a right of appeal if a Council Taxpayer applying for a discretionary reduction under Section 13A(1)(c) is not satisfied with the Council's decision. The guidance detailing how to appeal is set out in Section 4.

3 Council Tax Discount for Care Leavers

3.1.1 Oldham Council wants to support care leavers in their transition to independent living by offering a 100% Council Tax discount up to the age of 25.

3.1.2 A care leaver is defined as a person who has been in the care of a local authority (looked after) for at least 13 weeks since the age of 14 and who was in care on their 16th birthday.

3.2 Qualifying Criteria

3.2.1 Confirmation will be sought from Oldham Council's Children's Social Care or other public body or professional organisation that care leaver status applies. Most discount cases will be referred directly by the Council's Children's Services team. However, care leavers can also make a direct application for a discount and this will be made available on the Council's website www.oldham.gov.uk

3.2.2 The care leaver must live in the Borough at the address the award relates to and be the person responsible for payment of Council Tax to qualify for the discount.

3.2.3 The discount will not be means tested.

3.3 Discount Scheme

3.3.1 The care leavers discount was introduced in April 2017, as such care leavers who become responsible for Council Tax after this date will be granted the discount from the date of occupation.

3.3.2 The level of discount applied will be 100% of Council Tax liability after any entitlement to any national reliefs, exemptions or other discounts including entitlement to Council Tax Reduction have been calculated and awarded.

3.3.3 If, subsequent to an award, the care leaver's liability for Council Tax reduces during the period of the award, for example if the care leaver becomes entitled to a single person discount, the care leaver's discount will be amended to ensure the award does not exceed the care leaver's Council Tax liability.

3.3.4 Where awarded, the discount will remain in force until the care leaver reaches the age of 25 years or ceases to become responsible for Council Tax whichever date occurs first.

- 3.3.5 When a discount has been given, a Council Tax bill will be issued showing the detail. If a discount request is refused, a letter will be issued outlining the reasons for the refusal.
- 3.3.6 Under Section 16 of the Local Government Finance Act 1992, there is a right of appeal if a customer applying for a discretionary reduction under Section 13A(1)(c) is not satisfied with the Council's decision. The guidance detailing how to appeal is set out in Section 4.

4 Appealing a Decision

- 4.1 If an applicant disagrees with a decision, there is a right to request that the application is reviewed by the Assistant Director, Revenues and Benefits.
- 4.2 Any requests for a review of the decision must be made within one calendar month of the original decision letter being issued.
- 4.3 All applications for a review of the decision must be made in writing or via email and must outline the reasons why the applicant is disputing the decision.
- 4.4 The applicant will be notified in writing of the outcome of the review and the reasons for the decision.
- 4.5 If the applicant disagrees with the outcome of the internal review undertaken by the Assistant Director, Revenues and Benefits they can appeal to the Valuation Tribunal. Appeals must be made directly to the Valuation Tribunal.
- 4.6 The Valuation Tribunal can only consider whether the decision made by the Council was made reasonably by applying judicial review principles. The Valuation Tribunal cannot award discretionary reductions but may ask the Council to review its policy or decision again.

APPENDIX 2

Discretionary Business Rate Relief Policy 2023/24

**Guidelines for the Award of Discretionary
Business Rates Relief**

1. INTRODUCTION AND SCOPE

- 1.1 Discretionary Rate Relief (DRR) is granted in accordance with Section 43 and Section 44a of the Local Government Finance Act 1988 (LGFA 1988) and Section 47 and 49 of the LGFA 1988 as amended by the Localism Act 2011.
- 1.2 Clause 69 of the Localism Act 2011 amended Section 47 of the LGFA 1988 to allow billing authorities the discretion to fund their own local discounts. Since April 2012, the Council has been able to grant Business Rates discounts entirely as it sees fit within the limits of the primary legislation and European rules on state aid. These powers can be used to encourage new business and investment, as well as to support local shops or community services.
- 1.3 The introduction of the Business Rates Retention scheme in 2013 meant that Local Authorities now have a financial stake in the income generated from Business Rates in their area. Since April 2017, the Council has participated in the 100% Business Rates Retention pilot scheme.
- 1.4 This means that Mandatory and Discretionary Relief is financed 99% by the Council and 1% by the Greater Manchester Combined Authority. The Government has pledged that Greater Manchester authorities will suffer no financial detriment as a result of participating in the 100% pilot scheme. This extends to the awarding of mandatory and discretionary rate reliefs.
- 1.5 In view of the direct cost of awarding Business Rates relief, the Council has determined that its DRR policy is reviewed annually to ensure that awards of DRR are appropriate and maximise benefits to Oldham residents.
- 1.6 This policy document outlines the areas of local discretion and the Council's approach to the various awards. This approach has regard to the impact:
 - Of granting DRR (including Section 44a Relief and Hardship Relief) on the Council's wider financial position and Council Tax payers;
 - On the organisations and businesses that currently receive or may apply for relief in the future;
 - For Oldham residents and any regeneration benefits to the borough.
- 1.7 The principal consideration when making an award is that any relief granted is in the best interests of the residents and taxpayers of Oldham and produces a local benefit. It will also be reflective of and complementary to the co-operative ethos of the Council.
- 1.9 The Government has introduced several rate relief schemes in recent years, some of which are available for specified years only. The criteria and funding for these schemes are detailed within Government guidance issued to Local Authorities. The Government funded schemes in relation to 2023/24 can be found in section 11.

2 CHARITABLE RELIEF (CHARITIES)

2.1 Mandatory Rate Relief of 80% is granted to charities in the following circumstances where the:

- Ratepayer of a property is a charity or the trustees of a charity; and
- The property is wholly or mainly used for charitable purposes (including charity shops, where the goods sold are mainly donated and the proceeds are used for the purpose of the charity).

