

<b>MEETING</b>	<b>CABINET</b> (Councillors Swindlehurst (Chair), Mann, Ajaib, Akram, Anderson, Bains, Hulme, Nazir and Pantelic)
<b>DATE AND TIME:</b>	MONDAY, 27TH FEBRUARY, 2023 AT 6.30 PM
<b>VENUE:</b>	COUNCIL CHAMBER - OBSERVATORY HOUSE, 25 WINDSOR ROAD, SL1 2EL
<b>DEMOCRATIC SERVICES OFFICER:</b> (for all enquiries)	NICHOLAS PONTONE 07749 709 868

### SUPPLEMENTARY PAPERS

The following Papers have been added to the agenda for the above meeting:-

\* Items 15 and 17 were not available for publication with the rest of the agenda.

### PART 1

<u>AGENDA ITEM</u>	<u>REPORT TITLE</u>	<u>PAGE</u>	<u>WARD</u>
15.	Resilience contract for Revenues and Benefits work	1 - 4	All
17.	Council Tax Reduction Scheme 2023-24	5 - 34	All

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**SLOUGH BOROUGH COUNCIL**

<b>REPORT TO:</b>	Cabinet
<b>DATE:</b>	27 February 2023
<b>SUBJECT:</b>	Resilience contract for Revenues and Benefits work
<b>CHIEF OFFICER:</b>	Steven Mair – Executive Director – Finance and Commercial (S151)
<b>CONTACT OFFICER:</b>	Andy Jeffs – Interim Head of Transactions – Revenues, Benefits and Charges
<b>WARD(S):</b>	All
<b>PORTFOLIO:</b>	Cabinet Member for Customer Services, Procurement and Performance – Councillor Ajaib
<b>KEY DECISION:</b>	Yes
<b>EXEMPT:</b>	No
<b>DECISION SUBJECT TO CALL IN:</b>	Yes
<b>APPENDICES:</b>	None

**1 Summary and Recommendation**

- 1.1 To seek authority from Cabinet to agree a contract to provide off-site temporary resources to process Revenues and Benefits work through a Framework Contract held by the London Borough of Tower Hamlets. The contract will deliver a saving of up to £0.890m to 28 August 2025 compared to the current costs of using interim support, £0.369m in 2023/24. The estimated contract value of from 1 April 2023 – 28 August 2025 is £1.345m, £0.557m in 2023/24.

**Recommendations**

Cabinet is recommended to:

- (a) authorise commencement of procurement for the provision of off-site processing resources through the Framework Contract held by the London Borough of Tower Hamlets;
- (b) delegate authority to the Executive Director for Finance and Commercial following consultation with the Cabinet Member for Customer Services, Procurement & Performance to award a contract.

## **Reason**

- 1.2 To ensure that Cabinet has proper oversight of planned procurement activity and delegated authority is allowed where timescales are insufficient and to reduce the expenditure on Revenues and Benefits temporary resources.

## **Commissioner Review**

The commissioners are content with this report

## **2 Report**

### **Introduction**

- 2.1 The Council has for some time used temporary resources and overtime within Revenues and Benefits to cover vacancies, and peaks in workload, e.g. at annual billing, deliver specific projects or to reduce the amount of outstanding work.
- 2.2 These resources have to date been secured through the Matrix temporary worker contract. Officers have identified a Framework – Remote Processing Services, Contract R5721 which is available to local authorities which if used would reduce the amount of expenditure on using temporary resources.
- 2.3 The service is undertaking a re-structure in 2023/24 which will reduce the need for temporary resources, but these staff are difficult to recruit, and most Councils have a resilience contract to provide specific temporary resources.

### **Background**

- 2.4 The Revenues and Benefits service, including welfare rights has an establishment of 83 FTEs and currently has 23 FTE vacancies. To cover these vacancies and ensure services are delivered while a new permanent structure is developed the service has engaged 21 FTE agency contractors through Matrix. In addition, there are currently a further six FTE agency contractors working on specific time limited efficiency projects 27 FTE in total.
- 2.5 The estimated cost of the 21 FTE agency contractors covering vacancies in 2022/23 is £1.333m.
- 2.6 By moving 13 of those roles from the current Matrix contract to the London Borough of Tower Hamlets Remote Processing Services, Contract R5721 the Council can reduce the cost of these resources by approximately £0.369m per annum.
- 2.7 It envisaged that the new permanent structure will be in place by September 2023 and once in place the reliance on temporary resources will be greatly reduced.

