



City of Westminster

# Council Agenda

Title: **Council Meeting**

Meeting Date: **Wednesday 24th January, 2024**

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: [jb主@westminster.gov.uk](mailto:jb主@westminster.gov.uk) Tel: 07971 920521  
Corporate Website: [www.westminster.gov.uk](http://www.westminster.gov.uk)**

**1. APPOINTMENT OF RELIEF CHAIRMAN**

To appoint a relief Chairman.

**2. MINUTES**

To sign the Minutes of the Meeting of the Council held on 15 November 2023.

**3. LORD MAYOR'S COMMUNICATIONS**

1. The Lord Mayor to report that, on Thursday 16<sup>th</sup> November, she attended the Westminster Property Association Lunch at the Grosvenor House Hotel.
2. The Lord Mayor to report that, on Friday 17<sup>th</sup> November, she attended the Active Westminster Awards at Porchester Hall.
3. The Lord Mayor to report that, on Saturday 18<sup>th</sup> November, she attended the AJEX Remembrance Service and Reception at St John's Wood Synagogue.
4. The Lord Mayor to report that, on Sunday 19<sup>th</sup> November, she attended the AJEX Remembrance Parade and Ceremony at the Institute of Civil Engineers.
5. The Lord Mayor to report that, on Tuesday 21<sup>st</sup> November, she attended the State Visit of the President of Korea at Horseguards Parade and turned on the Christmas Lights at Circus Road, St John's Wood.
6. The Lord Mayor to report that, from Wednesday 22<sup>nd</sup> November until Saturday 25<sup>th</sup> November, she travelled to Oslo for the tree felling ceremony.
7. The Lord Mayor to report that, on Sunday 26<sup>th</sup> November, she attended the Albanian Independence Day celebrations at St Augustine's School.
8. The Lord Mayor to report that, on Monday 27<sup>th</sup> November, she turned on the Dorset Square Christmas Lights.
9. The Lord Mayor to report that, on Tuesday 28<sup>th</sup> November, she turned on the Queensway Christmas Lights.
10. The Lord Mayor to report that, on Thursday 30<sup>th</sup> November,

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she attended the Friends of St Mary's Hospital Christmas Bazaar, at St Mary's Hospital and the Rifles Awards Dinner at Guildhall.

11. The Lord Mayor to report that, on Friday 1<sup>st</sup> December she turned on the Tachbrook Market Christmas Lights and attended the North Paddington Foodbank Fundraising Carol Service at St John's Hyde Park Church.
12. The Lord Mayor to report that, on Saturday 2<sup>nd</sup> December, she attended St Luke's Christmas Fair, the Ultra Education Showcase at 180 Piccadilly and turned on the Harrow Road Christmas Lights.
13. The Lord Mayor to report that, on Tuesday 5<sup>th</sup> December, she attended the Diplomatic Corps Reception at Buckingham Palace.
14. The Lord Mayor to report that, on Wednesday 6<sup>th</sup> December, she attended the Songs that Changed the World event at The Conduit Garden, the Trafalgar Square Tree Lighting Ceremony and a reception at the Norwegian Embassy.
15. The Lord Mayor to report that, on Friday 8<sup>th</sup> December, she attended the Royal Carol Concert at The Abbey.
16. The Lord Mayor to report that, on Saturday 9<sup>th</sup> December, she attended the Queen's Park Winter Festival and the Churchill Gardens' Pantomime.
17. The Lord Mayor to report that, on Sunday 10<sup>th</sup> December, she attended the Sir Simon Milton Foundation Tea Dance at the Grosvenor House Hotel.
18. The Lord Mayor to report that, on Monday 11<sup>th</sup> December, she attended the Westminster South Safer Neighbourhood Policing Team Carol Concert at St Barnabas Church.
19. The Lord Mayor to report that, on Tuesday 12<sup>th</sup> December, she attended the opening of the Premier Inn London Marylebone Hotel and the Tri-Borough Music Hub Singing Festival at Kensington Town Hall.
20. The Lord Mayor to report that, on Wednesday 13<sup>th</sup> December, she attended the Chelsea and Westminster Chamber of Commerce Christmas Lunch at The Dilly and the Story of Christmas at St George's Hanover Square.

