



BROMSGROVE DISTRICT COUNCIL

MEETING OF THE CABINET

WEDNESDAY 27TH FEBRUARY 2019, AT 4.30 P.M.

COMMITTEE ROOM 2 - PARKSIDE

SUPPLEMENTARY DOCUMENTATION

The attached papers were specified as "to follow" on the Agenda previously distributed relating to the above mentioned meeting.

4. Council Tax Resolution (Appendix 7 to the Medium Term Financial Plan considered at the meeting held on 13th February 2019) - To follow (Pages 1 - 12)
5. Council Tax Support Scheme - report to follow (Pages 13 - 34)

Appendices attached – the final report will be to follow and published as a supplementary agenda.

K. DICKS
Chief Executive

Parkside
Market Street
BROMSGROVE
Worcestershire
B61 8DA

22nd February 2019

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BROMSGROVE DISTRICT COUNCIL Council Tax Setting 2019/20

REPORT OF THE EXECUTIVE DIRECTOR FINANCE & RESOURCES

1.0 PURPOSE

To seek approval of the appropriate formal resolutions to determine the levels of Council Tax for Bromsgrove District Council for 2019/20. The levels of tax take account of the requirements of Bromsgrove District Council, Worcestershire County Council, Warwickshire and West Mercia Police and Crime Commissioner, Hereford and Worcester Fire & Rescue Authority and the various Parish Councils.

2.0 BACKGROUND

The Localism Act 2011 made significant changes to the Local Government Finance Act 1992 and requires the billing authority to calculate a Council Tax requirement for the year, not its budget requirement as previously.

3.0 PRECEPTS AND LEVIES

Details have been received from the various precepting bodies to enable the Council to set the Council Tax for 2019/20. The amounts of the precepts are set out below:

	£
Worcestershire County Council	46,287,427.65
Warwickshire and West Mercia Police and Crime Commissioner	7,954,452.97
Hereford and Worcester Fire and Rescue	3,096,473.87
Bromsgrove District Council	8,187,422.53
Parish Precepts	911,124.53
Total	66,436,901.55

The Parish Council Precepts for 2019/20 are detailed in the attached **Schedule 3**.

4.0 INFORMATION

Based on the recommendation from Cabinet, it is now necessary to formally set Council Tax levels throughout the area for the spending requirements of Bromsgrove District Council, Worcestershire County Council, Warwickshire and West Mercia Police and Crime Commissioner, Hereford and Worcester Fire & Rescue Authority and the various Parish Councils. If the Council approves the recommendations set out below the average band D Council Tax in 2019/20 will be £1,809.56, made up as follows:

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Authority	2018/19	2019/20	Increase
	£	£	%
Bromsgrove District Council	216.53	223.00	2.99
Worcestershire County Council	1,212.38	1,260.75	3.99
Warwickshire and West Mercia Police and Crime Commissioner	197.07	216.66	9.94
Hereford & Worcester Fire & Rescue	81.90	84.34	2.98
Parish Councils (Average)	24.13	24.82	2.85
Total Council Tax	1,732.01	1,809.57	4.48

The % increases all relate to the change from current year levels.

The necessary formal resolutions are set out below.

The Council is recommended to resolve as follows:

1. That it be noted at its meeting on 16th January 2019 the Cabinet calculated the Council Tax Base 2019/20
 - (a) for the whole Council area as 36,714.20 [Item T in the formula in Section 31B of the Local Government Act 1992, as amended (the "Act")]; and
 - (b) for dwellings in those parts of its area to which a Parish precept relates the amounts as shown in Column 4 of the attached **Schedule 1**.

2. Calculate the Council Tax requirement for the Council's own purposes for 2019/20 (excluding Parish precepts) is **£8,187,422.53**.

3. That the following amounts be calculated for the year 2019/20 in accordance with sections 31 to 36 of the Act:
 - (a) £41,030,713 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (2) of the Act (taking into account all precepts issued to it by Parish Councils) (*i.e. Gross expenditure*)
 - (b) £31,932,165 being the aggregate of the amounts which the Council estimates for the items set out in Section 31A (3) of the Act. (*i.e. Gross income*)

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- (c) £9,098,547 being the amount by which the aggregate of 3 (a) above exceeds the aggregate at 3 (b) above, calculated by the Council, in accordance with Section 31A (4) of the Act, as its Council Tax requirement for the year. (Item R in the formula in Section 31B of the Act).
- (d) £247.82 being the amount at 3 (c) above (Item R), all divided by Item T (1(a) above), calculated by the Council, in accordance with Section 31B of the Act, as the basic amount of its Council Tax for the year (including Parish precepts).
- (e) £911,125 being the aggregate amount of all special items (Parish precepts) referred to in Section 34 (1) of the Act (as per the attached **Schedule 3**).
- (f) £223.00 being the amount at 3 (d) above less the result given by dividing the amount at 3 (e) above by Item T (1 (a) above), calculated by the Council, in accordance with Section 34 (2) of the Act, as the basic amount of its Council Tax for the year for dwellings in those parts of its area to which no Parish precept relates.
- (g) The amounts shown in Column 3 of **Schedule 1**. These are the basic amounts of the council tax for the year for dwellings in those parts of the Council's area shown in Column 1 of the schedule respectively to which special items relate, calculated by the Council in accordance with Section 34(3) of the Act. (District and Parish combined at Band D).
- (h) The amounts shown in Column 5 of **Schedule 1** being the amount given by multiplying the amounts at 4(g) above by the number which, in the proportion set out in Section 5(1) of the Act, is applicable to dwellings listed in a particular valuation band divided by the number which in that proportion is applicable to dwellings listed in valuation band D, calculated by the Council, in accordance with Section 36(1) of the Act, as the amounts to be taken into account for the year in respect of categories of dwellings listed in different valuation bands;

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4. It be noted that for the year 2019/20 Worcestershire County Council, Warwickshire and West Mercia Police and Crime Commissioner and Hereford and Worcester Fire and Rescue Authority have issued precepts to the Council in accordance with Section 40 of the Local Government Finance Act 1992 for each category of dwelling in the Council's area as indicated below:

