

Agenda



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Date: 4 November 2022
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A meeting of the

Scrutiny Committee

will be held on Monday, 14 November 2022 at 7.00 pm
at Abbey House, Abbey Close, Abingdon OX14 3JE

The meeting can be watched live. Click on the link below to watch the meeting at our YouTube channel.

<https://www.youtube.com/c/SouthandValeCommitteeMeetings/>

Members of the Committee:

Councillors:

Nathan Boyd (Chair)	Eric De La Harpe	Patrick O'Leary
Jerry Avery	Hayleigh Gascoigne	Ben Mabbett
Ron Batstone (Vice chair)	David Grant	Max Thompson

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Patrick Arran
Head of Legal and Democratic

Agenda

Open to the Public including the Press

1. Apologies for absence

To record apologies for absence and the attendance of substitute members.

2. Urgent business and chair's announcements

To receive notification of any matters which the chair determines should be considered as urgent business and the special circumstances which have made the matters urgent, and to receive any announcements from the chair.

3. Declaration of interests

To receive declarations of disclosable pecuniary interests, other registrable interests and non-registrable interests or any conflicts of interest in respect of items on the agenda for this meeting.

4. Notes of the last meeting

(Pages 4 - 5)

To review the notes of the informal meeting held on 22 September 2022.

5. Public participation

To receive any questions or statements from members of the public that have registered to speak.

6. Work schedule and dates for all Vale and Joint scrutiny meetings

(Pages 6 - 8)

To review the attached scrutiny work schedule. Please note, although the dates are confirmed, the items under consideration are subject to being withdrawn, added to or rearranged without further notice.

REPORTS AND ISSUES FOR THE CONSIDERATION OF THE SCRUTINY COMMITTEE

7. Council Tax Reduction Scheme (CTRS) Review

(Pages 9 - 18)

The committee is asked to review the proposed council tax reduction scheme commencing 2023/24 following a public consultation. Members may provide any comments or recommendations to the Cabinet member for Finance.

8. Exclusion of the public

To consider whether to exclude members of the press and public from the meeting for the following items of business under Section 100A and 100I of the Local Government Act 1972 on the grounds that:

- (i) It is likely that there will be disclosure of exempt information as defined in paragraph 3 of Schedule 12A, and
- (ii) the public interest in maintaining the exemption outweighs the public interest in disclosing the information.

9. Central Abingdon Regeneration Framework

(Pages 19 - 29)

Committee is asked to note an update report and provide any comments before the report is finalised.

Notes

of an informal meeting of

Scrutiny Committee

Members

held on Thursday, 22 September 2022 at 7.00 pm
virtual meeting

Open to the public, including the press

In attendance:

Councillors: Nathan Boyd (Chair), Ron Batstone (Vice-Chair), Jerry Avery, Hayleigh Gascoigne, David Grant, Max Thompson, Eric de la Harpe and Ben Mabbett
Officers: Candida Mckelvey, Democratic Services Officer, Simon Hewings, Head of Finance and Richard Spraggett, Strategic Finance Manager
Guests: Councillor Andrew Crawford, Cabinet member for Finance

1. Apologies for absence

None.

2. Urgent business and chair's announcements

No urgent business, but chair did run through procedure for the virtual meeting and reminded committee that specific technical questions on the financial outturn report should be emailed to the finance officers.

3. Declaration of interests

None.

4. Minutes of the last meeting

The notes of the informal meeting on 2nd August were noted.

5. Work schedule and dates for all Vale and Joint scrutiny meetings

Committee noted the work programme. A new date for joint scrutiny would be arranged shortly – it was postponed as it was scheduled on the same day as the State Funeral.

Committee members were reminded to contact the chair if there were any additions or queries to make.

6. Public participation

None

7. Financial Outturn report 2021-22

Committee asked questions of officers and the Cabinet member for Finance. The report covers a period that included a Covid-19 lockdown which had an impact.