21. The Lord Mayor to report that, on Thursday 14<sup>th</sup> December, she visited the House of St Barnabas and attended The Passage Carol Concert and Reception.
22. The Lord Mayor to report that, on Friday 15<sup>th</sup> December, she delivered Christmas hampers for the Sir Simon Milton Foundation.
23. The Lord Mayor to report that, on Saturday 16<sup>th</sup> December, she attended the In-Deep Annual Christmas Dinner at Kingsway College.
24. The Lord Mayor to report that, on Wednesday 20<sup>th</sup> December, she attended the Westminster Cathedral Christmas Celebration Concert and a pre-concert reception.
25. The Lord Mayor to report that, on Monday 1<sup>st</sup> January, she attended the London New Year's Day Parade.
26. The Lord Mayor to report that, on Tuesday 2<sup>nd</sup> January, she attended the London International Choral Festival at Cadogan Hall.
27. The Lord Mayor to report that, on Friday 5<sup>th</sup> January, she attended the London New Year's Day Parade Reception at One Whitehall Place.
28. The Lord Mayor to report, that on Monday 8<sup>th</sup> January, she attended the Sir Adrian Boult Memorial Concert and pre-reception at Manoukian Music Centre.
29. The Lord Mayor to report, that on Tuesday 9<sup>th</sup> January, she toured Gray's Antiques Market on Davies Street.
30. The Lord Mayor to report, that on Wednesday 10<sup>th</sup> January, she attended the Volunteer Kitchen Shift at The Passage.
31. The Lord Mayor to report, that on Friday 12<sup>th</sup> January, she attended the Annual City of London New Year Service at St Michael Cornhill.

**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. COUNCILLOR PRESENTED PETITIONS AND DEPUTATIONS, IF ANY**

**7. PUBLIC PARTICIPATION**

The Lord Mayor will invite members of the public who have been chosen to present their question or petition. After which the relevant Cabinet Member or Committee Chair will respond.

**8. 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 their questions.

**9. COUNCILLOR ISSUE**

Councillor Jim Glen – ‘Housing Repairs in Pimlico’

**10. PARTY BUSINESS**

**11. SAFER WESTMINSTER PARTNERSHIP STRATEGY 2024-27**

**(Pages 13 - 14)**

To receive, consider and debate, if chosen, the following report from the Cabinet Member for Communities and Public Protection which contains a recommendation to the Council for approval.

**12. REPORT TO FULL COUNCIL: COUNCIL TAX DISCOUNTS (INCLUDING COUNCIL TAX LOCAL REDUCTION SCHEME) AND COUNCIL TAX BASE REPORT**

**(Pages 15 - 30)**

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

**13. NOTICE OF MOTION**

This Council notes that:

- The Co-operative Council's Innovation Network (CCIN) is a Local Government Association (LGA) Special Interest Group and is open to all UK Councils. It is a non-party political organisation.
- The CCIN's stated aim is to drive innovation and reform within the framework of Cooperative values and principles,

building an equal partnership with local people.

- By the 9 January 2024, there were already 47 Full Council Members, 24 Associate Members (including 13 Town, Parish & Community Councils), and 53 Affiliate Members. Co-operative Council Members (excluding GMCA) represent 12.35m citizens and control a budget of £21.4bn.
- Under the new Labour administration, and its Fairer Westminster Strategy, the Council has already made great progress in embedding the 'Co-operative difference' into the way the Council works with its residents. For example, through Westminster's Charter Against Dirty Money, revised Responsible Procurement Strategy, Fairer Economy Plan, Local Area Panels and reform of resident consultation – to name just a few examples of change.

This Council believes that:

- The unprecedented challenges facing the public sector and local communities mean that traditional models of top-down governance and economic growth are no longer fit for purpose.
- We urgently need to create a new approach, and that the founding traditions of the co-operative movement – collective action and co-operation, empowerment and enterprise – offer a foundation for fresh and innovative solutions which can be built on to tackle the challenges of today.
- The Co-operative Values developed by the International Co-operative Alliance should be at the heart of this new approach. The core values of self-help, self-responsibility, democracy, equality, equity and solidarity.

The Council resolves to:

- Play an active role as a new member of the CCIN and be part of a growing and influential network committed to developing a new relationship with citizens.
- Further embed the 'Co-operative difference' into the way this Council works with its residents, and adhere to the principles of the CCIN as part of our Fairer Westminster Strategy:
  - **Social Partnership** - We will strengthen the co-operative partnership between the Council, citizens, communities and enterprises, based on a shared sense of responsibility for wellbeing and mutual

benefit.

