

London Borough of Enfield

Cabinet – 8th February 2023

Council – 23rd February 2023

Subject: Council Tax Support Scheme - 2023/24

Cabinet Member: Cllr Tim Leaver

Executive Director: Fay Hammond

Key Decision: 5485

Purpose of Report

1. To agree the Council Tax Support Scheme for the financial year 2023/24

Proposal(s)

2. That Cabinet recommends to Council to be held on the 23rd February that Council agrees the Local Council Tax Support Scheme for 2023/24 as summarised in Appendix A to provide financial support for households on low incomes in paying their Council Tax. The 2023/24 Scheme is largely based on the 2022/23 Scheme, updated for legislative amendments, income uprating and administrative changes. The Scheme also includes the introduction of an earned income banded Scheme for households in receipt of Universal Credit. This follows a Cabinet report in October 2022 to consult residents on this amendment to the Scheme. The results of this consultation are included within this report.
3. For the 2023/24 Scheme:
 - Minimum contribution for working age households not in a protected group will be maintained at 24.5%.
 - Administrative and regulation changes set out in paragraph 19 and 20 will be incorporated into the Scheme
4. For the 2024/25 Scheme:
 - an additional income band will be added to the earned income banded Scheme as shown in Appendix B.

Reason for Proposal(s)

5. The Council must adopt the same or new Scheme by 11 March of the preceding financial year to which the Scheme will apply.

Relevance to the Council's Corporate Plan

6. The Council Tax Support Scheme supports the cross-cutting themes of a modern council and a fairer Enfield.

Background

7. In 2012 the Government announced that as part of a series of welfare reforms, the national Council Tax Benefit Scheme was to be abolished and replaced with local schemes. At the time, funding for the replacement local schemes was reduced by 10% and Enfield faced a £5m shortfall in funding if it continued to follow the previous national policy.
8. Every year the Council is obliged to consider whether to revise or replace its local Council Tax Support Scheme. Following resident consultation and an Equalities Impact Assessment, when developing the 2014/15 Scheme, the Council increased the range of protected groups further to include foster carers registered with the Council, people in receipt of Carers Allowance and people in receipt of higher rate disability benefits (Higher Rate Disability Living Allowance, Higher Rate Personal Independence Payments and the support component of Employment Support Allowance). Since 2014/15 there have not been any significant amendments to the Scheme apart from changes to the minimum payment.

Review of the operation of the Council Tax Support Scheme in 2022/23

9. Enfield currently has four distinct financial assessments within the overall scheme:
 - Statutory scheme for pension age claimants
 - Local scheme to protect the disabled, carers and care leavers from making the minimum payment
 - Financial assessment for working age households still in receipt of legacy benefits e.g., Income Support
 - Financial assessment for working age households in receipt of Universal Credit
10. As more working age households have migrated to Universal Credit, the Council recognised that the financial assessment for working age households in receipt of Universal Credit needed reviewing to bring the financial assessment in line with other Council Tax Support assessments to ensure the Scheme is equitable and fair.
11. Working households receiving Universal Credit currently receive higher Council Tax Support awards than working households still in receipt of the legacy benefits. This is because the current Scheme does not reduce Council Tax Support for Universal Credit households with earnings and awards maximum Council Tax Support. This financial assessment inconsistency and inequity was caused by the way households migrated to Universal Credit. Universal Credit is a benefit which replaces six existing benefits, including both working tax credit and child tax credit. It combines in-work and out-of

work benefits to help people who are on a low income with their living costs. The roll out was delayed for several years and initially only non-working households with a change in circumstances were migrated. Full Council Tax Support was awarded to these households in line with income support, job seekers allowance etc. Migration to Universal Credit significantly increased since 2018/19 and started to include more working households.