2.2 The Council does not have any discretion regarding the award of Mandatory Rate Relief; however, the Council must be satisfied that the statutory criteria has been met. For this purpose, the Council will use guidance provided in both the LGFA 1988, and by reference to other enactments and case law.

2.3 The Council will refer to the Charity Register for evidence of charitable status however absence from the register does not mean an organisation has not been established for charitable purposes as certain organisations are exempt from registration under the Charities Act 1993.

2.4 In cases where a charity is in receipt of mandatory rate relief of 80%, the Council has discretion to grant up to 20% additional rate relief known as a DRR top up.

2.5 The Council will consider applications for a DRR top up from charities based on their own merits, on a case-by-case basis. However, the principal consideration is that the relief is in the best interests of the residents and taxpayers of Oldham and produces a local benefit as the Council must contribute to the cost of each award. As such, top up will be awarded generally to the following type of registered charities:

- Scouts, guides, cadets and other clubs/associations for young people;
- Community schemes encompassing organisations providing support for those over the age of retirement, community transport, those based on volunteering and residents' associations;
- Organisations providing support in the form of advice, training for employment, counselling;
- Organisations that provide services that address the consequences of ill health and disability;
- Charitable sporting clubs (also see CASCs);
- Locally based leisure and cultural organisations;
- Armed forces veteran's associations;
- Locally based charities;
- Charity shops (operated by either locally based or national charities);
- Local childcare providers registered as charities

3 REGISTERED COMMUNITY AMATEUR SPORTS CLUBS (CASC) RELIEF

3.1 Mandatory rate relief of 80% is granted to registered community amateur sports clubs (CASCs). To qualify as a CASC, a sports club must fulfil all the following criteria. It must be:

- Open to the whole community;
- Run as an amateur club;
- Non-profit making and
- Aiming to provide facilities for, and encourage people to take part in, eligible sport.

3.2 In cases where a CASC is in receipt of Mandatory Rate Relief of 80%, the Council has discretion to grant up to 20% additional rate relief as a DRR top up.

3.3 The principal consideration is that any relief is in the best interests of the residents and taxpayers of Oldham. However, in determining the application the following matters will be taken into consideration:

- How the CASC supports and links into the Council's corporate vision and priorities;
- A club should have an open access policy. If a club effectively discriminates by only accepting members who have reached a particular standard, rather than seeking to promote the attainment of excellence by enhancing access and the development of sporting aptitude, then it does not fulfil the requirements;
- Although clubs should be open to all without discrimination, single sex clubs may be permitted where such restrictions are not discriminatory in intent but a genuine result of physical restraints (such as changing room facilities) or the requirements of the sport. In such cases, the organisation will be required to provide proof of such limiting factors.

3.4 If the organisation applying for a DRR requires membership or an entry fee, the Council will consider whether:

- Membership is open to everyone, regardless of race, ethnic origin, sex, marital or parental status, sexual orientation, creed, disability, age, religious affiliation or political belief,
- The subscription or fee is set at a level which is not prohibitively high and considered to be affordable by most sections of the community
- Fee reductions are offered for certain groups such as, for example, under 18s or over 60s
- Membership is encouraged from groups who face social barriers, such as, for example, young people not in employment, education or training; people above working age; or people with disabilities
- Facilities are made available to people other than members.

3.5 It should be noted that sports clubs which run a bar are unlikely to be awarded relief if their main purpose is the sale of food or drink. However, if the sale of food or drink by the organisation aids the overall operation and development of the organisation in achieving its objectives, this would be permissible if the principal objectives of the organisation meet the eligibility criteria detailed at 3.1. If the bar makes a profit, this profit must be reinvested to support the organisation in achieving its principal objectives. Financial information will be required to evidence any profit and its use.

4 NON-PROFIT MAKING ORGANISATIONS INCLUDING COMMUNITY INTEREST COMPANIES (CIC)

4.1 The Council has the power to grant discretionary rate relief of up to 100% f to non-profit making organisations. The main objectives of the organisation must be related to:

- Relief of poverty
- Advancement of religion
- Advancement of education
- Social Welfare
- Science
- Literature
- Fine arts
- Recreation
- Or be otherwise beneficial to the community

An organisation must be able to demonstrate how it:

- Meets local needs and benefits local people; and
- Provides a valuable service to the community; and
- Is open to all sections of the community and operates in such a way that it does not discriminate against any section of the community; and
- It is not conducted or established for the primary purpose of accruing profit.

4.2 The Council will consider applications for a DRR top up from non-profit making organisations based on their own merits, on a case-by-case basis. However, the principal consideration is that the relief is in the best interests of the residents and Council Tax payers of Oldham and produces a local benefit as the Council must contribute to the cost of each award. As such, top up will generally be awarded to the following type of non-profit making organisations:

- Scouts, guides, cadets and other clubs/associations for young people;
- Community schemes encompassing organisations providing support for those over the age of retirement, community transport, those based on volunteering and residents' associations;
- Organisations providing support in the form of advice, training for employment or counselling;
- Organisations that provide services that address the consequences of ill health and disability;
- Locally based leisure and cultural organisations;
- Armed forces veteran's associations.

4.3 If the organisation applying for DRR requires membership or an entry fee, the Council will consider whether:

- Membership is open to everyone, regardless of race, ethnic origin, sex, marital or parental status, sexual orientation, disability, age, religious affiliation or political belief,
- The subscription or fee is set at a level which is not prohibitively high and considered to be affordable by most sections of the community;

- Fee reductions are offered for certain groups such as, e.g., , under 18s or over 60s;
- Membership is encouraged from groups who face social barriers, such as, for example, young people not in employment, education or training; people above working age; or people with disabilities;
- Facilities are made available to people other than members.

