

**EXECUTIVE DECISION RECORD**

**REF No 368.21**

|                                  |  |
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| <b>A1 Service Area</b>           | Revenues, Benefits & Customer Contacts   |
| <b>A2 Title</b>                  | Council Tax Reduction Scheme Review 2021   |
| <b>A3 Decision Taken By</b>      | Leader / Chief Officer   |
| <b>A4 Chief Officer</b>          | Please print name: Sal Khan<br><br>Please sign name: <a href="#">Approval by email 111121</a>        |
| <b>A5 Leader / Deputy Leader</b> | Please print name: Cllr R Faulkner<br><br>Please sign name: <a href="#">Approval by email 111121</a> |
| <b>A6 Date of Decision</b>       | 12 <sup>th</sup> November 2021   |

**Confidentiality**

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|---|---------------|
| <b>A7</b> Is this Decision confidential by containing exempt information as described in Schedule 12A of the Local Government Act 1972? | No            |
| <b>A7.1</b> If yes, please state relevant paragraph from Schedule 12A LGA 1972.   | Paragraph [ ] |

**Scrutiny**

**A8** Which Scrutiny Committee should this decision be submitted to? *(Please tick as appropriate)*

Scrutiny (Audit & Value for Money Council Services) Committee

Scrutiny (Community Regeneration, Environment and Health and Well Being) Committee

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| <p><b>B1</b> What is the Decision?</p>                               | <p>To continue with the Council's current scheme with no revisions with effect from 1 April 2022</p>   |
| <p><b>B2</b> What are the reasons for the Decision?</p>              | <p>The Council is required to decide whether to revise or replace its scheme each financial year in readiness for the following year.</p> <p>The scheme is performing well and is within budget.</p> <p>The number of claimants in receipt of Council Tax Reduction has reduced since the Council approved its first scheme in 2012.</p> <p>Council Tax collection is on target to achieve at least 97.5% collection for the current financial year.</p> <p>During the life of the scheme 23 discretionary payments have been made against 40 applications received.</p> <p>As the scheme is performing well it is recommended that it continues without revision or replacement for 2022/23</p> |
| <p><b>B3</b> What are the contributions to Corporate Priorities?</p> | <p>Council Tax Reduction (CTR) helps Council Tax payers on low incomes to pay their Council Tax charges. As Council Tax is a main source of revenue to the Council, it underpins all priorities.</p>   |
| <p><b>B4</b> What are the Human Rights considerations?</p>           | <p>There may be implications under Article 8 (Right to respect for private and family life) and Article 1 of the First Protocol (Protection of property) but these have been taken into account in the preparation of this report.</p>   |

## Financial Implications

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| <p><b>B5</b> What are the financial implications?</p> | <p>The table below shows the total amount of CTR expected to be awarded as the initial scheme was approved in 2012 compared to the amount of CTR awarded as at August 2021.</p> <p>These figures, along with current collection rates show that the scheme continues to perform well compared to initial expectations. Current expenditure (£6.190m) is within the budget for 2021/22 (£6.477m) and that is mainly due to the high degree of uncertainty that exists in relation to the impact of the pandemic. There is still a significant risk that expenditure will continue to increase, particularly as Government support and interventions are eased or removed in the coming months (furlough ceasing, Universal Credit £20 uplift ceasing, etc).</p> |
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| Revenue               |             | 2021/22             | 2022/23     | 2023/24             |               |                      |
|-----------------------|-------------|---------------------|-------------|---------------------|---------------|----------------------|
| Date                  | 03/12/2012  |                     | 31/07/2021  |                     | Difference    |                      |
|                       | Number      | Amount              | Number      | Amount              | Number        | Amount               |
| Pensioners            | 4198        | 3,375,209.93        | 2551        | 2,536,683.04        | -1,647        | -838,526.89          |
| Vulnerable Claimants  | 388         | 299,152.89          | 2194        | 2,353,154.17        | 1,806         | 2,054,001.28         |
|                       | <b>4586</b> | <b>3,674,362.82</b> | <b>4745</b> | <b>4,889,837.21</b> | <b>159</b>    | <b>1,215,474.39</b>  |
| Working Age Claimants |             |                     |             |                     |               |                      |
| Working Age Employed  | 1458        | 670,381.16          | 666         | 418,230.61          | -792          | -252,150.55          |
| Working Age Other     | 2990        | 1,877,002.89        | 1108        | 882,292.61          | -1,882        | -994,710.28          |
|                       | <b>4448</b> | <b>2,547,384.05</b> | <b>1774</b> | <b>1,300,523.22</b> | <b>-2,674</b> | <b>-1,246,860.83</b> |
| Totals                | <b>9034</b> | <b>6,221,746.87</b> | <b>6519</b> | <b>6,190,360.43</b> | <b>-2,515</b> | <b>-31,386.44</b>    |