- **Co-production** - We will develop systems that enable citizens to be equal partners in designing and commissioning Council services and in determining the use of public resources.
- **Democratic Engagement** - We will support the active engagement of the full range of residents in decision making and priority setting.
- **Enterprise and Social Economy** - We will promote community-based approaches to economic development that focus on supporting the creation of jobs, social enterprises and other businesses and providing an environment for co-operative and mutual enterprises to thrive.
- **Maximising social value** - We will support the development of a framework and criteria for social value, giving substance to the concept, to ensure better local social and economic outcomes.
- **New models of meeting priority needs** - In exploring new ways of meeting the priority needs of our communities we will encourage models, such as co-operatives and mutuals, which give greater influence and voice to staff and users in designing and commissioning public services and in determining the use of public resources.
- **Community leadership and a new role for councillors** - We will explore ways for the Council to act as a platform for helping the community to contribute to local outcomes, and to re-think the role of councillors as community connectors, brokers and leaders.
- **Innovation** - We will embrace innovation in how we work with local communities to drive positive change.
- **Learning** - We will capture and 'expand' the experience and learning from individual projects to encourage broader application of cooperative principles across the Network.

**64 Victoria Street  
London, SW1E 6QP  
16 January 2024**

**Chief Executive**



## CITY OF WESTMINSTER

### MINUTES OF PROCEEDINGS

At the Meeting of the Council of the City of Westminster held at 7.00 pm on Wednesday 15th November, 2023 at Westminster Council House, 97-113 Marylebone Road, London, NW1 5PT.

#### PRESENT

The Lord Mayor, Councillor Patricia McAllister

#### COUNCILLORS

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

**APOLOGIES:** Councillors Laila Cunningham, Alan Mendoza, Tim Roca, Cara Sanquest and Max Sullivan

The Lord Mayor requested that the Council take a moment to reflect on the ongoing events in the Middle East and asked all to join her in a minute's silence for all those who had suffered, and continued to suffer, as a result of the conflict.

## **1 APPOINTMENT OF RELIEF CHAIRMAN**

- 1.1 Motion moved by the Lord Mayor and seconded by Councillor Ellie Ormsby, that Councillor Ryan Jude 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 meeting held on Wednesday 20 September 2023 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.
- 3.2 The Lord Mayor reported that she had attended a number of Remembrance Services over the weekend and requested that a minute's silence be held to remember all those who had given their lives for the defence of this country and the freedoms we all held dear.

## **4 DECLARATIONS OF INTEREST**

- 4.1 There were no declarations of interest.

## **5 STATEMENT ON URGENT MATTERS**

- 5.1 There were no urgent matters.

## **6 COUNCILLOR PRESENTED PETITIONS AND DEPUTATIONS, IF ANY**

- 6.1 Councillor Paul Swaddle presented a petition from local residents titled '2023 St John's Wood Street Cleaning Changes' which requested that the Council not relocate the street cleaning depot from 215 Lisson Grove. The petition was referred to the relevant Chief Officer for reporting to the Cabinet Member for City Management and Air Quality.

## **7 PUBLIC PARTICIPATION**

- 7.1 Members of the public asked four questions which were responded to by the relevant Cabinet Members. The questions and responses are available on the Council's website.

## **8 QUESTIONS**

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

## **9 COUNCILLOR ISSUE**

### **9.1 Affordable Housing in Pimlico and Westminster**

Councillor Robert Eagleton spoke, and Councillor Matt Noble replied.

## **10 PARTY BUSINESS**

- 10.1 The Majority Party selected to debate the topic of the Evening and Night-Time Environment. The debate would be referred to the relevant Executive Director for consideration when reporting on the subject.

## **11 REPORT TO FULL COUNCIL: APPOINTMENT OF THE HONORARY RECORDER**

- 11.1 The Lord Mayor put the recommendation of the report to Full Council regarding the appointment of the Honorary Recorder to the vote and on a show of hands declared the recommendation adopted.

### **RESOLVED:**

That the appointment of His Honour Judge Tony Baumgartner as Honorary Recorder for the City of Westminster during his tenure as Resident Judge at the Crown Court at Southwark be formally approved, in accordance with the Courts Act 1971.

## **12 REPORT OF THE GENERAL PURPOSES COMMITTEE: PROGRAMME OF MEETINGS 2024-25**

- 12.1 The Lord Mayor put the recommendations of the General Purposes Committee report to the vote and on a show of hands declared the recommendations adopted.

### **RESOLVED:**

- 1) That meetings of the Council be held as follows: 19 June 2024, 18 September 2024, 13 November 2024, 22 January 2025, 5 March 2025, 14 May 2025 (Annual); and
- 2) That the Programme of other formal Meetings set out in Appendix A of the General Purposes Committee report be approved.