4.4 Where the applicant organisation requires membership, at least 50% of the members should reside within the boundaries of the Borough of Oldham (evidence of this will be required).

5 LOCAL CHILD CARE PROVIDERS

5.1 The Council will consider applications for DRR from local childcare providers based on their own merits on a case-by-case basis. The principal consideration is that any relief is in the best interests of the residents and taxpayers of Oldham and produces a local benefit as the Council must bear a percentage of the cost of any relief granted. Criteria in relation to an award are:

- A local childcare provider is in receipt of Mandatory Rate Relief of 80% as a registered charity, in these cases the Council has the discretion to grant up to 20% additional rate relief.
- In cases where a local childcare provider is not in receipt of Mandatory Rate Relief the Council has the discretion to consider granting an award up to 100% of rate relief.
- If a local childcare provider applies for relief, they must not charge fees that would be considered unaffordable by most Oldham residents. The provider must also not restrict attenders with admittance policies that are deemed unfair.
- If a nursery charges unreasonable fees or if they make significant profits that are not reinvested into the business that they are unlikely to be awarded DRR.
- In reviewing an application from a childcare provider, there will be consultation with the Early Intervention and Families team to determine if providing relief would meet the aim of supporting local childcare provision.

6 RURAL RATE RELIEF

6.1 Organisations or businesses which operate within a designated rural settlement (with a population of 3,000 or less) may be eligible for Discretionary Rural Rate Relief. Eligible organisations/businesses must be located in one of the settlements identified in the Council's rural settlement list, which is reviewed periodically:

- Current areas designated as rural settlements are:

Delph	Denshaw	Diggle	Dobcross
Grasscroft	Grotton	Scouthead	Woodhouses

6.2 Discretionary Rural Rate Relief is open to any type of business within a classified rural settlement that satisfies the following criteria:

- The only qualifying village shop or post office with a rateable value of up to £8,500 and already in receipt of mandatory relief of 50%.

- The only qualifying public house or petrol station with a rateable value of up to £12,500 and already in receipt of mandatory relief of 50%
- Within the boundaries of a qualifying rural settlement.

6.3 The Council also has the discretion to remit all or part of rate bills on other property in a settlement on the rural settlement list if the rateable value is £16,500 or less and is used for a purpose that benefits the local community.

6.4 Rural rate relief was doubled to 100% in April 2017 with the intention to introduce legislation to make the award of the relief mandatory.

6.5 Until the necessary legislation is in place to award 100% Mandatory Rural Rate Relief the Council will use its discretionary powers to award 50% Discretionary Relief to ensure 100% relief is awarded in total to eligible businesses. Central Government will fully reimburse the Council using a grant under Section 31 of the Local Government Act 2003. Awards will be granted for the period of one financial year at a time.

7 LOCALISM RELIEF

- 7.1 The Council is now able to grant Business Rates discounts entirely as it sees fit within the limits of the primary legislation and the UK Subsidy Control regime. The Council will place particular focus on using these powers to support the regeneration objectives of the Council, encouraging new business and investment in the Borough.
- 7.2 In reviewing an application from a business requesting DRR under these powers, there will be consultation with the Council's Business and Investment Team to determine if providing relief would support the economic objectives of the borough.
- 7.3 Applicants will also be signposted to the Council's Business and Investment team for support and for advice on other options available to the business prior to an award being considered.

8 HARDSHIP RELIEF

- 8.1 The Council has the power to reduce or remit the Business Rates charged in certain circumstances where the business is enduring temporary financial difficulties beyond their control. This is known as Hardship Relief.
- 8.2 The Council may grant Hardship Relief if it is satisfied that:
- The ratepayer would sustain financial hardship if the Council did not do so; and
 - It is reasonable for the Council to grant relief, with regard to the interests of its residents and Council Tax payers.
- 8.3 Loss of profitability due to increased competition would not generally be considered as Financial Hardship.
- 8.4 Hardship Relief is a temporary measure which should not be used to artificially sustain a failing business. Hardship Relief will be awarded where the applicant organisation is facing temporary financial difficulties and where the community would be significantly disadvantaged if the business were to close due to these temporary financial constraints.

9 SECTION 44A RELIEF (PARTLY OCCUPIED PROPERTIES)

- 9.1 The Council has discretion to consider requests from ratepayers asking that the rateable value of premises that is charged Business Rates is split between the occupied and temporarily unoccupied portions and that the Council then only charges rates of the occupied portion. This is permitted under Section 44a of the LGFA 1988.
- 9.2 The Council has the discretion to accept or refuse such a request. If the request is accepted, then the Valuation Office Agency (part of Her Majesty's Revenues and Customs (HMRC) is asked to supply a Certificate indicating the relevant values for the occupied and unoccupied portions and this Certificate is binding on the Council.
- 9.3 The definition of 'temporary period' is not prescribed with the law and therefore Oldham Council has the discretion to decide the period of relief that should be awarded.