- Item 24. Car parking income was down against budget by £216k. A member asked whether this was net gain, or net loss on the car parks overall. Officer responded that car parks lost £186k, and the council received some central government support in the form of general grant funding, so the funds were not recorded against a particular service and therefore does not show in this particular report.
- Item 25: The hire of vehicles pending purchase of our own fleet made up the remaining overspend of £49,000. A member asked how hiring vehicles costs £49K? How many vehicles, what did we use these vehicles for? What caused the delay in purchase? Officer responded that vehicles were for grounds maintenance since the return of the service being in-house. There was a long lead time for purchases and hopefully electric vehicles would be sourced.
- Item 27. The garden waste service overspent by £340,000. A member asked how exactly does the suspension of service during the driver shortage (during Covid) translate into such an overspend? Officer replied that customers were given three months for free as recompense, equalling a loss of income. There was a period of time with no billing. Communicating the details of service suspension was an additional cost.
- Item 33. In addition, the council commissioned external advisors to undertake a review of business rates premises in the district to identify any premises that should be paying business rates but were not on the rating list. A member asked how this worked? It was responded that the councils rely on an inspection service from Capita but there was a limit on what they could achieve. New identification methods will be used through GIS images and advanced technology.
- Table 1 page 10 – on the contingency budget line we made £363k. A member asked what this was? Officer replied it was the grant money referred to earlier, in a general pot. Classified as general grant funding for completeness for this analysis.
- Delayed projects – a member asked were we content delaying for good reasons and whether we can move forward with enough resource. Officer replied that we were optimistic in project completion and also covid contributed to slippage. There were other issues that replace covid, but we need to get better at profiling and preparing for such issues.
- Page 19 – CIL payments to Clinical Commissioning Group (CCG) not taken up. A member asked why the payments were not yet taken up – can we encourage? Cabinet member responded that CCG cannot invest in property so this caused an issue. There were new rules with the CCG replacement, known as Independent Care Networks – they can do property schemes soon, and this would get the payments spent. They may be looking for a significant scheme claim rather than a drip feed of funds.
- It was asked when will inflation hit- did it affect the period in this report? Cabinet member responded not in 21-22, also confirmed by Head of Finance.
- Backlog on business rates – this was queried, and officer responded that the new identified businesses will be liable to pay rates and have a positive impact.
- In paragraph 17 – why doesn't it add up? It was responded that officers report variances over 50k. There was a bit of overspend in that pot but minor.
- Recruitment – Cabinet member explained that there was improvement on recruitment this year, we were closer to full complement of staff this year.

Resolved:

After having their questions answered, committee noted the report.

The meeting closed at 7.29 pm

Chair:

Date:

Scrutiny work programme

1 November 2022



Agenda Item 6

MEETING	AGENDA ITEM	PURPOSE	CABINET MEMBER	CONTACT OFFICER
Joint Scrutiny Committee 7 Nov 2022	South and Vale Community Safety Partnership performance 2021-22		Councillor Helen Pighills	Diane Foster diane.foster@southandvale.gov.uk
Joint Scrutiny Committee 7 Nov 2022	Joint diversity and inclusion strategy		Councillor Bethia Thomas	David Fairall david.fairall@southandvale.gov.uk
Joint Scrutiny Committee 7 Nov 2022	Oxfordshire Food Strategy		Councillor Helen Pighills	Jayne Bolton jayne.bolton@southandvale.gov.uk
Joint Scrutiny Committee 7 Nov 2022	Affordable Housing Guidance Note	To receive a progress report	Councillor Judy Roberts	Steve May Stephen.may@southandvale.gov.uk
Joint Scrutiny Committee 7 Nov 2022	Joint Housing Delivery Strategy		Councillor Judy Roberts	Suzanne Malcolm suzanne.malcolm@southandvale.gov.uk

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MEETING	AGENDA ITEM	PURPOSE	CABINET MEMBER	CONTACT OFFICER
Scrutiny Committee 14 Nov 2022	Council Tax Reduction Scheme review		Councillor Andy Crawford	Trevor Gaffney Trevor.gaffney@southandvale.gov.uk
Scrutiny Committee 14 Nov 2022	Exempt: Central Abingdon Regeneration Framework (CARF)	this report is confidential by virtue of paragraph 3 of Part 1 of Schedule 12A of the Local Government Act 1972	Councillor Andy Crawford	Aileen David and Eliot Ward Aileen.david@southandvale.gov.uk and eliot.ward@southandvale.gov.uk
Scrutiny Committee after 1 Feb 2023	Review of the Planning Enforcement Statement		Councillor Bethia Thomas	Emma Turner emma.turner@southandvale.gov.uk
Items for future meetings (dates to be determined)				
Joint Scrutiny Committee	Joint Local Plan		Councillor Debby Hallett	Andrew Lane andrew.lane@southandvale.gov.uk
Scrutiny Committee	The Beacon future use			James Carpenter james.carpenter@southandvale.gov.uk
Joint Scrutiny Committee	Flooding - partnership roles and responsibilities		Councillor Neil Fawcett	Andrew Down andrew.down@southandvale.gov.uk