The finance section has been approved by the following member of the Financial Management Unit:

Please print name: Lisa Turner

Please sign name: [Approval by email](#)  
111121

### Policy Framework

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| <b>B6</b> Is the Decision wholly in accordance with the Council's policy framework?         | Yes |
| <b>B6.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)? | NA  |
| <b>B6.2</b> Has it got the appropriate approvals under those provisions?                    | NA  |
| <b>B7</b> Is the Decision wholly in accordance with the Council's budget?                   | Yes |
| <b>B7.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)? | NA  |
| <b>B7.2</b> Has it got the appropriate approvals under those provisions?                    | NA  |

## Equalities Implications

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| <b>B8</b> What are the Equalities implications:   |
| <b>B8.1</b> Positive (Opportunities/Benefits):<br>Council Tax Reduction continues to be available to any Council Tax payer in need of help in making their Council Tax payments. The Council's scheme also provides assistance to more vulnerable claimants under its Council Tax Reduction Vulnerable Scheme Policy. |
| <b>B8.2</b> Negative (Threats):   |
| <b>B8.3</b> The subject of this decision is [not] a policy, strategy, function or service that is new or being revised. An equality impact assessment is already in place for the current CTR scheme.   |
| <b>B8.4</b> The equality impact assessment identified the following actions to be carried out:  |

| Is it a Health or Equality action? | Issue/impact identified  | Recommendation/Action required                         | Lead officer and timescale | Resource allocation |
|------------------------------------|--|--|----------------------------|---------------------|
| Health                             | Health, mental health, wellbeing, indirect impacts from social, economic and environmental living conditions | Referral to relevant agencies for advice and guidance. | Sarah Richardson; ongoing  | R, B, & CC staff    |

## Risk Assessment

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| <b>B9</b> What are the Risk Assessment implications:  |
| <b>B9.1</b> Positive (Opportunities/Benefits):<br><br>The current scheme is performing well and continues to provide support to the most vulnerable Council Tax payers.   |
| <b>B9.2</b> Negative (Threats):<br><br>If the Council does not continue with its current scheme it will be forced to draft a new scheme for consultation or adopt the Government's default scheme, which will have an impact on the Council's finances.<br><br>Expenditure is likely to change, depending on the future effects of the pandemic and the Government's reactions to it. This will continue to be monitored by the Shared Service Centre Manager and the Chief Accountant. |
| <b>B9.</b> The risks do not need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.   |

## Legal Considerations

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| <b>B10</b> What are the Legal Considerations:  |
| <b>B10.1</b> The main legal issues arising from this decision are as follows:<br><br>Section 13A of the Local Government Finance Act 1992 (as amended) 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 (as amended in 2020) 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 |
| This section has been approved by the following member of the Legal Team   |
| Please print name: Caroline Elwood   |
| Please sign name: <a href="#">Approval by email 251021</a>   |

## Sustainability Implications

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| <b>B11</b> What are the Sustainability implications: N/A   |
| <b>B11.1</b> The proposal [would/would not] result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures). The positive/negative impacts are set out below (please refer to guidance notes). |
| <b>B11.2</b> Positive (Opportunities/Benefits):  |
| <b>B11.3</b> Negative (Threats):   |

## Health & Safety Implications

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| <b>B12</b> What are the Health & Safety implications:   |
| <b>B12.1</b> A Risk Assessment has not been carried out and entered into Safety Media for all significant hazards and risks because there are no significant hazards or risks arising from this decision.               |
| <b>B12.2</b> [The significant hazards and risks have been identified in the Safety Media Risk Assessment numbered [ ]. Any financial implications to mitigate against these hazards and risks are considered above.] NA |
| <b>B12.3</b> [Control measures and an action plan have been identified for any significant hazards and risks identified in the risk assessment. The positive/negative impacts are set out below] NA                     |
| <b>B12.3.1</b> Positive (Benefits)  |
| <b>B12.3.2</b> Negative (Threats)   |

## Key Decision

**B13** Is this a Key Decision?      Yes

**Note: A Key Executive Decision is one where:**

1. **REVENUE** – Any contract or proposal with an annual payment or saving of more than £100,000
2. **CAPITAL** – Any capital project with a value in excess of £150,000
3. A decision which significantly affects communities living or working in an area comprising two or more wards.

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| <b>B13.1</b> If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?                  | NA |
| <b>B13.2</b> If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in? | NA |

**NOTE:** If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.

Please send the original signed document to [andrea.davies@eaststaffsbc.gov.uk](mailto:andrea.davies@eaststaffsbc.gov.uk)