12. Council Tax Support working age costs were estimated to stabilise during 2022/23 due to an expected reduction in working age claimants as the economy recovers from COVID-19, although the outlook remains uncertain due to the war in Ukraine and cost of living crisis. Irrespective of this, an additional 3,000 existing claimants receiving legacy benefits e.g., Income Support, Job Seekers Allowance, are expected to migrate to Universal Credit during 2022/23 which will increase Council Tax Support costs by a further £0.3m. When the migration is completed, it is estimated a further £0.8m cost will be incurred by the Council due to this financial assessment anomaly, a total additional cost of £2.4m.
13. The Council intended to review the Council Tax Support Scheme for 2020/21 before most working households transferred to Universal Credit but this was considered neither possible nor appropriate due to the Pandemic. This is the earliest opportunity the Council has had to present proposals to change the Scheme to residents.
14. At October Cabinet, it was agreed to consult residents on a proposal to introduce an earned income banded scheme for households in receipt of Universal Credit. The 12-week consultation closed on 6 January. The results of this consultation, including views from Voluntary and Community groups, the Greater London Authority and residents are included within this report.
15. The Council has introduced a Fair Debt and Income Strategy. Incorporated in the Strategy are a range of measures that continue to modernise council's debt collection and income processes, working closely to understand the needs and situations of customers, streamlining processes, and ensuring that the Council strikes the right balance of maximising income while also proactively supporting customers in need. For vulnerable and low-income households, the Council will use tailored collection approaches to avoid court and bailiff enforcement and additional costs where possible.

Proposed amendments to the Council Tax Support scheme for 2023/24

16. The introduction of the earned income banded scheme for households in receipt of Universal Credit based on the earned income and household composition are shown at Appendix B.
17. The net earned income bands have been calculated based on the current working Council Tax Support financial assessments to ensure consistency in the revised scheme. Please note the earned income bands have been uprated by 10.1% since the consultation in accordance with the social security/housing benefit annual uprating percentage prior to the 1st of April 2023.

18. Following comments received from the voluntary sector in the consultation the Council will introduce an additional income band between £0 to £55 for low-income households in low paid work for the 2024/25 Council Tax Support scheme. The Council is unable to consider making this change for the 2023/24 scheme as the risk of changing the Council Tax Support and Council Tax software so close to main billing is too high. The change will maintain the contribution towards the Council Tax at the minimum payment level (currently 24.5%) therefore excluding households in low paid work from paying additional council tax. This additional band to be introduced, which will be uprated in accordance with the social security/housing benefit annual uprating percentage prior to 2024/25, is also shown at Appendix B. Households undertaking low paid work in 2023/24 will be invited to claim Council Tax Support hardship to mitigate any adverse the impact of the banded scheme. The financial impact of this change will be included into the 2024/25 budget
19. Protected groups remain the same as the 2022/23 including the protected category for care leavers aged under 25 years old apart from where the Limited Capability for Work element, Disabled Child element and Carer element included in Universal Credit. This is to maintain the alignment of the Council protected groups to the Department of Work and Pensions and will not incur additional cost.
20. The minimum contribution for working age households not in a protected group will remain at 24.5% for 2023/24.
21. Premium and personal allowances shown in the Council Tax Support scheme will be uprated in accordance with the social security/housing benefit rates that will apply from April 2023 and aligned with Department of Work and Pension categories to ensure consistency except where specifically changed by the council (e.g., high rate non dependant deduction). In addition, backdating of claims can be for up to 12 months from the date of claim where good cause can be demonstrated, and Council Tax Support will be allowed to be paid on two homes in cases of domestic violence.
22. The Council Tax Reduction Schemes (Prescribed Requirements) (England) (Amendment) Regulations will be incorporated in the 2023/24 local Council Tax Support scheme. These are expected to included Department for Levelling Up, Housing and Communities updates on the Council Tax Support scheme implications for Cost-of-Living payments, persons in receipt of Infected Blood Payments, and the treatment of nationals of a state which has ratified the European Convention on Social and Medical Assistance or a state that has ratified the Council of Europe Social Charter.

