

## ESSENTIAL REFERENCE PAPER 'A'

### IMPLICATIONS/CONSULTATIONS

Contribution to the Council's Corporate Priorities/ Objectives <i>(delete as appropriate):</i>	<b>People</b>  This priority focuses on enhancing the quality of life, health and wellbeing of individuals, families and communities, particularly those who are vulnerable.
Consultation and Equality Impact:	This report is to engage members in consideration of options around potential changes to the current scheme. If the committee decide to consider any of the options in more detail, then full and appropriate consultation will be required and a Equality Impact assessed of changes on individuals.
Legal:	<p>The Local Government Finance (LGF) Act came into force on 31<sup>st</sup> October 2012.</p> <p>Details as to what was set out in the LGF Bill in relation to local authorities setting up Council Tax Support / Reduction schemes are set out below.</p> <p><b>Requirements of Council Tax Support scheme</b> - The prescribed content of a CTS scheme was set out in section 9 of the Local Government Finance Bill and in clause 1 of Schedule 4 which inserts Schedule 1A to the Local Government Finance Act 1992 ("LGFA 1992") and clause 2 of that proposed Schedule 1A. Under these provisions, a CTS scheme must state the following:</p> <ul style="list-style-type: none"><li>(1) A scheme must state the classes of persons who are to be entitled to a reduction under the scheme;</li><li>(2) A scheme must set out the reduction to which persons in each class are to be entitled (and different reductions may be set out for different classes);</li><li>(3) A scheme must state the procedure by which a person may apply for a reduction under a scheme;</li></ul> <p>A scheme must state the procedure by which a person can make an appeal under section 16 of the LGF</p>

	<p>Act 1992 against any decision of the authority which affects (a) the person's entitled to a reduction under the scheme, or (b) the amount of any reduction to which the person is entitled;</p> <p>A scheme must state the procedure by which a person can apply to the authority for a reduction under section 13A (1) (b) of the LGF Act 1992.</p> <p>As for stating the classes of people who are to be entitled to a reduction under a scheme, classes may be determined by reference to the following:</p> <ol style="list-style-type: none"> <li>(1) The income of any person liable to pay council tax on the authority in respect of a dwelling;</li> <li>(2) The capital of any such person;</li> <li>(3) The income and capital of any other person who is a resident of the dwelling;</li> <li>(4) The number of dependants of any person within paragraph (2) or (3) above;</li> <li>(5) Whether the person has made an application for the reduction.</li> </ol> <p>As for stating the reduction to which persons in each class are to be entitled and if different reductions are set out for different classes, a reduction may include the following detail:</p> <ol style="list-style-type: none"> <li>(a) A discount calculated as a percentage of the amount which would be payable apart from the scheme;</li> <li>(b) A discount of an amount set out in the scheme or to be calculated in accordance with the scheme;</li> <li>(c) Expressed as an amount of council tax to be paid (lower than the amount which would be payable apart from the scheme) which is set out in the scheme or is to be calculated in accordance with it; or</li> <li>(d) The whole amount of Council Tax (so that the amount payable is nil).</li> </ol>
Financial:	Full financial implications of any revisions would need to be considered as part of more detailed consultation

	exercise. Indicative costs of the scheme are included within the report.
Human Resource:	Full implications of any revisions would need to be considered as part of more detailed consultation exercise. Indicative costs of the scheme are included within the report.
Risk Management:	The high level risks around altering any part of the current scheme are identified within the report but further analysis would be required should any changes be proposed for further investigation.
Health and Well-being	Having a clearly defined council tax support scheme that assists individuals and families, particularly those who are vulnerable, to access additional financial support can positively contribute to their quality of life, health and wellbeing.