### 13 NOTICE OF MOTION

#### Rough Sleeping

- 13.1 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 David Harvey and seconded by Councillor Mark Shearer.
- 13.2 Following the debate, The Lord Mayor put the motion to the vote and following a show of hands declared the motion **CARRIED**.

#### **RESOLVED:**

That

Heading into the winter, residents are concerned for the rising numbers of rough sleepers across the City.

The Council commits to further strengthening its relations with its third sector partnerships to enable the development of a joint plan for action in today's challenging circumstances.

Together, alongside these expert specialist charity partners, Westminster must work to help those on the streets to find and sustain a stable and happy life, ensuring that every penny is spent in the most effective and joined up way to help people at their most vulnerable.

The Meeting ended at 9.23pm

**CHAIRMAN:** \_\_\_\_\_

**DATE** \_\_\_\_\_

## **Report of the Cabinet Member for Communities and Public Protection (Councillor Aicha Less)**

### **Safer Westminster Partnership Strategy 2024-27 Report**

- a) The Cabinet Member for Communities and Public Protection has considered a report which is Appendix 1 to this report.
- b) The Crime and Disorder Act 1998 (“the Act”) imposed a duty on certain key public sector organisations to work together to make places safer. The Act created Crime and Disorder Reduction Partnerships (now known as Community Safety Partnerships or CSPs), which brought together the police, local authority, fire and rescue services, health, and probation to formulate strategies for the reduction of crime & disorder. In Westminster, this is the Safer Westminster Partnership (SWP).
- c) Additionally, the Police, Crime, Sentencing and Courts Act 2022, placed a duty on specified authorities to work together and plan to prevent and reduce serious violence in their area. The Safer Westminster Partnership Strategy is the means through which we are discharging that duty.
- d) The strategy sets out an overarching framework for the Safer Westminster Partnership to reduce crime & disorder in the coming years. Upon approval of the strategy, an annual Safer Westminster Partnership action plan will be produced and overseen by the partnership to drive focussed action and resource deployment for the coming year.
- e) The proposed strategy will replace the existing strategy (2020-23) with a clearer focus on a smaller number of priority areas, and a greater emphasis on engaging with and ensuring local communities have a voice in tackling crime and disorder priorities in their area.
- f) The priorities are West End and Night-time economy; Neighbourhoods and Serious Violence and Exploitation. Running through each of these priorities, the strategy proposes five cross-cutting themes to ensure a holistic response:
  - Target high harm and repeat offenders.
  - Support victims and reduce repeat victimisation.
  - Intervene early to detect and prevent crime and disorder.
  - Give local communities a voice and improve confidence; and
  - Share information and work effectively together.
- g) Consultation on the Strategy has been conducted with Westminster’s Resident Panel, stakeholder workshops and the Community Safety Partnership.

**The Council is recommended to:**

- i. Approve the Safer Westminster Partnership Strategy 2024 -2027

Councillor Aicha Less, Cabinet Member for Communities and Public Protection

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**Local Government Act 1972 – Background Papers**

Report considered by the Cabinet Member for Communities and Public Protection

[Appendix 1 - Safer Westminster Partnership Strategy 2024-27 Report](#)

[Safer Westminster Partnership Strategy 2024 -27](#)

[Decision - Safer Westminster Partnership Strategy 2024-27 | Westminster City Council \(moderngov.co.uk\)](#)



**City of Westminster**

## Full Council Report

<b>Date:</b>	<b>24 January 2024</b>
<b>Classification:</b>	<b>General Release</b>
<b>Title:</b>	<b>Council Tax Discounts (including Council Tax Local Reduction Scheme) and Council Tax Base report.</b>
<b>Report of:</b>	<b>Executive Director of Finance &amp; Resources</b>
<b>Cabinet Member Portfolio:</b>	<b>Cabinet Member for Finance and Council Reform</b>
<b>Wards Affected:</b>	<b>All</b>
<b>Policy Context:</b>	<b>Statutory duty to set and collect Council Tax</b>
<b>Key Decision:</b>	<b>Yes</b>
<b>Financial Summary:</b>	<b>The report proposes that:</b> <ul style="list-style-type: none"><li>• <b>The Council Tax discount for second homes remains at 0%</b></li><li>• <b>The Council Tax discounts for empty properties, including the discounts that replaced the previous Class A and C Council Tax exemptions, remains at 0%.</b></li><li>• <b>A Long-Term Empty Property Premium is continued at the maximum level allowed for by central government legislation.</b></li><li>• <b>The Director of Revenues and Benefits is authorised to determine any individual local discount requests in 2024/25 under Section 13A(1)(c) of the Local Government Finance Act 1992.</b></li><li>• <b>The Council Tax Base is set at 137,295.64 equivalent Band D properties for 2024/25 for the whole City, 96.96 equivalent band D properties for Montpelier Square and 3,700.40 equivalent band D properties for Queen's Park.</b></li><li>• <b>The existing Council Tax Local Reduction Scheme is retained for 2024/25.</b></li></ul>