Proposal subject to consultation - The introduction of the earned income banded scheme for households in receipt of Universal Credit

23. **What is the Council's proposal for the Council Tax Support Scheme in 2023/24?**

The Council is proposing to introduce an earned income banded scheme for those households claiming Universal Credit, based on net earned income and household type. There is currently inequity in the system which is why we are proposing to change it. Universal Credit claimants working receive more Council Tax Support and pay less Council Tax than those working but claiming other benefits e.g., Working Tax Credit. This proposal will align these two groups of claimants to make the scheme fairer.

24. What is the impact on Council's proposal for the Council Tax Support Scheme in 2023/24?

The recommended scheme maintains existing levels of support for over 80% of existing claimants. The Council Tax Support reduction by household for the impacted working households is also shown below. The proposed income banded scheme will reduce Council Tax Support for approximately 6,500 working households by an average of £220 per annum or £4.23 a week.

Reduction in Council Tax Support	Couple	Family 1 Dep	Family 2+ Deps	Single	Total
Losing Less than £5 per week	135	1,373	2,125	441	4,074
Losing between £5.01 and £10/wk	122	532	579	463	1,696
Losing between £10.01 and £15/wk	68	136	71	312	587
Losing between £15.01 and £25/wk	37	34	45	74	190
Total	362	2,075	2,820	1,290	6,547

25. What does the Council's proposal achieve?

Consistency and Equitable

The Government are moving more and more households on to Universal Credit. Calculations for Council Tax Support are different for those who receive Universal Credit than they are for those who do not. To ensure consistency with non-Universal Credit assessments the Council is proposing to introduce an earned income banded scheme before the migration to Universal Credit is complete. The Council believes this will help to simplify the transition for those in receipt of such benefits.

Alignment of rules with Universal Credit calculation

The proposed earned income banded scheme only considers earnings above the Universal Credit standard allowance and top up amounts for children, disability, and other additional needs. The Council Tax Support will not change if the Universal Credit allowance changes as this reflects the Government assessment of need. Income like Disability Living Allowance, War Pensions and Child Benefit will continue to be disregarded in the calculation.

Minimising the number of existing households impacted

By changing the Scheme from 1st April 2023 over 80% of existing households in receipt of a Council Tax Support will not be impacted, including:

Not in-work households receiving Universal Credit. These households will continue to receive the maximum 75.5% Council Tax Support award.

Households in receipt of legacy benefits (e.g., Income Support, Job Seekers Allowance) will continue to be assessed in accordance with the Council Tax Support scheme rules aligned with Housing Benefit which consider earnings.

Pensioners will continue to be assessed in accordance with the statutory Scheme

Of the current caseload it is estimated that 6,500 households out of the 35,500 will be impacted.

Modernisation

Most information required to assess the Council Tax Support for the earned income banded scheme will be available from the assessment of Universal Credit. This will keep the cost to the Council of administering the CTS Scheme as low as possible, avoid the need to ask households for information they have already provided to the Department of Work and Pensions.

If income goes up or down but stays within the same band, the amount of Council Tax payable won't change. This reduces the regular monthly changes brought about by Universal Credit and therefore reduces the possibility of monthly Council Tax rebilling.

The Council Tax Support earned income assessment will use the Universal Credit household earnings figure. This will ensure consistency and transparency.

The proposal will update the basis of assessment for the working age Council Tax Support scheme to allow for the smooth transition for the remaining non-Universal Credit households. The scheme will allow for the Council to respond to Government changes to welfare benefits to be incorporated into the Council Tax Support scheme without major changes to the financial assessment process.

26. What is the impact on the cost of the Council Tax Support Scheme in 2023/24?

The impact of this proposal on the overall cost of Council Tax Support is anticipated to be a reduction in cost of up to £1.6m. A further £0.8m of anticipated additional cost will be avoided if the banded scheme is introduced for 2023/24.