MEETING	AGENDA ITEM	PURPOSE	CABINET MEMBER	CONTACT OFFICER
Joint Scrutiny Committee	Future waste services		Councillor Sally Povolotsky	William Maxwell william.maxwell@southandvale.gov.uk
Joint Scrutiny Committee	Partnership arrangements - Integrated Care System			

Scrutiny Committee Report



Report of Head of Finance

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Wards affected: All

Cabinet member responsible: Cllr Andrew Crawford

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To: SCRUTINY COMMITTEE

Council tax reduction scheme 2023/24

Recommendation(s)

That the committee reviews the proposed council tax reduction scheme commencing 2023/24 following a public consultation and makes any recommendations to the Cabinet member for Finance

Purpose of Report

1. The purpose of this report is to allow the committee to review the proposed council tax reduction scheme that will be adopted for the financial year 2023/24, until such time as members wish to change the scheme and, invites the committee to make any recommendations it may have to the Cabinet member for Finance.

Corporate Objectives

2. The council is required by statute to adopt a scheme to help those on low incomes to meet their council tax liability. In accordance with the strategic objective "running an efficient council" by having a scheme we meet this objective whilst, at the same time, considering the views of residents, service users and other stakeholders.

Background

3. From April 2013, the national scheme to help people on low incomes pay their Council Tax (Council Tax Benefit), was abolished and a local scheme was introduced called Council Tax Reduction (CTR) scheme. The Government continued to fund the new scheme, but with a 10 per cent reduction in funding from the previous CTB scheme. In

2013, the council decided to keep the new CTR scheme as close to the old CTB scheme as possible.

4. For the financial year 2014 onwards, the council decided several changes for working age people (the scheme for people of pension age is decided nationally by the Government) would be made to ensure everyone contributes on a fairer basis to council services and help act as an incentive to encourage people to seek work. The changes were:
 - The removal of second adult rebate – where the applicant liable for council tax lives with another adult who is not liable for council tax, so does not receive a single person discount. If that other adult's income is below a certain amount, the applicant can receive help with their council tax based on the other adult's income, regardless of the applicant's income.
 - The calculation of working age CTR is based on 91.5 per cent of their council tax liability, rather than 100 per cent. There were exemptions to this. These were applicants who were considered disabled, in receipt of War Widows Pensions, War Disablement Pensions or a single parent with a child under 5 years old. To be considered disabled, the applicant had to receive one of the following in their Council Tax Reduction award:
 - Disability premium.
 - Enhanced disability premium.
 - Severe disability premium.
 - A disability premium for dependants.
 - Enhanced disability premium for dependants.
 - Disabled earnings disregard.
 - A Council Tax disability reduction.
 - In receipt of Employment Support Allowance at any rate.
 - An applicant living in a property banded F, G and H would have their CTR calculated on band E. The same exemptions to this applied as to the reduction of CTR to 91.5 per cent.
 - The period of extended payment (where an applicant receives CTR based on the income they had when unemployed when they return to employment) was extended from 4 weeks to 13 weeks.

Proposals for 2023/24 onwards

5. It is proposed to reverse three of the amendments made to the scheme that were approved from April 2014. In summary, it is proposed the changes will:
 - i. provide greater support for low income working individuals and families that have previously been penalised financially and
 - ii. Provide a fairer council tax reduction scheme for all residents on a low income.

Why changes are being proposed

6. Council tax collection data indicate that the current minimum charge of 8.5 per cent and Band E restriction causes hardship for working individuals and families. Considering the current cost of living crisis and the cost to collect the potential shortfall this change should help reduce potential hardship that this minimum charge could bring them and their children.

