

Ref:

609/15

Please leave blank for completion by DS officers

Executive Decision Record

A1 Service Area:

Service Commissioning

A2 Title

Council Tax Reduction Scheme review

A3 Decision Taken By

Deputy Leader/ Chief Officer *(please delete as appropriate)*

A4 Chief Officer

Please print name Sal Khan

Please sign

A5 Leader/Deputy Leader

Please print name Cllr Karen Haberfield

Please sign

A6 Date of Decision

September 2015

A7 Is this Decision confidential by containing exempt information as described in Schedule 12A of the Local Government Act 1972?

No

A8 Which Scrutiny Committee should this decision be submitted to?

(please tick as appropriate)

Scrutiny (Supporting Economic Growth) Committee

Scrutiny (Tackling the Cost of Living Crisis) Committee

Scrutiny (Promoting Well Being) Committee

B1 What is the Decision?

To continue with the Council's current Council Tax Reduction scheme.

B2 What are the reasons for the Decision?

Each year, the Council is required to decide whether to review or replace its scheme. The current scheme has been in place since 1st April 2014, having replaced the scheme implemented 1st April 2013 following the abolition of Council Tax Benefit.

The scheme is performing well and is currently within budget. Council Tax collection in 2014 surpassed the agreed Corporate Plan target, and so the collection rate has been increased by 0.5% to 98% for 2015-16. Current collection indicates that the collection rate for 2015/16 will be achieved.

As the scheme is performing well it is recommended that it continue without revision or replacement for 2016/17.

B3 What are the contributions to Corporate Priorities?

Council Tax collection is a primary source of revenue to the Council. Provision of a Council Tax Reduction scheme ensures those with low incomes can afford to pay their Council Tax liability.

B4 What are the Human Rights considerations?

The main Human Rights issues arising from this decision are as follows: 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.

B5 What are the financial implications?

The main financial issues arising from this decision are as follows:

Date	03/12/2012		31/08/2014		31/08/2015	
	Number	Amount	Number	Amount	Number	Amount
Pensioners	4198	3,375,209.93	3747	2,950,990.72	3626	2,764,148.08
Vulnerable Claimants	388	299,152.89	1711	1,493,291.66	1984	1,554,833.29
	4586	3,674,362.82	5458	4,444,282.38	5610	4,318,981.37
Working Age Claimants						
Working Age Employed	1458	670,381.16	920	474,545.48	896	460,691.35
Working Age Other	2990	1,877,002.89	1751	1,020,392.36	1427	978,969.11
	4448	2,547,384.05	2671	1,494,937.84	2323	1,439,660.46
CTR adjustment				7,377.04		
Totals	9034	6,221,746.87	8129	5,946,597.26	7933	5,758,641.83

These figures, along with the current collection rates show that the scheme is performing well compared to initial expectations. The Chief Accountant is aware of the current performance and expenditure of the scheme which is currently within budgetary provisions

The questions contained in this questionnaire are not to be altered in any way. If you have any queries regarding the contents of this document, please contact Peter Davies Ext 1309 or refer to Part 3 Section 6 of the Constitution.

B6 Is the Decision wholly in accordance with the Council's policy framework?

Yes

B7 Is the Decision wholly in accordance with the Council's budget?

Yes

B8 What are the Equalities implications?

B8.1 The subject of this decision is a policy, strategy, function or service that is new or being revised. An equality and health impact assessment was completed for the current scheme and remains unchanged.

B8.2 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	R, B, & CC staff

B9 What are the Risk Assessment implications?

B9.1 Positive (Opportunities/Benefits):

The current scheme is performing well and indications show that revenue should be as anticipated.
The replacement scheme will continue to help the poorest and most vulnerable to pay their Council Tax.

B9.2 Negative (Threats):
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.

B9.3 The risks do not need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.

B10 What are the Legal Considerations?

B10.1 The main legal issues arising from this decision are as follows:
Local Government Finance Act 2012

The questions contained in this questionnaire are not to be altered in any way. If you have any queries regarding the contents of this document, please contact Peter Davies Ext 1309 or refer to Part 3 Section 6 of the Constitution.

B11 What are the Sustainability implications?

B11.1 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*). N/A

B12 What are the Health & Safety implications?

B12.1 A Risk Assessment has not been carried out and entered into Harriet for all significant hazards and risks because there are no significant hazards or risks arising from this decision.]

B13. Is this a Key Decision?

No

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.

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 Peter Davies, Legal and Democratic Services.