- 9.4 The law provides discretionary power, but the decision whether to exercise that power must be taken before the Valuation Officer's Certificate is requested, as the apportioned values are those upon which the charge must be levied once supplied. Discretionary power does not alter the general rule that occupation of part of a premise constitutes occupation of the whole of the premises.
- 9.5 The effect of the apportioned values applies to the **operative period**, which is defined as the period beginning with the day on which the premises became partly unoccupied and ending with the first day on which one or more of the following events occur.
- The occupation of any of the unoccupied part of the premises;
 - The ending of the financial year in which the apportionment was required;
 - The requiring of a further apportionment;
 - The complete occupation of the premises; or
 - The complete vacation of the premises.
- 9.6 The Authority is required to terminate this relief in the event of a change in the proportions of the premises occupied and unoccupied or at the end of a financial year, and then may, if appropriate consider requesting the Valuation Office to issue a further Certificate.
- 9.7 The amount of Rate Relief that is awarded is determined by statute and is calculated by reference to the Rateable Value attributed to the unoccupied area by the Valuation Office Agency.
- 9.8 Applications will only be considered in respect of unoccupied parts of a property that can be clearly defined and are reasonably segregated from the occupied part of the property.
- 9.10 The use of Section 44a is intended to apply to those premises where there are practical difficulties in either occupying the premises or vacating the premises. Therefore, it is not intended that all premises which temporarily become partly unoccupied should have their liability reduced.
- 9.11 No award shall be made where it appears to the Council that the reason that part of the property is unoccupied is wholly or mainly for the purpose of applying for Rate Relief.
- 9.12 Rate Relief under this section will not be awarded in respect of partly occupied property where the partial occupation of the property may arise due to the ordinary day to day nature of the business (for example the operation of a warehouse) or where a ratepayer is incrementally moving out of the premises and leaving the borough.
- 9.13 The period of Relief will not exceed either 3 or 6 months depending on the type of property the claim has been made for, in line with the current legislation for part-occupied properties.
- 9.14 In determining the application, favourable consideration will be given (but not limited to) where:

3. Principles of the scheme

3.1 The main features of the DHP scheme are that:

- DHP's are not payments of Housing Benefit (HB)
- there must be entitlement to the minimum amount of HB or Universal Credit including the housing element for rental costs (UCHE), for any period that a DHP is awarded.
- the operation of the scheme is for Oldham Council to determine
- it is a discretionary scheme
- a customer does not have a statutory right to a payment
- the amount that can be paid by Oldham Council in any financial year is cash-limited by the Secretary of State and may be reduced, or increased in subsequent years
- the support should be seen as short term. However, in some instances the award can be used to provide longer-term support.

DHP's cannot be used to;

- pay ineligible service charges
- minimise the effect of DWP sanctions
- make payment when HB/UCHE is suspended or
- when a customer does not have a minimum entitlement of HB or UCHE

N.B. The housing costs to which the DHP relates do not have to be the housing costs of the property for which the benefit is awarded. For example, DHP can be used for a rent deposit or rent in advance for a property that the claimant is yet to move into, if the applicant is already entitled to HB or UCHE for their present home.

4. The Application Process

4.1 A request for a DHP is made by the completion of an online application form which is available from the council website www.oldham.gov.uk/DHP

4.2 The claimant will be required to submit the e-form to the Council. The Council will request further information as required and/or verify any information or evidence provided. The Evidence must be provided within one month of the request, although this can be extended in appropriate circumstances. If the customer is unable to or does not provide the required evidence, the Council will still consider the application based on the information it does hold such as on the HB database and/or DWP systems.

4.3 Oldham Council will first explore options available to the claimant and will liaise with the homelessness prevention team in order to negotiate with the landlord a more affordable rent (where it is appropriate to do so.)

4.4 Oldham Council will make referrals to internal services and external advice agencies that can provide advice and information on managing finances and personal budgeting, where this could assist in providing a long-term financial solution.

10. Notification

10.1 Oldham Council will notify the customer of the outcome of their request within fourteen days of making a decision.

Where the application is successful, Oldham Council will inform the customer of:

- the weekly amount of the award;
- the period of the award;
- the reason for the award;
- the method of payment;
- the conditionality (requirement to undertake take certain activities), where appropriate;
- the need to report changes of circumstances;

Where the request for a DHP is unsuccessful Oldham Council will explain the reasons why the decision was made and explain their rights for a review of the decision.

11. Payment of a DHP

11.1 The Council will decide the most appropriate person to pay based on the circumstances of each case. This includes:

- the customer;
- their partner;
- an appointee;
- their landlord (or an agent of the landlord);
- any third party to whom it might be appropriate to make payment.

11.2 The Council will pay an award of DHP by electronic transfer

11.3 Payment frequency will normally be made in line with the HB/UCHE award.

12. Overpayments

12.1 The Council will seek to recover any DHP found to be overpaid. Normally this will involve issuing an invoice to the customer or the person to whom the award was paid.

12.2 The Council will not normally seek recovery for any overpayment of DHP caused through our error.

12.3 A decision that a DHP is overpaid will be notified by decision letter. The claimant may request a review of the decision based upon the grounds that:

- the calculation of the overpayment is incorrect
- the overpayment should not be recoverable as it was caused by Council error.

Empty Property Premium Policy

**Guidelines for the consideration of exceptions to the
Empty Property Premium.**

March 2023

1 INTRODUCTION AND SCOPE

- 1.1 This policy sets out the Council's approach to requests from property owners to be excepted for payment of premiums regarding their long-term empty property. This guidance demonstrates that the Council is fair, consistent in its approach.
- 1.2 The Local Government Finance Act 2012 allows Local Authorities the discretion to apply Council Tax Empty premiums for properties unoccupied and unfurnished (long-term empty) for over 2 years, and to determine its own discounts for unoccupied and unfurnished properties.
- 1.3 The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Act 2018 allowed the Council to increase the Empty Property premium up to 100% for properties considered long term empty for over 2 years, a 200% premium for properties considered long term empty properties for over 5 years from April 2020 and a further 300% premium for long term empty properties for over 10 years from April 2021
- 1.4 The Local Government Finance Act 1992 Section 11B (8), sets out the criteria for determining whether a property is considered long-term empty which is that the property has been unoccupied and substantially unfurnished for a continuous period of at least 2 years.
- 1.5 The Council has determined to levy Council Tax Premiums as set out below:
 - From April 2019 - A maximum 100% Empty Property premium for Properties considered long term empty over 2 years.
 - From April 2023 - A maximum 200% Empty Property premium for Properties considered long term empty over 5 years.
 - From April 2023: - A maximum 300% Empty Property premium for Properties considered long term empty over 10 years.
- 1.6 This policy will be reviewed on an annual basis, or as required, in response to changes in legislation or the priorities of the Council. The Cabinet Member for Finance and Low Carbon, in conjunction with the Director of Finance is authorised to vary the criteria, funding and application processes set out in this policy to ensure it continues to remain fit for purpose and within budget.