27. How can the Council mitigate the impact of these proposals?

Specific measures to mitigate the impact of the change in scheme include:

- Consulting residents about the proposed changes and asking for their views on how to mitigate any impact
- Applying any Government funded hardship
- Maintaining a discretionary Council hardship fund
- Applying the Council's Fair Debt and Income policy to the collection of council tax
- Provide a one-to-one opportunity for households on request

In addition, Enfield's Welfare Advice & Debt Support Team is a service that helps to support vulnerable residents to maximise their income and get their full entitlement to welfare benefits, advice and assist to support residents with council debts such as rent arrears, Adult Social Care debt, Housing benefits overpayments and Council tax arrears/debt. For other debts residents can be offered a fast-track referral process to Citizens Advice. The aim is to holistically case manage the resident's situation.

The Consultation Process and results

28. The consultation was available for 12 weeks between the 14 of October and the 6 of January 2023. Communication and publicity regarding the consultation included:

An on-line questionnaire for residents

Over 23,000 emails and 3,000 letters were sent to working age claimants receiving Council Tax Support both signposting the online consultation and offering a one-to-one session with a Council Tax officer to give an indication of how the proposal may impact on the household.

In total, 185 responses to the online questionnaire were submitted and we received 34 emails requesting individual advice regarding the impact of the proposal on household Council Tax. Of these, 13 would be negatively impacted and were given welfare benefit and other financial advice. The remainder asked how they would be impacted if they did start working. Information from these sessions have been captured and considered. However, the information is specific to the individuals' circumstances, so it will not be shared.

An easy read version for those who may have problems completing the standard version, such as those with learning difficulties, was also made available on the website.

Voluntary and Community Sector (VCS) e-newsletter

Articles were added to the VCS e-newsletter, which is sent to around 800 local VCS organisations. The purpose being to invite responses from VCS organisations as well as to ask them to promote the consultation among their clients. The first article was sent during the first week the consultation was launched and another article added to the e-newsletter at around the mid-point of the consultation period.

Hard copies of the questionnaire

Available at hub libraries

Targeted social media campaign

Social media posts:

Organic Enfield Council Facebook and Twitter platforms

Digital Newsletters

- Jobs and Training e-newsletter
- Information for Council tenants and leaseholders e-newsletter
- Benefits and Social Support e-newsletter
- Health & Wellbeing e-newsletter
- News from the council e-newsletter

Poster advertising

Libraries and Civic Buildings

Housing News

Hard copy newsletter to Council Tenants and Leaseholders

CDT Bulletin and Facebook posts

Bulletin distributed to voluntary and community sector and faith groups

Newspaper Adverts

Local and Ethnic Newspapers

Staff Channels

Staff Matters, TV Screens, Posters in Civic Buildings

Consultation Response Summary

29. In response to the standard questionnaire, 183 responses were received from individuals and two from representatives. Of the individual responses:

- 65 receive Council Tax Support
- 70 do not receive Council Tax Support
- 59 receive Universal Credit
- 45 receive Housing Benefit

We received 18 responses to the easy read version.

The results of the consultation can be viewed in Appendix D. Part 1 shows the Greater London Authority (GLA) response and Part 2 displays the response to the questionnaire from residents and representatives.

Greater London Authority (GLA) Response

30. The GLA recognises that local authorities face difficult choices on CTS schemes, as overall funding from central government has reduced and funding for CTS is no longer identifiable within the settlement.

The GLA recognises that the design of the final scheme is ultimately a matter for the council to determine. The GLA therefore does not raise any specific objections to the broad approach proposed by the council. If it decides to proceed with its proposals we would, however, encourage the council to monitor the impact of the changes on vulnerable low-income households given the current cost of living crisis.

The GLA welcomes the support the Council continues to provide to those CTS claimants experiencing financial hardship, through its discretionary hardship scheme and Enfield's Welfare Advice & Debt Support Team, as well as referral services to Citizens Advice.