Proposed changes to reintroduce Second Adult rebate

7. Second adult rebate is where the applicant liable for council tax lives with another adult who is not liable for council tax, so does not receive a single person discount. If that other adult's income is below a certain amount, the applicant can receive help with their council tax based on the other adult's income, regardless of the applicant's income.
8. The current system was designed to ensure everyone contributes to council services and to try and encourage people to return to work.

Proposed changes to remove the Council Tax Liability restriction

9. Currently, except those in a protected group, there is a restriction so their CTR is a maximum of 91.5 per cent and calculated to a maximum of Band E if they live in a higher banded property.
10. It is proposed to remove those restrictions, so all applicants can have their CTR calculated on 100 per cent of their council tax bill and their actual council tax band.
11. When changes were made to the 2014 scheme, it was decided that those not in a protected group may be encouraged or incentivised to return to work by being financially penalised with the 91.5 per cent cap. However, due to the cost-of-living crisis, it is more likely that these taxpayers are simply unable to pay this shortfall and, as a result, incur further recovery costs and see their arrears increase.

Consultation on the proposed scheme

12. A four-week public consultation was undertaken between Monday 10 October 2022 and Monday 7 November 2022. 12 local stakeholders were invited to comment along with 1,000 Vale residents. A total of 76 responses were received at the point of writing this report. 42 of the respondents were existing council tax reduction scheme recipients; 29 were non recipients; and 5 were stakeholder organisations, including Oxfordshire County Council and the Police and Crime Commissioner for Thames Valley.
13. The consultation highlighted that there is overall support for the three proposed changes to the scheme whilst certain scheme changes received a variety of considerations.
14. On the proposal to **remove the 91.5 per cent limit**, when calculating the council tax bill all residents not currently in a protected group, 66 per cent of respondents to this question either strongly agreed or agreed with the proposal. However, 14 per cent disagreed with this proposal and 20 per cent neither agreed nor disagreed with the proposal.

15. On the proposal to **remove the band E restriction** when calculating the council tax bill all residents not currently in a protected group, 43 per cent of respondents to this question either strongly agreed or agreed with the proposal. However, 24 per cent disagreed with this proposal and 33 per cent neither agreed nor disagreed with the proposal. The main issue of contention was regarding giving CTR to those in a large expensive house. However, the misconception here is that the properties in question are large privately owned properties rather than social housing.
16. On the proposal to **reinstate second adult rebate**, 66 per cent of respondents to this question either strongly agreed or agreed with the proposal. However, 22 per cent of respondents disagreed whilst 12 per cent neither agreed nor disagreed with the proposal. The main issue of contention was regarding giving assistance where the whole household income is not being considered.

Options

17. Based on the current situation and the responses to the consultation received to date it is recommended that Cabinet should recommend to Council **to proceed** with the modifications listed below. Therefore, in view of the foregoing, the scheme that is recommended to Council to adopt for 2023/24 onwards is the 2022/23 scheme but with the following amendments:
- to **remove the 91.5 per cent** limit when calculating the council tax bill, and **remove the band E restriction** for all applicants, so that their CTR is calculated at 100 per cent of their council tax bill after any deductions and based on their property's actual council tax band.
 - to **reinstate Second adult rebate**
18. The other options are to only consider some of the modifications listed above or do nothing.

Climate and ecological impact implications

19. None

Financial Implications

20. If all the proposals are accepted into the CTR scheme there will be an approximate overall cost of around £184,000 per annum. However, as the costs are shared by the precepting authorities, approximately 78 per cent of the cost (£144,000) falls on Oxfordshire County Council, with the Police and Crime Commissioner (Thames Valley) funding £20,000 and the Vale £13,000.

Detailed below are the total costs if the restrictions were removed for the 2023/2024 financial year.

	Claims affected	Total additional cost	OCC	Police	VoWHDC	Parish
Removal of Band E restriction	24	£11,235	£8,763	£1,236	£786	£449
Removal of 8.5% deduction	1400	£171,767	£133,978	£18,894	£12,024	£6,871
Removal of both Band E restriction and 8.5% deduction	1400	£184,046	£143,556	£20,245	£12,883	£7,362
(*) Second adult rebate	28	£6,537	£5,099	£719	£458	£261

- The 24 claimants who are affected by the band E restriction are also affected by the 8.5 per cent deduction so are double hit by restriction, meaning the total claims affected are 1,400 and not 1,424.
- Please note that line 3 “removal of both Band E restriction and 8.5 per cent deduction” is the estimated maximum cost to each precepting authority as at 1 April 2023 if both changes are approved. Note, the combined impact total is not the same as simply adding lines 1 and 2 together.
- Second adult rebate claims (*) are a guide only. There will be no immediate cost to the precepting authorities as at 1 April 2023, as taxpayers will need to apply to have this reduction, therefore the above is purely an assumption over time.