2 PRINCIPLES OF THE EMPTY PROPERTY PREMIUM POLICY

- 2.1 The Council will consider waiving the Council Tax Premium for property owners who meet the qualifying criteria specified in these guidelines. The Council will treat all applications on their individual merits, and will seek through the operation of these guidelines to grant exceptions to liability for the Council Tax Premium:
 - For those owners who are genuinely attempting to sell or let their property which has been vacant for at least two years.

- Those owners who are experiencing particular legal or technical issues which are preventing the sale or letting of the property.
- Cases where the dwelling has remained empty beyond a two-year period due to exceptional and unforeseen circumstances and/or any other circumstances that prove to be beyond the control of the owner/liable person.
- Cases where imposition of the Council Tax Premium would result in hardship and a reasonable person would regard the imposition as unfair.

3 MAKING AN APPLICATION

- 3.1 Any application for the removal of an Empty Property Premium must be made on an application form provided by the Council and signed by the owner of the long-term empty property.
- 3.2 A Council Officer may make an appointment to visit any applicant who for whatever reason is unable to complete the application form or to confirm the details provided which may necessitate being given access to the premises.
- 3.3 The Council may request any (reasonable) evidence in support of an application, but the applicant will be asked to provide the evidence within one month of such a request although this may be extended in appropriate circumstances.
- 3.4 The Council reserves the right to verify any information or evidence provided by the Applicant, with third parties where appropriate.
- 3.5 Payment of Council Tax including the premium may not be withheld whilst awaiting the outcome of an application or the review of a previous decision.

4. PERIOD OF EXCEPTION

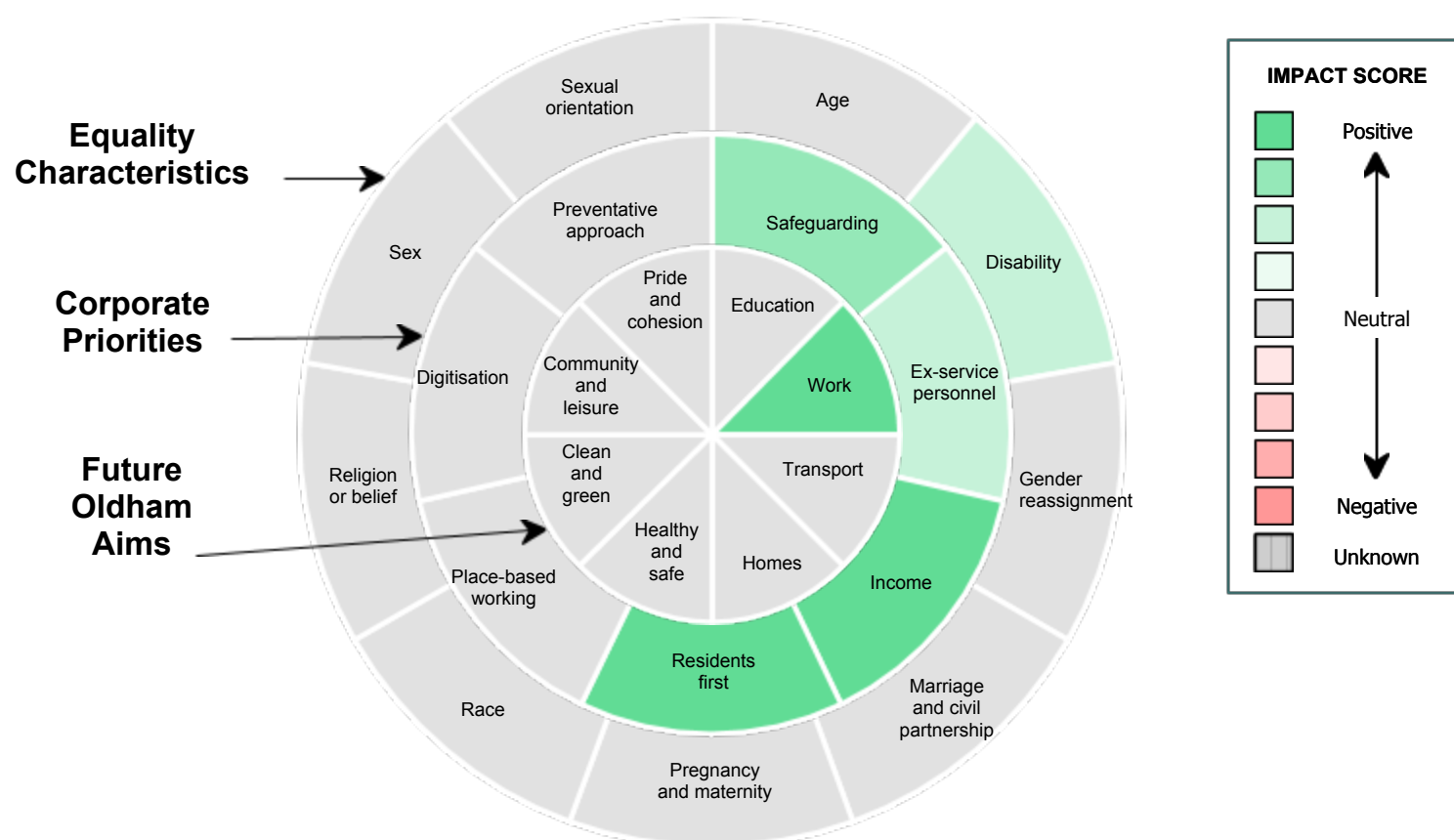
- 4.1 In all cases, the Council will decide the length of time for which an exception will be awarded based on the evidence supplied and the facts known.
- 4.2 The start date of an exception is normally the date the application is received by the Council, providing it is satisfied the reasons for the exception existed at that time and the exception will continue to the end of the financial year in which the application is made. If circumstances remain the same the applicant will need to submit a new claim for the new financial year.
- 4.3 The Council reserves the right to make routine inspections of the property at any point during the period of the exception.
- 4.4 The Council will comply with any Regulations issued by the Secretary of State in relation to any application and have regard to any related national policy guidance.