	Valuation Bands							
	A	B	C	D	E	F	G	H
	£	£	£	£	£	£	£	£
Worcestershire County Council	840.50	980.58	1,120.67	1,260.75	1,540.92	1,821.08	2,101.25	2,521.50
Warwickshire and West Mercia Police and Crime Commissioner	144.44	168.51	192.59	216.66	264.81	312.95	361.10	433.32
Hereford and Worcester Fire and Rescue Authority	56.23	65.60	74.97	84.34	103.08	121.82	140.57	168.68

5. Having calculated the aggregate in each case of the amounts at 4(h) and 5 above, that Bromsgrove District Council in accordance with Sections 30 and 36 of the Local Government Finance Act 1992 hereby sets the amounts shown in **Schedule 2** as the amounts of Council Tax for 2019/20 for each part of its area and for each of the categories of dwellings.
6. That the Executive Director Finance & Resources be authorised to make payments under Section 90(2) of the Local Government Finance Act 1988 from the Collection Fund by ten equal instalments between April 2019 to March 2020 as detailed below:

	Precept	Surplus on Collection Fund	Total to pay
	£	£	£
Worcestershire County Council	46,287,427.65	311,464.00	46,598,891.65
Warwickshire and West Mercia Police and Crime Commissioner	7,954,452.97	50,628.00	8,005,080.97
Hereford & Worcester Fire	3,096,473.87	21,040.00	3,117,513.87

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7. That the Executive Director Finance & Resources be authorised to make transfers under Section 97 of the Local Government Finance Act 1988 from the Collection Fund to the General Fund the sum of £9,160,375.06 being the Council's own demand on the Collection Fund (£8,187,422.53), Parish Precepts (£911,124.53) together with the distribution of the Surplus on the Collection Fund (£61,828.00).
8. That the Executive Director Finance & Resources be authorised to make payments from the General Fund to the Parish Councils the sums listed on **Schedule 3** by two equal instalments on 1 April 2019 and 1 October 2019 in respect of the precept levied on the Council.
9. That the above resolutions 3 to 5 be signed by the Chief Executive for use in legal proceedings in the Magistrates Court for the recovery of unpaid Council Taxes.
10. Notices of the making of the said Council Taxes signed by the Chief Executive are given by advertisement in the local press under Section 38(2) of the Local Government Finance Act 1992.

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**BROMSGROVE DISTRICT COUNCIL TAX
INCLUDING PARISH PRECEPTS 2019/20**

SCHEDULE 1

Column 1	Column 2	Column 3	Column 4	Column 5 – by valuation band							
				Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Part of the Council's Area	Parish Band D £	Basic Amount of Council Tax Band D (District + Parish) £	Taxbase	£	£	£	£	£	£	£	£
Alvechurch	50.86	273.86	2321.40	182.58	213.00	243.43	273.86	334.72	395.57	456.44	547.72
Barnt Green	62.58	285.58	1014.40	190.39	222.11	253.85	285.58	349.05	412.50	475.97	571.16
Belbroughton	54.00	277.00	1203.60	184.67	215.44	246.22	277.00	338.56	400.11	461.67	554.00
Bentley Pauncefoot	29.48	252.48	187.40	168.32	196.37	224.42	252.48	308.59	364.69	420.80	504.96
Beoley	24.62	247.62	451.10	165.08	192.59	220.10	247.62	302.65	357.67	412.70	495.24
Bournheath	48.39	271.39	220.70	180.93	211.08	241.23	271.39	331.70	392.01	452.32	542.78
Catshill & Marlbrook	21.48	244.48	2355.80	162.99	190.15	217.31	244.48	298.81	353.14	407.47	488.96
Clent	91.91	314.91	542.40	209.94	244.93	279.92	314.91	384.89	454.87	524.85	629.82
Cofton Hackett	40.35	263.35	1008.10	175.57	204.82	234.09	263.35	321.88	380.39	438.92	526.70
Dodford with Grafton	28.52	251.52	402.40	167.68	195.62	223.57	251.52	307.42	363.31	419.20	503.04
Finstall	26.06	249.06	316.20	166.04	193.71	221.38	249.06	304.41	359.75	415.10	498.12
Frankley	42.02	265.02	49.90	176.68	206.12	235.57	265.02	323.92	382.81	441.70	530.04
Hagley	55.21	278.21	3115.50	185.48	216.38	247.30	278.21	340.04	401.86	463.69	556.42
Hunnington	48.83	271.83	235.50	181.22	211.42	241.62	271.83	332.24	392.64	453.05	543.66
Lickey & Blackwell	22.43	245.43	2095.10	163.62	190.89	218.16	245.43	299.97	354.51	409.05	490.86
Romsley	79.16	302.16	667.60	201.44	235.01	268.58	302.16	369.31	436.45	503.60	604.32
Stoke	31.16	254.16	1704.10	169.44	197.68	225.92	254.16	310.64	367.12	423.60	508.32
Tutnall & Cobley	20.13	243.13	361.70	162.09	189.10	216.11	243.13	297.16	351.19	405.22	486.26
Wythall	27.50	250.50	4748.70	167.00	194.83	222.66	250.50	306.17	361.83	417.50	501.00
Urban	N/A	N/A	13712.60	148.67	173.44	198.22	223.00	272.56	322.11	371.67	446.00
Taxbase Total			36,714.20								

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**COUNCIL TAX SCHEDULE FOR THE BROMSGROVE DISTRICT AREA INCLUDING
BROMSGROVE D C, WORCESTERSHIRE C C, WARWICKSHIRE AND WEST MERCIA POLICE
AND CRIME COMMISSIONER, HEREFORD & WORCESTER FIRE & RESCUE AUTHORITY,
PARISH PRECEPTS 2019/20**