### **Framework**

- 2.8 The Remote Processing Services, Contract R5721 commenced on 29 August 2021 and has a maximum duration of 4-years to 28 August 2025.

2.9 At the stage of initial advertisement, it was established that there were three ways in which Councils in England and Wales were declared as potential users of the Framework, subject to each Council's determination:

- At the stage of initial advert, a "Memorandum of Association" was established with 9 other London Boroughs,
- Additionally, at section 6.3 of the initial advert the following organisations were named by weblink:
  - All London Boroughs;
  - All England and Wales Billing Authorities; and
  - Registered Social Landlords.

2.10 The appointment process is specifically designed to allow any joining Council to determine whether they appoint suppliers by:

- Direct appointment based on price;
- Direct appointment based on quality; or
- Mini competition

2.11 . There is a one-off joining fee of £7,500

2.12 As noted in paragraph 2.7 the reliance on temporary resources is planned to reduce from September 2023 thus this is likely to be a short term requirement, being a framework contract the Call-off Agreement by which the service would be provided would be signed by the Council and the Contractors appointed under the Agreement with Tower Hamlets. Legal have confirmed that the Council can enter this arrangement, see para 3.2.1

### **3 Implications of the Recommendations**

#### **3.1 Financial implications**

3.1.1 The gross staffing budget for Revenues and Benefits is £4.071m, this assumes the use of temporary staff. A saving has been proposed in the 2023/24 budget of £0.450m of which the framework will deliver the majority.

3.1.2 The cost of temporary resources through the Framework Contract is significantly less than the current Matrix contract. By placing up to 13 temporary resources through the framework the total contract value would be £1.345m for the period to the end of the current framework in August 2025, reducing the current estimated cost by £0.890m over the same period. There is a one off license payment to Tower Hamlets, after that all payments are made directly to the interim or provider as appropriate.

3.1.3 The service will re-structure during the course of 2023/24 and more permanent staff will be appointed delivering savings compared to using agency staff. This will reduce the amount paid in the contract and the savings assumed will be achieved from employing permanent staff.

### 3.2 Legal implications

3.2.1 Legal have reviewed the joiners pack for the Framework Contract and have confirmed that the Council can make a Call off without competition / Direct Award under it.

### 3.3 Risk management implications

3.3.1 There are no specific issues arising directly from this report.

### 3.4 Environmental implications

3.4.1 There are no specific environmental implications arising directly from this report.

### 3.5 Equality implications

3.5.1 There are no equality implications arising directly from this report.

### 3.6 Procurement implications

3.6.1 There are no procurement implications arising directly from this report which has been confirmed by Legal.

### 3.7 Workforce implications

3.7.1 The report is to secure temporary resources to cover current vacancies, deliver specific projects or reduce the amount of work outstanding. Therefore, there are no workforce implications arising directly from this report. There is a planned restructure in 2023/24 the workforce implications of which will be dealt with as part of that process.

### 3.8 Property implications

3.8.1 There are no property implications arising directly from this report.

## **4 Background Papers**

None

**SLOUGH BOROUGH COUNCIL**

<b>REPORT TO:</b>	Cabinet
<b>DATE:</b>	27 February 2023
<b>SUBJECT:</b>	Council Tax Reduction Scheme 2023-24
<b>CHIEF OFFICER:</b>	Steven Mair – Executive Director – Finance and Commercial (S151)
<b>CONTACT OFFICER:</b>	Andy Jeffs – Interim Head of Transactions – Revenues, Benefits and Charges
<b>WARD(S):</b>	All
<b>PORTFOLIO:</b>	Cabinet Member for Customer Services, Procurement and Performance – Councillor Ajajib
<b>KEY DECISION:</b>	Yes
<b>EXEMPT:</b>	No
<b>DECISION SUBJECT TO CALL IN:</b>	Yes
<b>APPENDICES:</b>	Appendix A - Financial Modelling for new scheme Appendix B - Equality Impact Assessment (to follow) Appendix C - Consultation Document Appendix D – 2023-2024 CTRS