21. Any council decision that has financial implications must be made with the knowledge of the council’s overarching financial position. For Vale, the position reflected in the council’s medium-term financial plan (MTFP) as reported to Full Council in February 2022 showed that the council was able to set a balanced budget for 2022/23, but that there is expected to be a budget gap in future years.

22. This future funding gap is predicted to increase to over £3.7 million by 2026/27. As there remains no certainty on future local government funding, following the announcement of a one-year spending review by government, and as the long-term financial consequences of the Coronavirus pandemic remain unknown, this gap could increase further. Every financial decision made needs to be cognisant of the need to address this funding gap in future years.

Legal Implications

23. The current council tax reduction scheme was adopted in 2022/23. There is a statutory duty to adopt a 2023/24 scheme by 11 March 2023. If this deadline is not adhered to, the council’s 2022/23 scheme will automatically be rolled over as a consequence.

Risks

24. There is a risk that the current CTRS caseload could increase, resulting in expenditure exceeding current estimates. However, over recent years we have seen only a slight

increase in the caseload from 4,909 in June 2019 to 5,067 in June 2022. This trend has continued even during the pandemic when the caseload only increased slightly to 5,118 in June 2020 and 5,199 in June 2021. There is no indication that a similar trend would not be expected during the cost-of-living crisis.

25. Changing a council tax reduction scheme which levels up categories of all claimants without being supported by robust principles and consultation, could be open to legal challenge on equalities grounds. However, to mitigate this, the council has ensured that it has fully complied with the necessary consultation and equality requirements.

Other implications

26. The council undertook an Equality Impact Assessment (EIA) of the proposed changes. There were no actions to take, as by their nature, the proposals address the disadvantages which currently exist for certain categories of claimant considered at risk of discrimination. Where data was available, the EIA did not find any significant variance from the general population of either the Vale or nationally.

Conclusion

27. The council must adopt a local council tax reduction scheme for 2023/24 by 11 March 2023 and it is proposed that this be based on a scheme which intends to support all residents on low incomes with help towards paying their council tax. The proposals in this report as proposed by the Cabinet Member for Finance, is to enhance the current scheme to ensure it helps residents during the cost-of-living crisis; continues to be fair on all residents and protects the vulnerable.

Background Papers

28. Stakeholder Notice

Council tax reduction scheme 2023/24

Background

1. From April 2013, the national scheme to help people on low incomes pay their Council Tax (Council Tax Benefit), was abolished and a local scheme was introduced called Council Tax Reduction (CTR). The Government continued to fund the new scheme, but with a 10 per cent reduction in funding from the previous CTB scheme. In 2013, the council decided to keep the new CTR scheme as close to the old CTB scheme as possible.
2. For the financial year 2014 onwards, the council decided several changes for working age people (the scheme for people of pension age is decided nationally by the Government) would be made to ensure everyone contributes on a fairer basis to council services and help act as an incentive to encourage people to seek work. The changes were:
 - The removal of second adult rebate – where the applicant liable for Council Tax lives with another adult who is not liable for Council Tax, so does not receive a single person discount. If that other adult's income is below a certain amount, the applicant can receive help with their Council Tax based on the other adult's income, regardless of the applicant's income.
 - The calculation of working age CTR is based on **91.5 per cent** of their Council Tax liability, rather than 100 per cent. There were exemptions to this. These were applicants who were considered disabled, in receipt of War Widows Pensions, War Disablement Pensions or a single parent with a child under 5 years old. To be considered disabled, the applicant had to receive one of the following in their Council Tax Reduction award:
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- The period of extended payment (where an applicant receives CTR based on the income they had when unemployed when they return to employment) was extended from 4 weeks to 13 weeks.

Proposals for 2023/24 onwards

3. It is proposed to reverse **three** of the amendments made to the scheme that were approved from April 2014. In summary, it is proposed the changes will:
 - i. provide greater support for working individuals and families that have previously been penalised financially.
 - ii. Provide a fairer council tax reduction scheme for all residents on a low income.