SCHEDULE 2

	Taxbase	Precept £	Council Tax per Valuation Band							
			Band A £	Band B £	Band C £	Band D £	Band E £	Band F £	Band G £	Band H £
Worcestershire County Council	36,714.20	46,287,427.65	840.50	980.58	1,120.67	1,260.75	1,540.92	1,821.08	2,101.25	2,521.50
Wariwckshire and West Mercia Police and Crime Commissioner	36,714.20	7,954,452.97	144.44	168.51	192.59	216.66	264.81	312.95	361.10	433.32
Hereford & Worcester Fire & Rescue Authority	36,714.20	3,096,473.87	56.23	65.60	74.97	84.34	103.08	121.82	140.57	168.68
Bromsgrove District Council	36,714.20	8,187,422.53	148.67	173.44	198.22	223.00	272.56	322.11	371.67	446.00
Total Unparished			1,189.84	1,388.13	1,586.45	1,784.75	2,181.37	2,577.96	2,974.59	3,569.50
		Precept £	Total Bill Band A £ (6/9)	Total Bill Band B £ (7/9)	Total Bill Band C £ (8/9)	Total Bill Band D £ (9/9)	Total Bill Band E £ (11/9)	Total Bill Band F £ (13/9)	Total Bill Band G £ (15/9)	Total Bill Band H £ (18/9)
Parish										
Alvechurch	2,321.40	118,076.68	1,223.75	1,427.69	1,631.66	1,835.61	2,243.53	2,651.42	3,059.36	3,671.22
Bartn Green	1,014.40	63,480.00	1,231.56	1,436.80	1,642.08	1,847.33	2,257.86	2,668.35	3,078.89	3,694.66
Belbroughton	1,203.60	65,000.00	1,225.84	1,430.13	1,634.45	1,838.75	2,247.37	2,655.96	3,064.59	3,677.50
Bentley Paucefoot	187.40	5,525.00	1,209.49	1,411.06	1,612.65	1,814.23	2,217.40	2,620.54	3,023.72	3,628.46
Beoley	451.10	11,106.00	1,206.25	1,407.28	1,608.33	1,809.37	2,211.46	2,613.52	3,015.62	3,618.74
Bournheath	220.70	10,680.00	1,222.10	1,425.77	1,629.46	1,833.14	2,240.51	2,647.86	3,055.24	3,666.28
Catshill & Marlbrook	2,355.80	50,596.00	1,204.16	1,404.84	1,605.54	1,806.23	2,207.62	2,608.99	3,010.39	3,612.46
Clent	542.40	49,850.00	1,251.11	1,459.62	1,668.15	1,876.66	2,293.70	2,710.72	3,127.77	3,753.32
Cofton Hackett	1,008.10	40,680.00	1,216.74	1,419.51	1,622.32	1,825.10	2,230.69	2,636.24	3,041.84	3,650.20
Dodford with Grafton	402.40	11,478.00	1,208.85	1,410.31	1,611.80	1,813.27	2,216.23	2,619.16	3,022.12	3,626.54
Finstall	316.20	8,240.00	1,207.21	1,408.40	1,609.61	1,810.81	2,213.22	2,615.60	3,018.02	3,621.62
Frankley	49.90	2,096.85	1,217.85	1,420.81	1,623.80	1,826.77	2,232.73	2,638.66	3,044.62	3,653.54
Hagley	3,115.50	172,000.00	1,226.65	1,431.07	1,635.53	1,839.96	2,248.85	2,657.71	3,066.61	3,679.92
Hunnington	235.50	11,500.00	1,222.39	1,426.11	1,629.85	1,833.58	2,241.05	2,648.49	3,055.97	3,667.16
Lickey & Blackwell	2,095.10	47,000.00	1,204.79	1,405.58	1,606.39	1,807.18	2,208.78	2,610.36	3,011.97	3,614.36
Romsley	667.60	52,850.00	1,242.61	1,449.70	1,656.81	1,863.91	2,278.12	2,692.30	3,106.52	3,727.82
Stoke	1,704.10	53,097.00	1,210.61	1,412.37	1,614.15	1,815.91	2,219.45	2,622.97	3,026.52	3,631.82
Tutnall & Cobley	361.70	7,280.00	1,203.26	1,403.79	1,604.34	1,804.88	2,205.97	2,607.04	3,008.14	3,609.76
Wythall	4,748.70	130,589.00	1,208.17	1,409.52	1,610.89	1,812.25	2,214.98	2,617.68	3,020.42	3,624.50
Urban	13,712.60		1,189.84	1,388.13	1,586.45	1,784.75	2,181.37	2,577.96	2,974.59	3,569.50
Total	36,714.20	911,124.53								

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Parish Precepts 2019/20

SCHEDULE 3

	2018/19 Precept	2018/19 Taxbase	2018/19 Levy per Band D Equivalent	2019/20 Precept	Percentage Change in Band D	Percentage Change in Precept Amount	2019/20 Taxbase	2019/20 Levy per Band D Equivalent
	£			£	%	%		£
Alvechurch	112,454	2,314.70	48.58	118,076.68	4.69%	5.00	2,321.40	50.86
Barnt Green	62,440	997.70	62.58	63,480.00	0.00%	1.67	1,014.40	62.58
Belbroughton	65,000	1,198.70	54.23	65,000.00	-0.42%	0.00	1,203.60	54.00
Bentley Pauncefoot	5,526	184.70	29.92	5,525.00	-1.47%	-0.01	187.40	29.48
Beoley	11,000	455.70	24.14	11,106.00	1.99%	0.96	451.10	24.62
Bournheath	10,680	220.10	48.52	10,680.00	-0.27%	0.00	220.70	48.39
Catshill & Marlbrook	46,266	2,363.90	19.57	50,596.00	9.76%	9.36	2,355.80	21.48
Clent	48,750	538.00	90.61	49,850.00	1.43%	2.26	542.40	91.91
Cofton Hackett	35,534	979.80	36.27	40,680.00	11.25%	14.48	1,008.10	40.35
Dodford with Grafton	11,478	401.00	28.62	11,478.00	-0.35%	0.00	402.40	28.52
Finstall	7,975	306.80	25.99	8,240.00	0.27%	3.32	316.20	26.06
Frankley	1,997	50.60	39.47	2,096.85	6.46%	5.00	49.90	42.02
Hagley	165,500	3,059.00	54.10	172,000.00	2.05%	3.93	3,115.50	55.21
Hunnington	10,500	232.00	45.26	11,500.00	7.89%	9.52	235.50	48.83
Lickey & Blackwell	45,000	2,100.80	21.42	47,000.00	4.72%	4.44	2,095.10	22.43
Romsley	50,560	668.30	75.65	52,850.00	4.64%	4.53	667.60	79.16
Stoke	53,097	1,701.70	31.20	53,097.00	-0.13%	0.00	1,704.10	31.16
Tutnall & Cobley	7,280	358.70	20.30	7,280.00	-0.84%	0.00	361.70	20.13
Wythall	130,532	4,746.60	27.50	130,589.00	0.00%	0.04	4,748.70	27.50
Total	881,569	22,878.80		911,124.53		3.35	23,001.60	