CAB Response

31. The CAB stated the proposal was 'Fair' and made the following comment:

'The earnings bandings may cause a disincentive to taking on low paid work as the first earning band starts at 1 penny. We would ask that the earnings banding be increased for example, starting at £50 rather than 1 penny. The current proposal may prevent clients from undertaking permitted / therapeutic work. What provision will be made to deal with enquiries when the change comes in? People will have enquiries and want to talk to someone who can explain the changes and make alterations if there are errors.'

32. An additional income band for households undertaking low paid work will be included in the Council Tax Support scheme for 2024/25 because of this response. A change to the number of income bands to the financial assessment software for 2023/24 cannot be adequately tested prior to Council Tax billing and implementation is therefore considered to be too high a risk.

Key findings from response to the questionnaire

33. The key consultation findings from residents and VCS representatives are shown at Appendix D with analysis contained in Appendix E.

34. Q6 - On the whole, do you think the proposal is fair or unfair?

More respondents thought the proposal was fair rather than unfair. Almost half of those most likely impacted by the proposal (Universal Credit recipients) feel it is unfair

35. Q7 - Overall, what do you think will be the impact on your household if we introduced this proposal?

Around half feel the proposal will have either positive or neutral impact on their household. Unexpectedly, Universal Credit recipients are less positive and more negative.

36. Q12 - Respondents' preferred approach for 2022/23

Similar numbers prefer to either implement the proposal or to make no changes at all

37. Q11 - Are respondents aware of the Council Tax Hardship Fund?

More than six out of 10 respondents are not aware of the Council Tax Hardship Fund

Equality impact

38. The impact of the proposal on the protected characteristics is detailed in the Equality Impact Assessment (EQIA). Specific mitigations were included in the EQIA prior to consultation. Following the consultation, these following mitigations have been added to the EQIA.

39. Religion

The Council is committed to protecting vulnerable residents and delivering a fair Council Tax Support Scheme, including for those with different religions and beliefs. For this reason, the Council signposted this consultation to the Enfield Faith Forum, an organisation with a large number of representatives from religious organisations across the borough.

The Council supports vulnerable groups through improved access to affordable credit, improved money management, our Fair Income and Debt Policy and our Council Tax and benefit helpline.

Mitigating actions

People of all religions and beliefs can be impacted by the proposal, but this may not be disproportionately more for one religious group or beliefs over another. This is something the Council will look to continually monitor.

As awareness of the Hardship Fund is low across all respondents, the Council will look to engage with the Faith Forum to address this issue

40. Sexuality and Transgender

The Council is committed to protecting vulnerable residents and delivering a fair Council Tax Support Scheme, including for those who are lesbian, gay, bisexual, and transgender. For this reason, the Council signposted this consultation to the Enfield Lesbian, Gay Bisexual and Transgender Network.

The Council support vulnerable groups through improved access to affordable credit, improved money management, our Fair Income and Debt Policy and our council tax and benefit helpline.

Respondents were asked in the questionnaire if they have a gender other than male or female. However, all respondents stated they were male or female.

Mitigating actions

Local people who are lesbian, gay, bisexual, and transgender can be impacted by the proposal, but this may not be disproportionately so. This is something the Council will look to continually monitor.

As awareness of the Hardship Fund is low across all respondents, the Council will look to engage with the Enfield Lesbian, Gay, Bisexual and Transgender Network to address this issue.

Following the publication of further 2021 Census data by the Office of National Statistics, it is hoped we develop a better understanding of lesbian, gay, bisexual, and transgender in relation to various issues that may be relevant to future consultations and service changes the Council deliver.