- **The Council determines to implement a 100% Second Home Premium for the 2025/26 financial year.**

## **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 2024/25 as were set in 2023/24.
- 1.3 This report recommends that the Council continue to charge a Long-Term Empty Property Premium in 2024/25 at the maximum level allowed for by the current legislation. Additionally, the Council should determine to implement a 100% Second Home Premium for the 2025/26 financial year (which is the earliest date allowed for under the new 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 2024/25 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 137,295.64 equivalent Band D properties for the whole City, 96.96 Band D equivalent properties for Montpelier Square and 3,700.40 Band D equivalent properties for Queens Park. The Queen's Park Community Council was created on 1<sup>st</sup> 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 for 2024/25 financial year are adopted.

## **2. Recommendations**

- 2.1 That Full Council approves the following recommendations for the financial year 2024/25:-
- (i) that the Council Tax discount for second homes remains at 0%
  - (ii) that 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 percentages allowed for by the current legislation for the 2024/25 financial year. which includes commencing the premium a year after a property has been empty, rather than the current 2 years.
  - (iv) that the Director of Revenues & Benefits be given delegated authority to determine any individual local discount applications received from Council Taxpayers during the 2024/25 financial year under section 13A(1)(c) of the Local Government Finance Act 1992.
- 2.2 That Full Council approves the same Council Tax Reduction Scheme for 2024/25 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 Full Council resolves that the Council Tax Base for 2024/25 for the Whole City is 137,295.64 equivalent Band D properties, for Montpelier Square alone 96.96 equivalent Band D properties and for Queen's Park 3,700.40 equivalent Band D properties.

- 2.4 That Full Council resolves that the figures set out in paragraph 2.3 above for the Council Tax Base for 2024/25 be used by the Council to make a determination pursuant to the requirements of the Local Government Finance Act 1992.
- 2.5 That Full Council determines to implement a 100% Second Home Premium for the 2025/26 financial year, which is the earliest date allowed for under the new legislation.

### **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. These exclusions are also likely to apply to the second home premium proposed to be introduced from 2025/26, although local authorities are awaiting central government confirmation on this point.
- 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 2024/25 as a decision to set a higher level of discount would reduce the Council's income.
- 3.2.5 The Levelling up and Regeneration Bill has received Royal Assent and became law on 26 October 2023. The legislation allows for a Second Home Premium (additional charge) on second homes of up to 100%. The ability to charge a Second Home Premium technically comes into effect on 1/4/2024, although there is a legislative requirement to delay implementation for 12 months before the premium can be implemented. Central government have advised that this delay is to "give property owners a chance to respond, for example by selling or letting their properties" It is recommended that the City Council should determine to implement a 100% Premium for the 2025/26 financial year. The recommendation being based on the additional income that will result for the City Council (£2.2M per annum) and the GLA (£2M per annum), without effecting vulnerable residents.

### **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 and any incentive for an owner to keep a property empty would not align with the Council's Fairer Westminster agenda.

#### **3.4 Long Term Empty Property Premium**

- 3.4.1 The Levelling up and Regeneration Bill received Royal Assent and became law on 26 October 2023. The legislation allows local authorities to set a Long-Term Empty Property Premium for properties that have been empty for at least 1 year from 1 April 2024 (this is a change from the current two-year period before the premium, can be charged)
- 3.4.2 The premium is currently (for 2023/24) 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.
- 3.4.3 It is recommended that the City Council adopt the new legislation that allows a premium for 2024/25 of 100% of the normal Council Tax for properties that have been empty between 1 year – 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. The above are the maximum premiums allowed under the legislation and align with the Council's Fairer Westminster agenda to bring empty properties back in to use.