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LOCAL COUNCIL TAX SUPPORT SCHEME 2019/20

Relevant Portfolio Holder	Cllr Brian Cooper
Portfolio Holder Consulted	Yes
Relevant Head of Service	Amanda Singleton
Ward(s) Affected	All
Ward Councillor(s) Consulted	None Specific
Key Decision / Non-Key Decision	Key Decision

1. SUMMARY OF PROPOSALS

- 1.1 The Local Council Tax Reduction Scheme (LCTRS) must be reviewed annually and any revision to, or replacement of, the scheme must be agreed by 11th March 2019
- 1.2 The report proposes a change to the scheme to provide for increased levels of support for working age claimants to 85% from the current level of 80%. In addition it provides additional support for care leavers under the age of 25 and uprates figures within the scheme in line with national welfare benefits

2. RECOMMENDATIONS

The Cabinet is asked to **RECOMMEND** that:

The Local Council Tax Support scheme is revised to provide:

- 1) Increase to maximum level of support for working age claimants from 80% of liability to 85% of liability.
- 2) Care Leavers under 21 years of age are treated as a protected group and provided 100% Local Council Tax Reduction (LCTR)
- 3) Care leavers aged 21 years or over and under 25 years of age are treated as a protected group and provided up to 100% LCT
- 4) The scheme is uprated in line with national welfare benefits
- 5) Council Tax Hardship Scheme is amended to enable transitional support to be provided to care leavers under 25 whose income results in significant withdrawal of support

3. KEY ISSUES

- 3.1 The LCTR replaced Council Tax Benefit with effect from 1 April 2013.
- 3.2 Under the Government's Council Tax Reduction provisions, the scheme for Pension Age applicants is determined by Central Government and the scheme for working age applicants is determined by the Council. Pensioners broadly receive the

same level of support that was previously available under the Council Tax Benefit scheme.

- 3.3 The current scheme for working age applicants is a means tested one, but has been amended since 2013 both to require a minimum payment from working age applicants of 20% and to update the scheme in line with changes to Housing Benefit that have occurred since its introduction.
- 3.4 The scheme has also been amended each year for general changes in applicable amounts and for non-dependant deductions.
- 3.5 Council has previously agreed a minimum council tax contribution from working age claimants of 20%. Cabinet resolved to undertake consultation on revising the scheme to increase support for working age claimants to 85% of liability.
- 3.6 Following consultation it is considered appropriate to introduce protection for care leavers and to provide additional support for working age claimants. The respondents indicated significant support to increasing the level of relief given to working age claimants. This may also mitigate the use of hardship funding as the Council will be providing relief to the most vulnerable members of our community. The summary of consultation is attached at Appendix 1.
- 3.7 There is a requirement to review the scheme on an annual basis and therefore officers will present options for the future to include an assessment of the impact on our residents of Universal Credit.

4.0 Financial Implications

- 4.1 At 1st April 2013, when Council Tax Benefit (CTB) was abolished, central Government replaced the scheme of subsidy for costs of CTB with a grant equivalent to 90% of the costs of CTB. The grant has been subsumed into the Revenue Support Grant paid to local authorities so it is not possible to identify the precise amount of grant now paid to precepting authorities, however, the costs of CTB in 2012/13 were £4.747m.
- 4.2 Modelling based on existing claimants indicated increased expenditure of £96,000 for Council Tax support. The costs exist as a reduction to the taxbase for the area and would be shared between precepting authorities in line with collection fund distribution. Members should be aware that County Council have responded to the consultation raising concerns that the increase in support to 85% would increase the financial burden to the County and therefore they would seek to review other funding streams to the District. This should be mitigated by the overall costs of the scheme being below 90% of the 2012/13 scheme.
- 4.3 It should be noted that these costs are determined based on live claims at a specific date, and when determined over a complete tax year the costs may be reduced based on changes to the number of LCTR claimants.

5.0 Legal Implications

- 5.1 On 1 April 2013 Council Tax Benefit was abolished and replaced by a new discount scheme. Under s13A and Schedule 1A of the Local Government Finance Act 1992 (inserted by s10 Local Government Act 2012), each local authority was required to make and adopt a Council Tax Support Scheme specifying the reductions which are to apply to the amounts of council tax payable within their districts
- 5.2 Statutory Instrument 2012/2885, "The Council Tax Reduction Schemes (Prescribed Requirements)(England) Regulations 2012" ensured that certain requirements prescribed by the Government were included in each Scheme (subsequently amended by S.I. 2012/3085)
- 5.3 As the billing authority the Council is required by the Local Government Finance Act 2012 to consider whether to revise its scheme or to replace it with another scheme, for each financial year.
- 5.4 The Authority must adopt its scheme, and make any revisions, no later than 11th March in the financial year preceding the one when it will take effect.
- 5.5 Paragraph 3 to Schedule 1A into The Local Government Finance Act 1992 set out the preparation that must be undertaken prior to the adoption or revision of a scheme, including prescribed consultation requirements.
- 5.6 In addition, where there are changes to the scheme, the authority is obliged under paragraph 5(4) of Schedule 1A if any revision to a scheme, or any replacement scheme, has the effect of reducing or removing a reduction to which any class of persons is entitled, the revision or replacement must include such transitional provision relating to that reduction or removal as the authority thinks fit.