Discretionary Business Rate Relief Policy



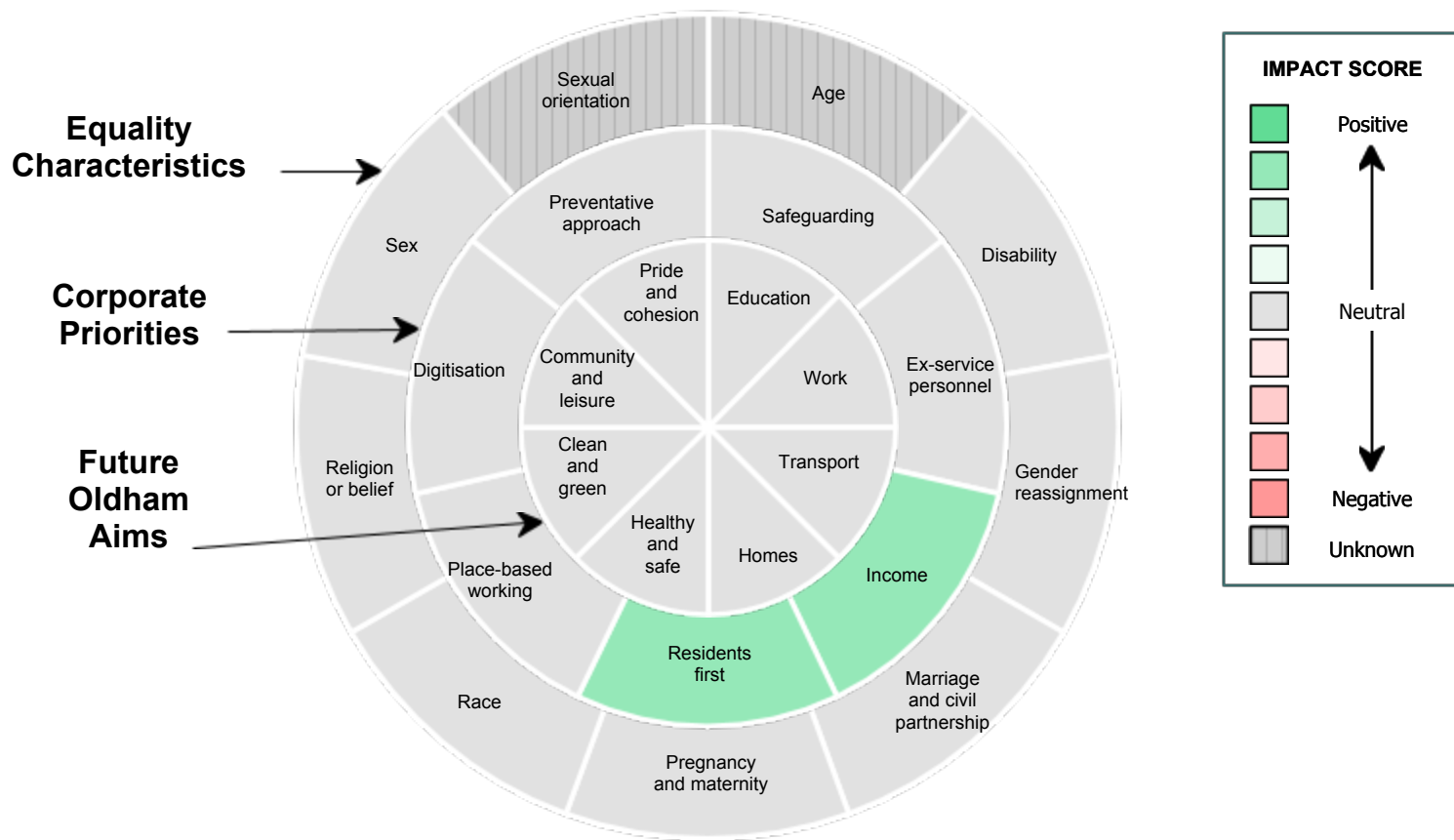
Discretionary Business Rate Relief Policy				
	Impact	Likelihood	Duration	Comment
Equality Characteristics				
Age	Neutral	Possible	Short Term	The policy allows the council to provide discretionary reductions to organisations providing support for those over the age of retirement, community transport, those based on volunteering and residents' associations,
Disability	Strong Positive	Very Likely	Long Term	The policy allows the council to provide discretionary reductions to organisations that provide services which address the consequences of ill health and disability.
Gender reassignment	Neutral	Possible	Short Term	
Marriage and civil partnership	Neutral	Possible	Short Term	
Pregnancy and maternity	Neutral	Possible	Short Term	
Race	Neutral	Possible	Short Term	
Religion or belief	Neutral	Possible	Short Term	
Sex	Neutral	Possible	Short Term	
Sexual orientation				
Corporate Priorities				
Safeguarding	Neutral	Very Likely	Short Term	
Ex-service personnel	Moderate Positive	Very Likely	Short Term	The Discretionary Business Rate Relief policy provides guidance on considering discretionary reductions of business rates for armed forces veterans associations
Income	Neutral	Very Likely	Short Term	
Residents first	Neutral	Very Likely	Short Term	
Place-based working	Neutral	Very Likely	Short Term	
Digitisation	Neutral	Possible	Short Term	
Preventative approach	Neutral	Very Likely	Short Term	
Future Oldham Aims				
Education	Neutral	Very Likely	Short Term	
Work	Neutral	Very Likely	Short Term	
Transport	Neutral	Very Likely	Short Term	
Homes	Neutral	Very Likely	Short Term	
Healthy and safe	Neutral	Very Likely	Short Term	
Clean and green	Moderate Positive	Very Likely	Short Term	The policy provides guidance on the application of Heat Network Relief. This applies to properties that are wholly or mainly used for the purposes of a heat network and who expect over the next 12 months the heat to be generated from a low carbon source.
Community and leisure	Strong Positive	Very Likely	Long Term	Charitable community organisations and community sports club receive a mandatory 80% reduction in business rates. The discretionary business rates policy allows the Council to consider a reduction for the remaining 20% for those organisations that can evidence the benefit Oldham residents.
Pride and cohesion	Neutral	Very Likely	Short Term	