Why are changes being proposed

4. Council tax collection data reports indicate that the current minimum charge of **8.5 per cent and Band E restriction causes hardship for working individuals and families**, considering the current cost of living crisis and the cost to collect the potential shortfall. The change should **help reduce any additional potential hardship** that this minimum charge could bring them and their children.

Proposed changes to reintroduce Second Adult rebate

5. Second adult rebate is where the applicant liable for Council Tax lives with another adult who is not liable for Council Tax, so does not receive a single person discount. If that other adult's income is below a certain amount, the applicant can receive help with their Council Tax based on the other adult's income, regardless of the applicant's income.
6. The current system was designed to ensure everyone contributes fairly to council services and to encourage people to return to work.

Proposed changes to remove the Council Tax Liability restriction

7. Currently, except those in a protected group there is a restriction so their CTR to a maximum of 91.5 per cent and calculated to a maximum of Band E if they live in a higher banded property.
8. It is **proposed to remove those restrictions**, so all applicants can now be exempt from paying council tax (e.g. CTR will be calculated on 100 per cent of their council tax bill and their actual council tax band).
9. When we made changes to the 2014 scheme, it was decided that those not in a protected group would be encouraged to return to work and if not financially penalised. However due to the cost of living crisis, it is more likely that tax payers will not pay this shortfall and induce further costs.

Financial Implications

10. If all the proposals are accepted into the CTRS there will be an approximate overall cost of around £184,000 per annum. However, as the costs are shared by the

precepting authorities approximately 78 per cent of the cost (£144,000) falls on Oxfordshire County Council, with the Police and Crime Commissioner (Thames Valley) funding £20,000 and the Vale £13,000.

Detailed below are the total costs if the restrictions were removed for the 2023/2024 tax year.

	Claims affected	Total additional cost	OCC	Police	VoWHDC	Parish
Removal of Band E restriction	24	£11,235.07	£8,763.35	£1,235.86	£786.45	£449.40
Removal of 8.5% deduction	1400	£171,766.90	£133,978.18	£18,894.36	£12,023.68	£6,870.68
Removal of both Band E restriction and 8.5% deduction	1400	£184,045.74	£143,555.68	£20,245.03	£12,883.20	£7,361.83
(*) Second adult rebate	28	£6,536.88	£5,098.77	£719.06	£457.58	£261.48

- The 24 claimants who are affected by the band E restriction are also affected by the 8.5% deduction so are double hit by restriction, meaning the total claims affected are 1400 and not 1424.
- Please note that line 3 “removal of both Band E restriction and 8.5% deduction” is the estimated maximum cost to each precepting authority as at 1 April 2023 if both changes are approved.
- Second adult rebate claims (*) are a guide only. There will be no immediate cost to the precepting authorities as at 1 April 2023, as taxpayers will need to apply to have this reduction, therefore the above is purely an assumption over time.

Legal Implications

11. The current council tax reduction scheme was adopted in 2022/23. There is a statutory duty to adopt a 2023/24 scheme by 11 March 2023. If this deadline is not adhered to, the council’s 2022/23 scheme will automatically be rolled over as a consequence.

Risks

12. There is a risk that the current CTRS caseload could increase, resulting in expenditure exceeding current estimates. However, over recent years we have seen only a slight increase in the caseload from 4,909 in June 2019 to 5,067 in June 2022. This trend has continued even during the pandemic when the caseload increased slightly to 5,118 in June 2020 and 5,199 in June 2021. There is no indication that a similar trend would not be expected during the cost of living crisis.

13. Changing a council tax reduction scheme which levels up categories of all claimants without being supported by robust principles and consultation, could be open to legal challenge on equalities grounds. However, to mitigate this, the council has ensured that it has fully complied with the necessary consultation and equality requirements.

Conclusion

14. The council must adopt a local council tax reduction scheme for 2023/24 by 11 March 2023 and it is proposed that this be based on a scheme which intends to support all residents on low incomes with help towards paying their council tax. The proposals in this report as proposed by the Cabinet Member for Finance, is to enhance the current scheme to ensure it helps residents during the cost of living crisis and protects the vulnerable.

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A
of the Local Government Act 1972.

Document is Restricted