6.0 Customer/Equalities and Diversity Implications

- 6.1 The current CTSS scheme contains provision for taxpayers to make an application for additional discount where they experience exceptional hardship. The hardship policy will continue to apply. Where any group of person is likely to experience hardship, this will be addressed as part of the overall scheme design. The Hardship Policy will continue to be an integral part of the scheme for the foreseeable future.
- 6.2 Care leavers attaining the age of 21 may, subject to their income, see a rapid withdrawal of Council Tax support. To mitigate the potential for a steep cliff edge at 21 years of age the Council Tax Hardship policy will be amended to enable transitional support to be provided to the small number of care leavers who may face steep withdrawal rates.

CABINET

27th February 2018

7.0. RISK MANAGEMENT

- 7.1 Any changes to council tax support can have financial implications for the Council and the major preceptors as well as for our residents and therefore financial modelling has been carried out to understand the implications of the proposals. These are projected to be minimal.
- 7.2 Officers ensure that support on managing finances and advice on other potential benefits is made available to anyone experiencing financial hardship.
- 7.3 Council Tax collection rates may reduce as the impact of Universal Credit and the administration grows, measures will be adopted to monitor the collection of Council Tax for UC claimants and these will be used to inform any future replacement for the LCTR scheme

8. APPENDICES

Appendix 1 – Summary of Consultation responses
Appendix 2 - Equality Impact Assessment
Appendix 3 & 4 – LCTR Regulations -80% and 85%

9. BACKGROUND PAPERS

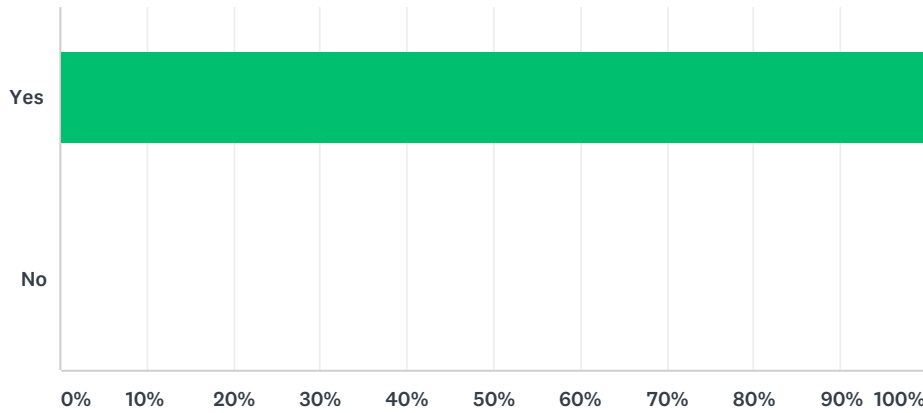
Held in Customer Access and Financial support

AUTHOR OF REPORT

Name: David Riley, Financial Support Manager
email: david.riley@bromsgroveandredditch.gov.uk
Tel.: 01527 548 418

Q1 I have read the background information about the Council Tax Support Scheme and the reasons for consultation?

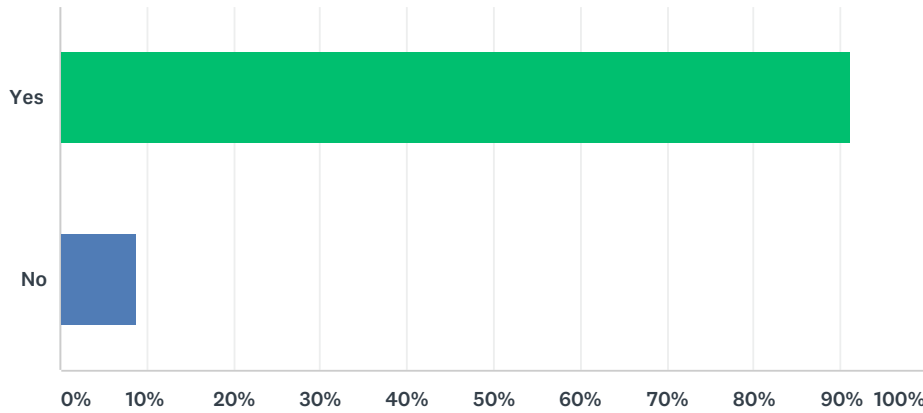
Answered: 91 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	100.00%	91
No	0.00%	0
TOTAL		91

Q2 I agree that the Council Tax Support Scheme should be amended so that personal allowances remain in line with national benefits?

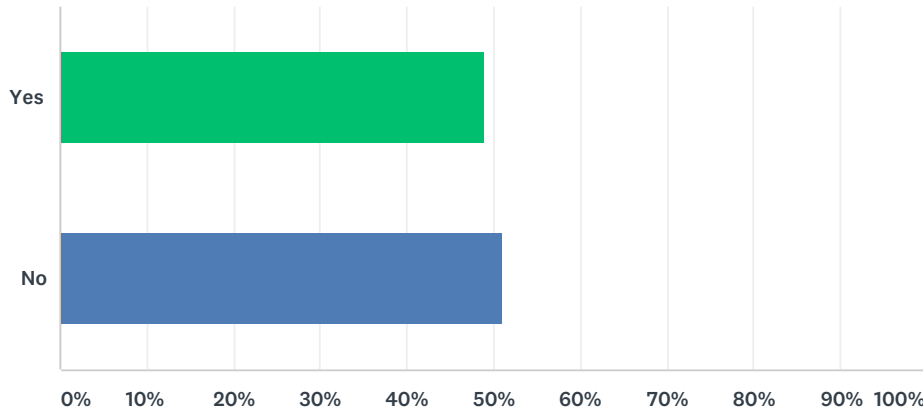
Answered: 90 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	91.11%	82
No	8.89%	8
TOTAL		90

Q3 The Current Council Tax support scheme allows working age claimants a maximum level of support of 80% - as their income increases they lose support. For every £1.00 that their income increases the level of support is reduced by 20p. Increasing the maximum level of support to 85% of liability would have an estimated cost of £100,000 Should the Council keep the current Council Tax support scheme?