**1 Summary and Recommendation**

- 1.1 Slough is proposing a 9.99% increase in its Council Tax in 2023/24 after receiving dispensation from Government to charge 5% more than other councils without needing to have a referendum. In the correspondence from the Department for Levelling Up, Housing and Communities (DLUHC), officials confirmed that Ministers were conscious of the effects of a large increase in council tax on taxpayers in Slough, especially those on lower incomes. The Government's expectation is that the Council takes steps to mitigate the impact on those least able to pay and acknowledges the steps taken by the Council to protect those on the lowest income and in receipt of council tax support. This report proposes allocating £1.2m of the additional amount received as a further reduction in Council Tax to the poorest working age households and revising the current Council Tax Reduction Scheme (CTRS).
- 1.2 In Slough approximately 9,300 households currently receive a Council Tax Reduction, the gross cost of the scheme is £8.815m. This cost is spread across the Council, Fire and Police authorities in accordance with the proportion of Council Tax each organisation levies, with the cost to the Council being £7.757m, 88%. If the scheme

isn't amended the gross cost will increase to £9.696m, £8.532m to Slough. The proposed change would increase the gross cost to £10.900m, £9.592m to Slough.

- 1.3 Section 13A(1)(a) of the Local Government Finance Act 1992 prescribes that Slough Borough Council is required to have a Council Tax Reduction Scheme and since 2013/14 the Council has had to consider annually whether to revise its scheme or to replace it with a different scheme. Any revision to or replacement of the CTRS scheme must be subject to consultation.
- 1.4 This report informs the Cabinet of the proposed changes to the current scheme for 2023/24 and asks that a recommendation is made to Council to adopt the revised scheme.

## **Recommendations**

Cabinet is recommended to:

- (a) Recommend the Council Tax Reduction Scheme 2023/24 (Appendix D) to Full Council for adoption for the financial year 2023/24.
- (b) Agree to allocate £0.040m into the Council Tax Hardship Fund and to use the Council's £0.253m allocation of the Council Tax Support Fund to protect the current levels of support provided to those taxpayers who would otherwise lose under the proposed scheme.

## **Reason**

- 1.5 Extending the scope of the localised CTRS and increasing the funding available in the Council Tax Hardship Fund will have a positive impact on those residents on the lowest income and ensure that if the Council increases the council tax by 9.99%, this impact is mitigated for those eligible for support. Approval of the CTRS scheme is required by Full Council before 10 March 2023.
- 1.6 As a direct result of the proposed changes to the scheme for 2023/24, 5,357 current working age claimants will pay less in Council Tax. Of these, 3,552 of the most vulnerable working age households currently paying 20% towards their Council Tax would not have to pay any in 2023/24.

## **Commissioner Review**

- 1.7 The Commissioners are content with this report

## **2 Report**

### **Introduction**

- 2.1 The current CTRS scheme was amended for 2020/21 and was not varied or revised for 2021/22. The scheme for 2022/23 was updated in line with advice from the Department for Work and Pensions (DWP) and the Department for Levelling Up, Housing and Communities (DLUHC).



- 2.2 The scheme consists of two parts. The first part makes provision for pension age claimants which is prescribed on a national basis and cannot be amended by local authorities. Pension age claimants receive a 100% discount on their Council Tax and therefore have a nil charge as required by the Regulations.

### **Provision for pension age claimants**

- 2.3 There are approximately 2,700 pension age claimants who fall into three prescribed classes which are as follows:

- a) Class A – pensioners whose income is less than the applicable amount
- b) Class B – pensioners whose income is greater than the applicable amount, and
- c) Class C – alternative maximum Council Tax reduction

- 2.4 There are no plans to revise or to vary this part of the scheme.

### **Provision for working age claimants**

- 2.5 The second part of the current scheme makes provision for approximately 6,600 working age claimants which the Council has discretion on.

- 2.6 The current scheme for working age applicants is an income banded/grid scheme means test, which compares income against a range of discounts available. This scheme applies only to a person who:

- a) has not attained the qualifying age for state pension credit, or
- b) has attained the qualifying age for state pension credit if they, or their partner, is a person on Income Support, on an income-based Jobseekers Allowance, on an income related Employment and Support Allowance or on Universal Credit.

