

Classification: Public

Key Decision: No

Gravesham Borough Council

Report to: Full Council
Date: 6/12/2016
Reporting officer: Mike Bytheway, Service Manager (Revenues and Benefits)
Subject: Council Tax Reduction Scheme 2017/18

Purpose and summary of report:

A report requesting members to:

- 1) Approve the CTRS 2017/18 changes recommended by Cabinet on 7 November 2016
- 2) Approve the Exceptional Hardship Policy to be introduced from April 2017

Recommendations:

1. Members are asked to approve the changes to the CTRS for 2017/18 recommended by Cabinet on 7 November 2016 and the Exceptional Hardship Policy to be introduced from April 2017

1. Background

- 1.1 At the meeting of Cabinet on 7 November 2016, a report regarding the proposed Council Tax Reduction Scheme (CTRS) for 2017/18 was considered by Members including the detailed results of the consultation into options for review of the current CTRS and findings of the second stage equality impact assessment.
- 1.2 When determining the options to be recommended to Full Council, Members took into account feedback from the Overview Scrutiny Committee (who considered the options at a meeting on 20 October 2016) and a letter received from the KCC Cabinet Member for Finance and Procurement.
- 1.3 Cabinet agreed that options 1a, 2, 3, 5, 7, 11, 12, 13 and 14 be recommended to Full Council for adoption with effect from 1 April 2017, and that options 1, 1b, 4, 6, 8, 9 and 10 are not adopted at this time. Members agreed that the introduction of a discretionary Exceptional Hardship Scheme will help to mitigate the impact that any of the recommended changes will have on our residents.

2. Council Tax Reduction Scheme 2017/18

- 2.1 The CTRS has been updated with the options recommended by the Cabinet on 7 November 2016 for 2017/18 (Appendix 2).

- 2.2 Two of those recommendations were made on the proviso that similar changes to the housing benefit scheme, as proposed by Government, take place. Those recommendations being:
- A limit of 2 dependants included in an assessment for new claims on or after 1 April 2017, and:
 - Removal of the Work Related Activity Group allowance in an assessment for new claims on or after 1 April 2017;
- 2.3 To date, the regulations are not in place for these two changes, however, the Government's intention is to have them in place for 1 April 2017. Should they not be introduced, then reference to the changes will be removed from the Local Council Tax Reduction Scheme.
- 2.4 In addition, each year the Local Council Tax Reduction Scheme is updated by the Government's issue of 'prescribed requirements' to the pension age part of the scheme. Therefore the scheme will be updated with any prescribed changes, usually issued in December/January, prior to 1 April 2017. Some reformatting and changes to paragraph numbering may be necessary.

3. Exceptional Hardship Policy

- 3.1 An Exceptional Hardship Policy (Appendix 3) has been drafted for approval by members to be adopted from 1 April 2017.

4. BACKGROUND PAPERS

- 4.1 Anyone wishing to inspect background papers should, in the first place, be directed to Committee & Electoral Services who will make the necessary arrangements.

IMPLICATIONS**APPENDIX 1**

The recommendations that Full Council make will determine the CTRS for 2017/18.

Legal	<p>The legislative framework for council tax reduction schemes is contained within the Local Government Finance Act 2012</p> <p>The Council has a statutory duty to consult on a proposed scheme. Case-law has determined the guiding principles for fair consultation, which have been followed in relation to this scheme.</p> <p>A scheme is required to be agreed by 31 January 2017</p>
Finance and Value for Money	<p>The cost of awards made under CTRS impact on the declared taxbase and thereby the council tax yield. If the cost of awards were to be reduced, this would mean that the Council's taxbase could increase and overall council tax income could increase. Any increase to council tax income is shared through the Collection Fund with major preceptors.</p>
Risk Assessment	<p>The reduction scheme could be open to challenge if it were considered that that we had not consulted properly with those who have an interest in the operation of the scheme.</p> <p>As Members are aware, some of the options consulted upon were intended to align Council Tax Reduction with the administration of Housing Benefit.</p>
Equality Impact Assessment	Screening for Equality Impacts
	Question
	<p>a. Does the decision being made or recommended through this paper have potential to cause adverse impact or discriminate against different groups in the community? If yes, please explain answer.</p> <p>Yes see report for Cabinet 7 November 2016 for the full Equalities Impact assessment (EQIA)</p>
	<p>b. Does the decision being made or recommended through this paper make a positive contribution to promoting equality? If yes, please explain answer.</p> <p>Yes see report for Cabinet 7 November 2016 for the full Equalities Impact assessment (EQIA)</p>
<p><i>In submitting this report, the Chief Officer doing so is confirming that they have given due regard to the equality impacts of the decision being considered, as noted in the table above</i></p>	
Corporate Plan	<p>Specifically, the information set out in this report contributes to Strategic Objective Four - A sound and self-sufficient council</p>
Crime and Disorder	<p>There are no crime and disorder implications resulting from this report.</p>
Digital and website	<p>The consultation was publically available on the website</p>

implications	
Safeguarding children and vulnerable adults	The proposals have the potential to impact upon the Council's safeguarding responsibilities, but this was considered through the EQIA and subsequent reports resulting from this review