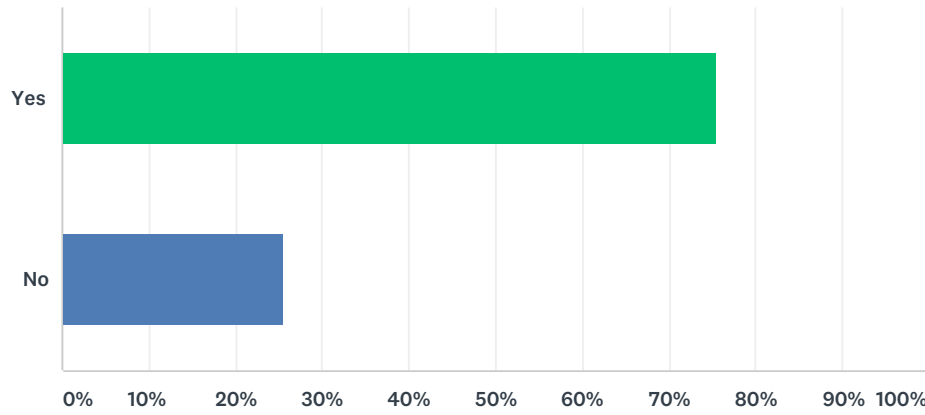
Answered: 90 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	48.89%	44
No	51.11%	46
TOTAL		90

Q4 Should the Council increase the level of support to 85%?

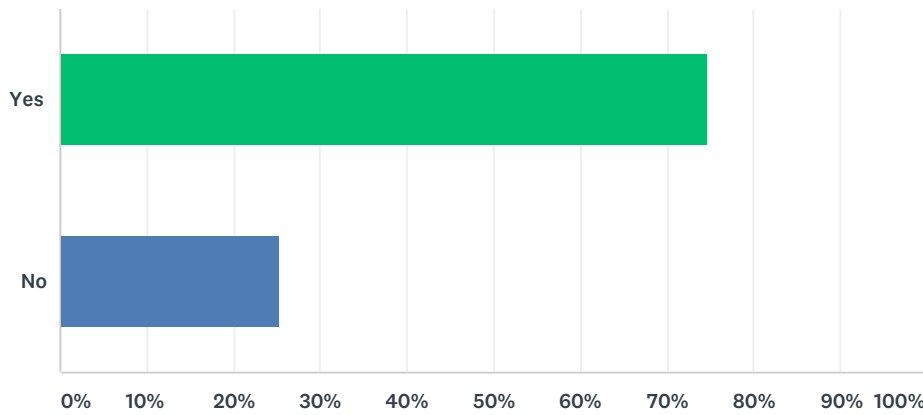
Answered: 90 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	75.56%	68
No	25.56%	23
Total Respondents: 90		

Q5 Extra Support for Care Leavers Young people leaving care and moving into their own homes will be liable for Council Tax. If they are not working or they are on a low income then the maximum amount of Council Tax support they can receive at present would be 80% of their liability. We are asking whether you agree that care leavers, because they do not have the same family support networks as other young people, should receive additional support. Do you agree that Care Leavers under 21 years of age should receive 100% Council Tax Support?

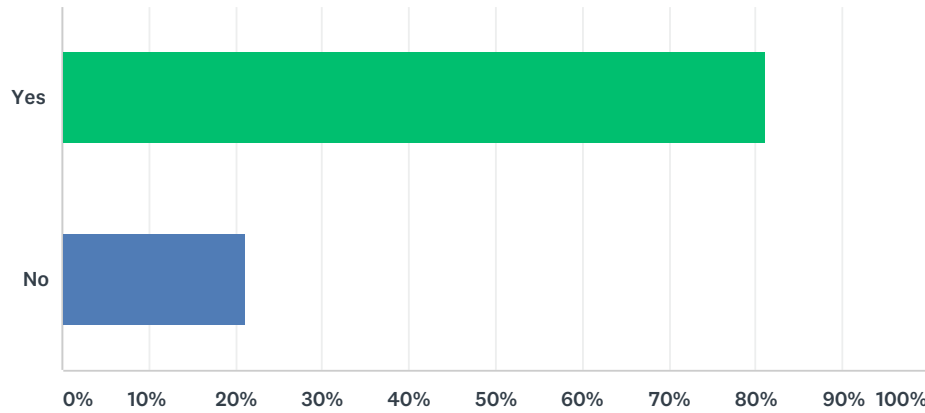
Answered: 91 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	74.73%	68
No	25.27%	23
Total Respondents: 91		

Q6 Should this support to young care leavers be reduced as their income increases?

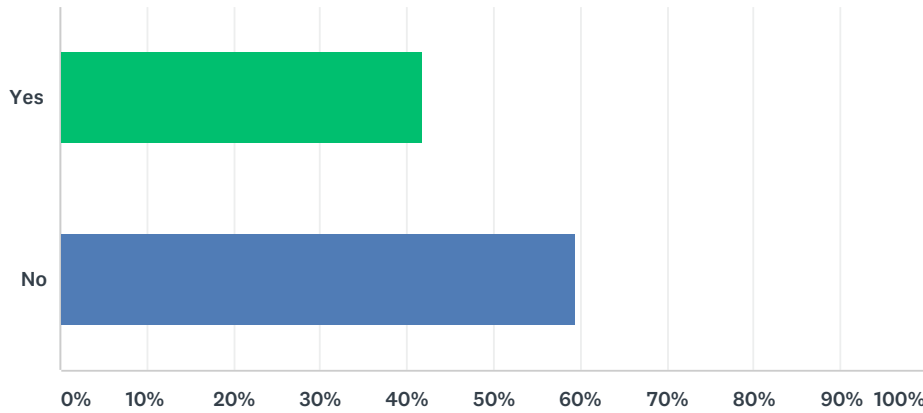
Answered: 90 Skipped: 1



ANSWER CHOICES	RESPONSES	
Yes	81.11%	73
No	21.11%	19
Total Respondents: 90		

Q7 Should care leavers aged 21 to 25 continue to receive Council Tax support regardless of their income?