Local Welfare Provision Policy



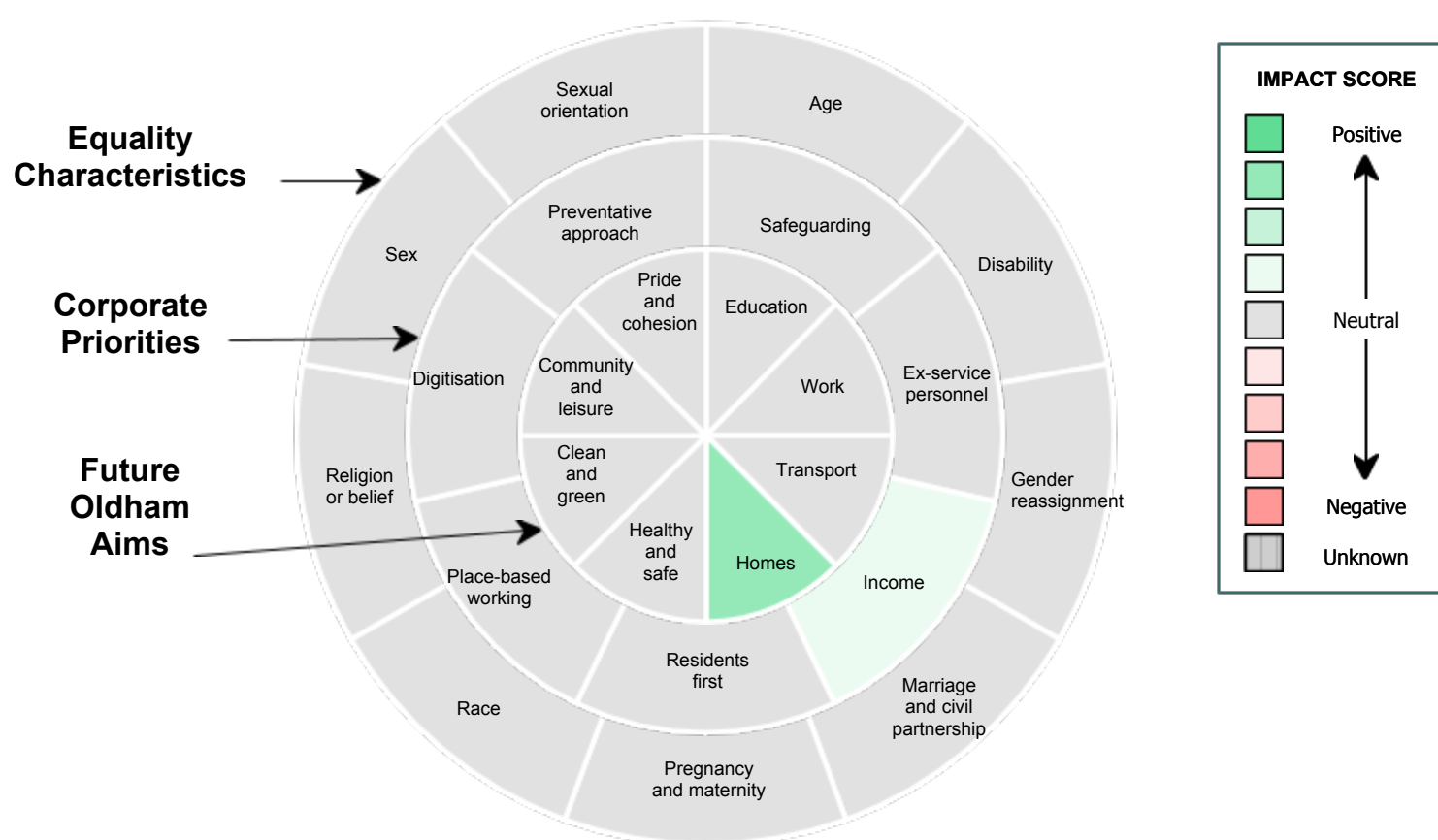
Local Welfare Provision Policy				
	Impact	Likelihood	Duration	Comment
Equality Characteristics				
Age	Neutral	Very Likely	Short Term	
Disability	Moderate Positive	Very Likely	Short Term	Awards from LWP are considered to be a last resort, however if an applicant is ineligible, Officers will refer applicants to appropriate partner organisations for support
Gender reassignment	Neutral	Possible	Short Term	
Marriage and civil partnership	Neutral	Possible	Short Term	
Pregnancy and maternity	Neutral	Possible	Short Term	
Race	Neutral	Possible	Short Term	
Religion or belief	Neutral	Possible	Short Term	
Sex	Neutral	Possible	Short Term	
Sexual orientation	Neutral	Very Likely	Short Term	
Corporate Priorities				
Safeguarding	Moderate Positive	Very Likely	Long Term	Examples of potential recipients inc, Care Leavers, people fleeing domestic violence, people moving out of institutional or residential care, people who are chronically or terminally ill, people with alcohol or drug issues, and people with learning difficulties
Ex-service personnel	Moderate Positive	Very Likely	Short Term	Awards from LWP are considered to be a last resort, however if an applicant is ineligible, Officers will refer applicants to appropriate partner organisations for support
Income	Strong Positive	Very Likely	Long Term	The scheme is aimed at providing support to vulnerable low income residents on welfare benefits, however in exceptional circumstances those who are not in receipt of welfare benefits may be considered.
Residents first	Strong Positive	Very Likely	Long Term	There is no statutory duty to deliver this scheme, however the Council continues to fund the scheme to meet short term emergency/immediate support needs of vulnerable residents and to assist vulnerable residents to establish or maintain a home in the community.
Place-based working	Neutral	Possible	Short Term	
Digitisation	Neutral	Possible	Short Term	
Preventative approach	Neutral	Very Likely	Short Term	
Future Oldham Aims				
Education	Neutral	Very Likely	Short Term	
Work	Strong Positive	Very Likely	Long Term	The scheme can provide support to low income residents returning to work after a short term on welfare benefits.
Transport	Neutral	Very Likely	Short Term	
Homes	Neutral	Very Likely	Short Term	
Healthy and safe	Neutral	Very Likely	Short Term	
Clean and green	Neutral	Very Likely	Short Term	
Community and leisure	Neutral	Very Likely	Short Term	
Pride and cohesion	Neutral	Very Likely	Short Term	

