

COUNCIL

8 January 2014

REVIEW OF LOCAL COUNCIL TAX REDUCTION SCHEME FOR 2014/15

REPORT OF HEAD OF REVENUES

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RECENT REFERENCES:

CAB 2509: Review of Local Council Tax Reduction Scheme – 11 September 2013

EXECUTIVE SUMMARY:

At its meeting on 11 September 2013, Cabinet considered a report concerning the review of the local Council Tax Reduction Scheme.

Cabinet instructed officers to present a report to Council to present the detailed local Council Tax Reduction Scheme for approval based on the options recommended in the Cabinet Report (CAB 2509).

The detailed Council Tax Reduction Scheme has been circulated electronically to all Members (although a few hard copies will be available at the meeting). It has not been possible to finalise all of the figures in the Scheme. The figures annotated with an asterisk will be uprated in line with the Housing Benefit Regulations 2006 (as amended) and the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012. These figures have not yet been published by the Department for Work & Pensions (DWP) and the Department for Communities and Local Government (DCLG).

It is recommended that the Head of Revenues be authorised to make minor editing amendments to the local Council Tax Reduction Scheme should this be necessary.

This Report updates the recommendations contained in Report CAB2509.

RECOMMENDATIONS:

- 1 That the local Council Tax Reduction Scheme proposed in the Report CAB 2509 be adopted as follows:
  - a) base the local Council Tax Reduction (CTR) Scheme for 2014/15 on the scheme adopted for 2013/14;
  - b) increase components in the CTR calculation in line with the increases the DWP & DCLG provide for in the Housing Benefit Regulations 2006 (as amended) and the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 for 2014/15;
  - c) increase income disregards for working age claimants further so that single claimants have the first £20 of earned income disregarded and others have the first £50 of earned income disregarded (single claimants who are disabled or lone parents will be eligible for the £50 disregard);
  - d) continue to disregard 100% of certain payments (for working age and pensioner age customers) made under the War Pension and Armed Forces Compensation Scheme.
- 2 That the local Council Tax Reduction Scheme, as previously circulated electronically to all Members, be approved.
- 3 That the Head of Revenues be authorised to finalise the figures annotated with an asterisk in the Scheme to correspond with the updated amounts the DWP & DCLG provide for in the Housing Benefit Regulations 2006 (as amended) and the Council Tax Reduction Scheme (Prescribed Requirements) Regulations 2012 when they are published.
- 4 That the Head of Revenues be authorised to make minor editing amendments to the local Council Tax Reduction Scheme, as necessary, in light of legislative change to Council Tax Reduction, welfare benefits and other related legislation.
- 5 That the effect of the changes outlined above are reviewed in one year's time with a view to considering whether any further alterations are required.

OTHER CONSIDERATIONS:

As detailed in Cabinet report (CAB 2509)

APPENDICES:

Appendix A – Council Tax Reduction Scheme (not attached as circulated electronically)