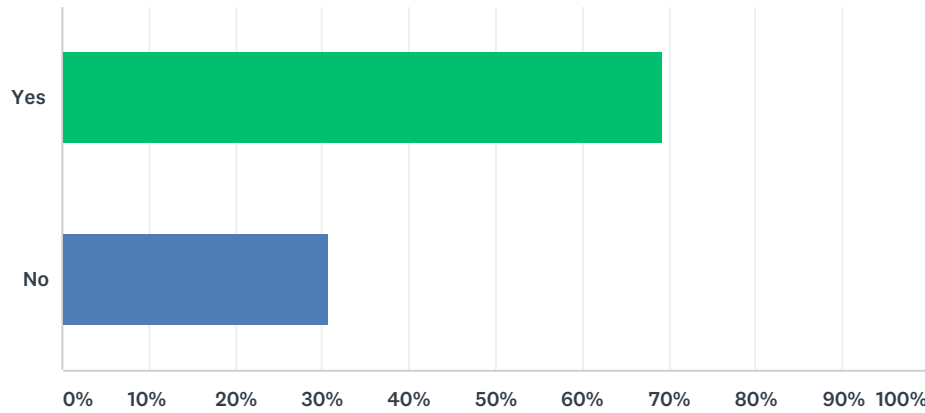
Answered: 91 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	41.76%	38
No	59.34%	54
Total Respondents: 91		

Q8 Should support for care leavers aged 21 to 25 be provided up to a maximum of 100% and reduced as their income increases?

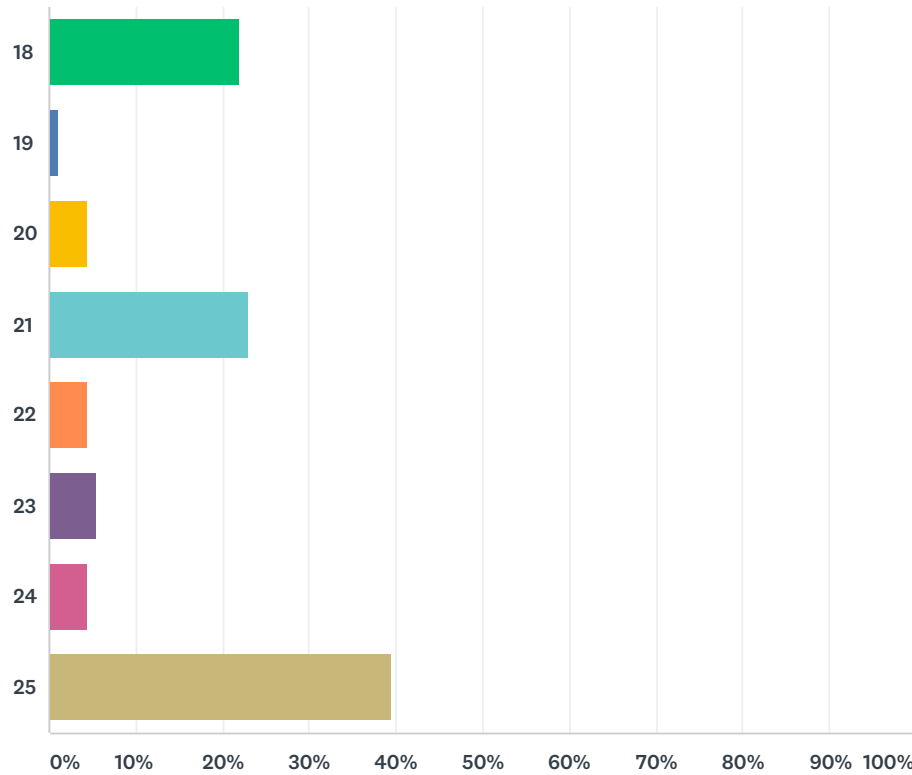
Answered: 91 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	69.23%	63
No	30.77%	28
Total Respondents: 91		

Q9 At what age do you think care leavers should be treated in the same was as other young people?

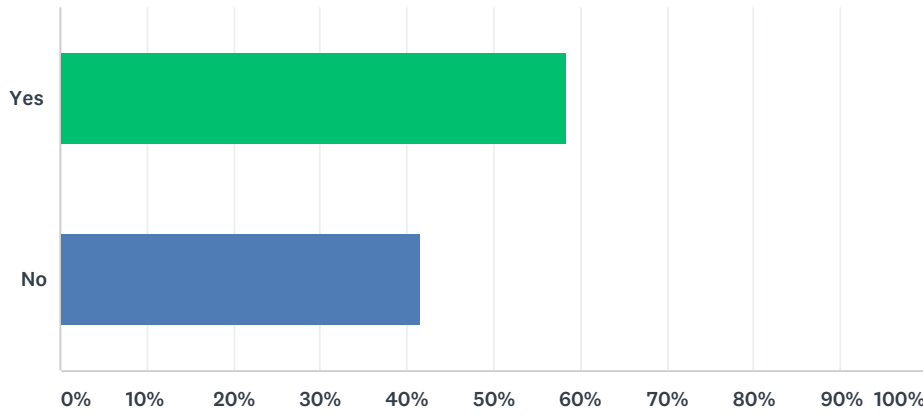
Answered: 91 Skipped: 0



ANSWER CHOICES	RESPONSES	
18	21.98%	20
19	1.10%	1
20	4.40%	4
21	23.08%	21
22	4.40%	4
23	5.49%	5
24	4.40%	4
25	39.56%	36
Total Respondents: 91		

Q10 Do you receive Local Council Tax Support?