Discretionary Housing Payment Policy



Discretionary Housing Payment Policy				
	Impact	Likelihood	Duration	Comment
Equality Characteristics				
Age				
Disability	Neutral	Possible	Short Term	
Gender reassignment	Neutral	Possible	Short Term	
Marriage and civil partnership	Neutral	Possible	Short Term	
Pregnancy and maternity	Neutral	Possible	Short Term	
Race	Neutral	Possible	Short Term	
Religion or belief	Neutral	Possible	Short Term	
Sex	Neutral	Possible	Short Term	
Sexual orientation				
Corporate Priorities				
Safeguarding	Neutral	Possible	Short Term	
Ex-service personnel	Neutral	Possible	Short Term	
Income	Strong Positive	Very Likely	Short Term	The scheme allows the Council to provide short term assistance to residents who have a gap between their Universal Credit housing costs/Housing Benefit and their rent so they have the time to adapt their income and expenditure accordingly
Residents first	Moderate Positive	Very Likely	Long Term	The scheme provides a mechanism for the Council to support residents who advise us that they are unable to meet their rental liabilities.
Place-based working	Neutral	Possible	Short Term	
Digitisation	Neutral	Possible	Short Term	
Preventative approach	Neutral	Possible	Short Term	
Future Oldham Aims				
Education	Neutral	Possible	Short Term	
Work	Neutral	Possible	Short Term	
Transport	Neutral	Possible	Short Term	
Homes	Neutral	Possible	Short Term	
Healthy and safe	Neutral	Possible	Short Term	
Clean and green	Neutral	Possible	Short Term	
Community and leisure	Neutral	Possible	Short Term	
Pride and cohesion	Neutral	Possible	Short Term	

Empty Property Premium Policy



Empty Property Premium Policy				
	Impact	Likelihood	Duration	Comment
Equality Characteristics				
Age	Neutral	Possible	Short Term	
Disability	Neutral	Possible	Short Term	
Gender reassignment	Neutral	Possible	Short Term	
Marriage and civil partnership	Neutral	Possible	Short Term	
Pregnancy and maternity	Neutral	Possible	Short Term	
Race	Neutral	Possible	Short Term	
Religion or belief	Neutral	Possible	Short Term	
Sex	Neutral	Possible	Short Term	
Sexual orientation	Neutral	Possible	Short Term	
Corporate Priorities				
Safeguarding	Neutral	Possible	Short Term	
Ex-service personnel	Neutral	Possible	Short Term	
Income	Moderate Positive	Possible	Short Term	The policy provides a mechanism for residents with long term empty domestic properties to request an exemption from Council Tax premiums if they are unable to utilise the property for reasons outside their control and the application of the premium puts them in exceptional financial hardship.
Residents first	Neutral	Possible	Short Term	
Place-based working	Neutral	Possible	Short Term	
Digitisation	Neutral	Possible	Short Term	
Preventative approach	Neutral	Possible	Short Term	
Future Oldham Aims				
Education	Neutral	Possible	Short Term	
Work	Neutral	Possible	Short Term	
Transport	Neutral	Possible	Short Term	
Homes	Strong Positive	Very Likely	Short Term	The primary reason for applying premiums is to encourage property owners to bring long term empty domestic properties back into use. The scheme allows the Council to support property owners that are actively trying to achieve this but are unable to do so for reasons outside their control.
Healthy and safe	Neutral	Possible	Short Term	
Clean and green	Neutral	Possible	Short Term	
Community and leisure	Neutral	Possible	Short Term	
Pride and cohesion	Neutral	Possible	Short Term	