3.4.4 The current 100% premium on the Council's 314 properties that have been empty between 2 years and 5 years provides around £150K per annum in additional Council Tax income for the Council. Applying a premium of 100% on the Council's 212 properties that have been empty for between 1-2 years will provide around a further £101K in additional income. The current 200% premium on the Council's 74 properties that have been empty between 5 years and 10 years provides a further £70K per annum in additional Council Tax income. Finally, the current 300% premium on the Council's 23 properties that have been empty over 10 years provides a further £33K per annum in additional Council Tax income for the Council.

### **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 2023/24 to date there have been approved applications totalling £150K (2022/23 £172K). These applications primarily relate to care leavers, flood victims and vulnerable residents, however, starting in 2022/23 additional awards were made in line with the Council's Council Tax Ethical Recovery procedures. It is recommended that the delegation to the Director of Revenues and Benefits to determine individual applications is retained for 2024/25.

### **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 updated 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 100% Council Tax Reduction Scheme in 2024/25.
- 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 government have confirmed that the taxbase formula will need to be amended for 2025/26 to reflect the new Council Tax Second Home Premium, although this will not affect the 2024/25 financial year calculation. 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 2023/24 was 96%. It is recommended that this percentage should remain for 2024/25. 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 2024/25 as 137,295.64 equivalent Band D properties, for Montpelier Square 96.96 equivalent Band D properties and for Queens Park is 3,700.40 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) and empty property premium are approved.

## **5 Financial Implications**

- 5.1 The 2024/25 tax base shows a growth of 1% when compared with the 2023/24 tax base. The growth will deliver around £640K in additional Council Tax income in 2024/25 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 2024/25.
- 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 a 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 and this will not take place in time for the 2024/25 financial year. Therefore, the changes in the Council's Tax Base will not have an effect on the Council's grant funding position for 2024/25.
- 5.4 On 1<sup>st</sup> 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 1<sup>st</sup> April 2014. The Queen's Park Community Council was elected on 22<sup>nd</sup> May 2014 and became a precepting authority. The Queen's Park taxbase of 3,700.40 equivalent Band D properties will result in an overall Council Tax income for the Community Council in 2024/25 (based on the existing precept level) of around £175K.

## **6. Legal Implications**

- 6.1 The legal implications are outlined in the body of the 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 in line with the Council's Council Tax Ethical Recovery procedure.
- 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.
- 9.6 The recommendation to determine to implement a 100% Second Home premium for the 2025/26 financial year will deliver additional income for the council, without effecting vulnerable residents.

## **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 2024 / 2025 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 2023) 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 2023) to 31 March 2025 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 2023) 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 2024/25**

TAXBASE FOR THE WHOLE CITY.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.23 FOR THE WHOLE CITY.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 1,765	BAND A : 972.17
BAND B : 6,546	BAND B : 4,124.56
BAND C : 15,724	BAND C : 11,803.78
BAND D : 22,967	BAND D : 19,856.00
BAND E : 24,342	BAND E : 25,802.94
BAND F : 19,068	BAND F : 24,249.69
BAND G : 24,312	BAND G : 36,535.83
BAND H : 16,963	BAND H : 32,146.00
Total : 131,687	Total : 155,490.97

Less Z - = 12,961.87 = 142,529.10
X Collection Rate (96%)
Plus MOD Adjustment + 467.70

**TAXBASE = 137,295.64**

APPENDIX 2.

TAXBASE FOR MONTEPELIER SQUARE ONLY.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.23.	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 : 95.00
Total : 51	Total : 101.00

Less Z = 0.00
Plus MOD Adjustment = + 0.00
X Collection Rate (96%) = 96.96

**TAXBASE = 96.96**

APPENDIX 2.

TAXBASE FOR QUEENS PARK COMMUNITY COUNCIL.

DISTRIBUTION OF PROPERTIES BY BAND AS AT 30.11.23 FOR QUEENS PARK PARISH.	EQUIVALENT BAND "D" PROPERTIES FOR EACH AFTER APPLYING THE FORMULA $((H - Q + E + J) - Z) \times F / G$
BAND A : 62	BAND A : 33.33
BAND B : 273	BAND B : 179.86
BAND C : 868	BAND C : 648.89
BAND D : 1,952	BAND D : 1,732.00
BAND E : 1,906	BAND E : 2,125.44
BAND F : 254	BAND F : 339.81
BAND G : 54	BAND G : 82.92
BAND H : 3	BAND H : 6.00
Total : 5,372	Total : 5,148.25

Less Z = 1,293.67 = 3,854.58
X Collection Rate (96%)
Plus MOD Adjustment + 0.00

<b>TAXBASE = 3,700.40</b>
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