41. Disability

- The Council received 40 responses from disabled residents. Of these 18 receive Council Tax Support
- When looking at the views of disabled respondents, they are generally less positive about the proposal, more likely to state that it will have a negative impact on their household and would rather the Council make no change to the Council Tax Support scheme
- However, when the feedback was further analysed, it was found that the views of Council Tax Support claimants with a disability and those of claimants who do not have a disability were identical in relation to the key questions (e.g. around fairness of the proposal and whether the proposal would have a positive or negative impact)
- The data does suggest one key difference between the views of the Council Tax Support claimants who have a disability and those who do not: Awareness is lower among those who have a disability

Mitigating actions

- To contact disability organisations to ask them to promote the Hardship Fund among their clients and investigate further ways to raise awareness of the Fund
- We support vulnerable groups through improved access to affordable credit, improved money management, our Fair Income and Debt Policy and our council tax and benefit helpline

42. Ethnicity

- 49 who responded to the ethnicity question are white British, 73 are not white British. This is unusual with our consultations as typically white British respondents form the majority of respondents
- The number of respondents is not large enough to enable a comparison of views between more detailed categories (for example, white European and Asian/Asian British). Thus, for analysis purposes, we have compared the views of white British with those who are not white British to provide us with an indicative understanding of perceptions
- There are no differences in opinion between white British and not white British on the issue of whether the proposal is fair

- Those who are not white British feel the proposal will have a more negative impact on their household than those who are white British. However, when we further analysed the feedback, it appears the views of Council Tax Support claimants who are not white British and those who are white British are identical in relation to this issue
- When looking at the preferred approach, the data indicates that not white British favour implementing the proposal than making no change (28% and 19% respectively). This is interesting when we consider that a higher proportion of not white British than white British feel the proposal will have a negative impact on their household
- The data indicates that awareness of the Hardship Fund is the same among white British and not white British (38% and 40% respectively). This suggests awareness is low across all, regardless of broad ethnic category

Mitigating actions

- To contact ethnicity organisations to ask them to promote the Hardship Fund among their clients and investigate further ways to raise awareness of the Fund
- We support vulnerable groups through improved access to affordable credit, improved money management, our Fair Income and Debt Policy and our council tax and benefit helpline

43. Male/Female

There is nothing to suggest views are different amongst male and female respondents.

44. Income/Deprivation

The responses for this can be considered using the key findings in Appendix E. Those who claim Council Tax Support are more likely to think the proposal is unfair and are more likely to state the proposal will have a negative impact on their household. Although awareness of the Council Tax Hardship Fund is higher among Universal Credit recipients than it is with non-claimants (46% and 35%), the majority do not know about the Fund. Further analysis of the data suggests awareness is especially low among those in the east of the borough, irrespective of whether they are UC recipients.

Mitigating actions

- To work with the voluntary and community organisations to ask them to promote the Hardship Fund among their clients and investigate further ways to raise awareness of the Fund

Cost of Living Crisis – Help for Residents

45. Government – Central Government support for households is detailed at <https://www.gov.uk/cost-of-living>. The Council will signpost Enfield residents to appropriate Government help as part of welfare advice.

46. Greater London Authority – The Greater London Authority has developed a range of help for Londoners at <https://www.london.gov.uk/programmes-strategies/communities-and-social-justice/help-cost-living>.

47. Enfield Council – Council Tax Support remains an essential part of the council's help for low-income households. In addition, a package of measures designed to help residents of all incomes cope with big increases in food, energy and housing costs has been prepared by the Council. These include:

- Welfare advice and income maximisation
- Debt support
- Help with food
- Jobs and skills
- Saving energy
- Health and well being

These measures have been publicised to residents via the Enfield resident's newsletter, Council website (<https://www.enfield.gov.uk/services/your-council/cost-of-living-support>) and other media outlets. Council staff also promote any other voluntary sector, Government and Greater London Authority help.

Main considerations for the Council

48. Council Tax Support is an essential part of the Council's help for low-income households. The scheme is largely unchanged since 2021/22. The estimated cost of Council Tax Support for 2022/23 is £38.7m. There are an increasing number of residents moving from housing benefit to universal credit, as changes in circumstances is a trigger for this transfer and the Department of Work and Pensions speed up the pace of migration. This will impact on the overall cost of Council Tax Support. The current proposal would ensure the scheme is fair and equitable for all working households.

Safeguarding Implications

49. Council Tax Support helps households with young people or vulnerable adults to maintain council tax payment and avoid Council Tax arrears.