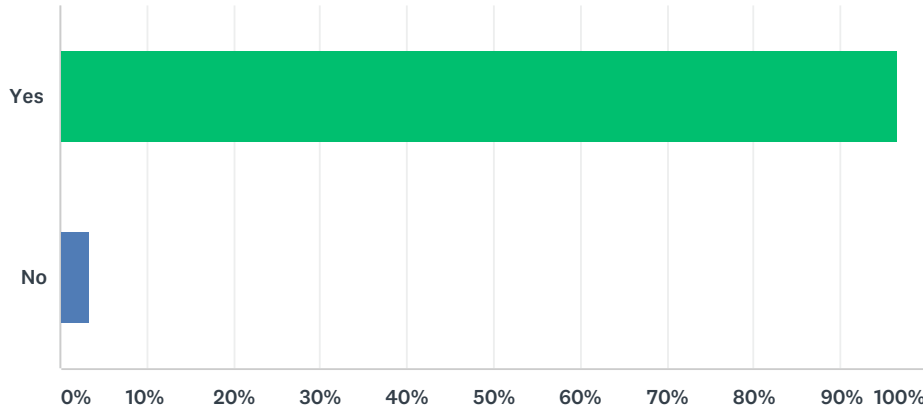
Answered: 89 Skipped: 2



ANSWER CHOICES	RESPONSES	
Yes	58.43%	52
No	41.57%	37
Total Respondents: 89		

Q11 Do you pay Council Tax to Bromsgrove District Council?

Answered: 91 Skipped: 0



ANSWER CHOICES	RESPONSES	
Yes	96.70%	88
No	3.30%	3
Total Respondents: 91		

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Equality Assessment Record

1. What is the name of the service, policy, procedure or project being assessed?

Council Tax Support Scheme (CTSS)

2. Briefly describe the aim of the service, policy, procedure or project. What needs or duties are it designed to meet?

The CTSS provides assistance to people on low incomes to help them pay their council tax.

When council tax benefit was abolished and replaced by localised council tax schemes in 2013, central government protected pensioners with a view that they are unable to take advantage of employment and unable to alter their financial situation.

The proposed alterations to the scheme will continue to protect pensioners who will get the same level of council tax support as they do now.

The proposals to change the CTRS from 2019/20 are as follows:

Provide Council Tax Support of 100% for care leavers under the age of 21 and additional support for care leavers up to their 25th birthday

Increase maximum support for working age claimants to 85% of liability.

3. Indicate which of the following applies:-

This is a current service or policy and should be equally accessible to all sections of the Community or all employees

No

A decision is likely to be made to change, reduce or stop providing this service.

No

A new initiative or service is being considered or proposed.

Yes

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4. List your known customers and stakeholders (e.g. partner organisations, community groups)

People of working age on low incomes.

5. Describe simply how you know who they are?

The Local Government Finance Act prescribes details of the scheme to be used for pension age applicants under the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012.

Certain aspects of the scheme for working age applicants are also included within those regulations.

6. How relevant is the General Equality Duty to this service, policy or procedure?

Rate as H, M, L (high, medium or low) or No relevance. If all answers are “low” or “no” relevance go straight to question 10. When considering relevance for each protected group, use professional judgment and experience, previous Equality Impact Assessments, or any other information that you have to hand which demonstrates how relevant a service is to a particular protected group.

Protected Group	Indicate H/M/L or No Relevance	Evidence used	Further evidence needed Yes/No
Age	L	An automatic entitlement to discount with no income test for care leavers will mean that they are treated more favourably than other young people.	N
Disability	N	The proposed changes to the scheme continues to disregard disability benefits	N
Transgender (Gender Dysphoria)	N	No impact	N
Marriage and Civil Partnership	N	No impact	N
Pregnancy and Maternity	N	No impact	N
Race	N	No impact	N
Religion or Belief	N	No impact	N
Sex (Male/ Female)	N	No impact	N
Sexual Orientation	N	No impact	N

7. Is there evidence of actual or potential unfairness for the following equality groups?

Protected Group	Indicate Yes or No	Evidence of unfairness	Further Evidence Needed Yes/No
Age	N	<p>When creating the local scheme, the Council have given due regard to central government's stipulation that people of pension age must be protected.</p> <p>In previous public consultation the principle of 'Every household with working age claimants should pay something' was agreed.</p> <p>This principle ensures a degree of fairness as it applies across all groups who are of working age.</p> <p>The scheme is devised to incentivize working age people to seek employment.</p> <p>The changes to treatment of care leavers are supported by organizations such as the Children's society.</p> <p>For those young people and working age people who are in severe hardship or unable to increase their income, the Council manages a discretionary hardship fund to support them following a detailed review of the individual's and household's circumstances.</p>	N
Disability	N	The proposed changes to the scheme continues to disregard disability benefits	N
Transgender (Gender Dysphoria)	N	n/a	N
Marriage and Civil Partnership	N	n/a	N
Pregnancy and	N	n/a	N

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Maternity			
Race	N	n/a	N
Religion or Belief	N	n/a	N
Sex (Male/ Female)	N	n/a	N
Sexual Orientation	N	n/a	N

If all answers are “No”, go straight to Question 10.

8. What is the justification for any actual or potential unfairness identified in question 7, for example, disproportionate cost? Describe briefly your reasons.

Protected Group	Justification for actual or potential unfairness
Age	N/A
Disability	N/A
Transgender (Gender Dysphoria)	N/A
Marriage and Civil Partnership	N/A
Pregnancy and Maternity	N/A
Race	N/A
Religion or Belief	N/A
Sex (Male/ Female)	N/A
Sexual Orientation	N/A

9. If you have identified any area of actual or potential unfairness that cannot be justified, can you eliminate or minimise this?

Hardship Fund is available to people of any age to apply for additional support and their need would be assessed on a case by case basis.

10. Describe simply or list the additional information used to complete this assessment including professional judgment and how that was used in your decisions.

Research and financial modelling by Policy in Practice, along with professional judgement, data and evidence of Council Tax support claimants, and feedback from FIT Officers has been used to consider whether this proposal is fair and equitable.

11. What plans do you have to monitor any changes identified?

The following will be will be monitored each year.
 Claim numbers
 Cost of the scheme
 Applications for hardship and/or transitional relief

12. The actions required to address these findings are set out below.

Action Required	By Whom	By When	Signed when completed	Priority	Expected outcomes
Agree consultation on scheme	Council	October 2018			
Agree final scheme	Council	February 2019			

13. Equality assessment undertaken by Amanda Singleton, Head of Customer Access and Financial Support

7th August 2018

When you have completed this assessment, retain a copy and send an electronic copy to the Policy Team (Equalities) attaching any supporting evidence used to carry out the assessment.

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