Public Health Implications

50. Council Tax Support has a positive impact on the general public's physical and mental health and wellbeing by supporting low-income households and helping avoid debt.

Equalities Impact of the Proposal

51. Equalities impact is referred to in the body of this report. Please see Appendix C for the Equalities Impact Assessment.

Environmental and Climate Change Considerations

52. There are no specific climate change implications contained within this recommendation.

Financial Implications

53. The overall cost of the Council Tax Support Scheme for 2023/24 is estimated at £39.358m, taking into account the administration's intention to increase Council Tax by 4.99% in 2023/24 plus the GLA's provisional precept value, in the event the proposals outlined in this report are agreed.
54. This estimate (net of the GLA element) has been built into the 2023/24 budget and Council Tax to be recommended to Council in February 2023 and is based on the current cohort of residents and therefore are an estimate.
55. The cost of the transitional arrangements is estimated to be £0.4m and will be funded from the existing Council Tax Hardship reserve.

Legal Implications

56. [Section 13A](#) of the Local Government Finance Act 1992 ("the 1992 Act") requires each billing authority in England to make a scheme specifying the reductions which are to apply to amounts of Council Tax payable by persons, or classes of person, whom the billing authority considers are in financial need. The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 ("the 2012 Regulations") prescribe matters which must be included in such a scheme in addition to those matters which must be included in such a scheme by virtue of paragraph 2 of Schedule 1A to the 1992 Act. The 2012 Regulations state that councils must make reductions for certain classes of pensioners. No other groups are required to receive reductions under the 2012 Regulations. In addition to pensioners, this report refers to reductions for other classes of persons, as set out above. This report considers the key risks that surround future need for Council Tax support such as if demographic changes or economic circumstances mean that eligibility for Council Tax Support increases significantly.
57. As the proposed Council Tax Support Scheme for 2023/2024 will be a revision or replacement of the current scheme there is an obligation to follow the statutory requirement to consult under the 13A Local Government Finance Act 1992, which is the Act under which the Council Tax Support schemes are formed. If there is a replacement or revised scheme, proposed, then the statutory duty to consult is mandatory. Under Schedule 1A, paragraph 3 of the 1992 Act, the authority must in the following order: consult any major precepting authority that has power to issue a precept to it; publish a draft scheme; and consult such other persons as it considers are likely to have an interest in the operation of the scheme.

58. The Secretary of State may make regulations about the procedure for issuing a scheme (Regulation 13(4)). Under paragraph 5(2) of the 1992 Act, any revision to a scheme (once made), or replacement with another scheme, must be made by 11 March in the financial year preceding that in which the revision/replacement is to have effect. Under paragraph 8, a billing authority must have regard to any guidance from the Secretary of State in exercising functions relating to schemes. Paragraph 5(4) requires any revision to, or replacement of, a scheme, which has the effect of a reduction or removal in support for a class of persons, to include transitional provision.
59. Under the legislation, the local authority may not make in-year revisions and authorities should include transitional arrangements where any changes have the effect of reducing or removing a reduction to which any class of persons was previously entitled.
60. The results from the statutory consultation will be considered and the proposals revised, if necessary, following the consideration of the consultation results.

[Legal implications to the report by Dina Boodhun, Legal Services 14.12.2022. Legal implications may be updated following the consultation results in January/February 2023].

Workforce Implications

61. Not applicable.

Property Implications

62. Not applicable

Other Implications

63. Not applicable

Options Considered

64. None

Conclusions

65. The proposed Scheme maintains a high level of financial support for over 35,500 pensioner and working age households and ensure the Scheme remains fair and equitable. A range of mitigations are in place to help households impacted by the scheme change.

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Date of report

Appendices

Appendix A – Council Tax Support Scheme Summary 2023-24

Appendix B – Up-rated income bands 2023-24 and 2024-25

Appendix C – Equalities Impact Assessment

Appendix D – Consultation responses

Appendix E – Consultation key findings

Background Papers

N/A