- 2.7 To obtain a reduction under the current scheme the individual (or partner) must:

- a) have not attained the qualifying age for state pension credit, or
- b) they have attained the qualifying age for state pension credit and they or their partner is a person on Income Support, on income-based Jobseekers Allowance or on income related Employment and Support Allowance, or a person with an award of Universal Credit
- c) be liable to pay Council Tax in respect of a dwelling in which they are solely or mainly resident
- d) is not deemed to be absent from the dwelling
- e) not fall within a class of person prescribed for the purposes of paragraph 2(9) of Schedule 1A to the Local Government Finance Act 1992 and excluded from the authority's scheme
- f) be somebody in respect of whom a maximum Council Tax Support amount can be calculated
- g) not have capital savings above £16,000
- h) not have income above the levels specified within the scheme
- i) be a person in respect of whom a day in which they are liable to pay Council Tax in respect of which the person's income is within a range of incomes specified within Schedule 1 of the scheme, and
- j) has made a valid application for reduction.

2.8 The authorities current CTRS means that the maximum discount allocated to a working age claimant is 80%. Depending on their circumstances the amount of discount will reduce and is calculated on the basis of the following banded scheme based on weekly income as shown in Table 1 below:

Table 1 – Current Banded Scheme

<b>Discount Band &amp; Discount Award</b>	<b>Single</b>	<b>Couple</b>	<b>Lone Parent with one dependent child or young person</b>	<b>Couple with one dependent child or young person</b>	<b>Lone Parent with two or more dependent children or your persons</b>	<b>Couple with two or more dependent children or young persons</b>
Band 1 80%	£0.00 - £76.00	£0.00 - £119.30	£0.00 - £163.43	£0.00 - £206.69	£0.00 - £232.76	£0.00 - £276.02
Band 2 65%	£76.01 - £107.08	£119.31 - £150.38	£163.44 - £232.75	£206.70 - £276.01	£232.77 - £302.77	£276.03 - £345.33
Band 3 50%	£107.09 - £138.16	£150.39 - £181.47	£232.76 - £267.41	£276.02 - £310.67	£302.08 - £336.72	£345.34 - £379.98
Band 4 35%	£138.17 - £169.25	£181.48 - £212.55	£267.42 - £336.72	£310.68 - £379.98	£336.73 - £406.05	£379.99 - £449.31
Band 5 20%	£169.26 - £200.33	£212.56 - £243.64	£336.73 - £406.05	£379.99 - £449.31	£406.06 - £475.35	£449.32 - £518.61
Band 6 0%	£200.34 and above	£243.65 and above	£406.06 and above	£449.32 and above	£475.36 and above	£518.62 and above

Note: All incomes shown in the table are weekly, discount bands vary depending on both weekly income and household, and any applicant with capital greater than £16,000 shall not be entitled to any Council Tax Support whatsoever.

2.9 The amount of discount to be granted is to be based on the following factors:

- the maximum Council Tax Support as defined within the scheme
- the Council Tax family as defined within the scheme
- the income of the applicant as defined within the scheme
- the capital of the applicant within the scheme.

2.10 Where an applicant or partner is in receipt of a 'relevant benefit' namely Income Support, Income Related Employment and Support Allowance, Income Based Job Seekers Allowance or Universal Credit (with no other income or income as specified in Schedule 3), discount will be awarded at Band 1 level.

### **Proposed working age scheme**

2.11 Following a period of consultation on whether to revise the current working age CTRS the Council is proposing to make changes to:

- provide targeted to support to those households on the lowest incomes
- make the scheme easier for residents to understand and access
- provide greater stability to those who are in receipt of support
- make the scheme work better with the Universal Credit award system
- build in capacity to better manage demand, and
- reduce administration costs which will ultimately prevent any additional costs being added to the Council Tax.

## 2.12 The revisions to the scheme include:

- a) Passported cases (where the applicant or partner is in receipt of Income Support, Income-based Job Seeker's Allowance, or Income-Related Employment Support Allowance) along with customers whose income does not include earnings will receive the maximum discount of 100%
- b) the scheme will no longer limit the support to Council Tax at Band C level
- c) the maximum amount of support for people who are not working will increase
- d) for residents who are working only your earnings will be taken into account to calculate your CTRS
- e) we will no longer apply Earned Income Disregards or Child Care cost disregards
- f) for residents who are working their CTRS will be calculated based on the 7 income bands their level of earnings places them in. These income bands will be the same for all household types
- g) the minimum level of CTRS will change from £1.00 to £0.01 per week
- h) non-dependent deductions will still apply but will change to £11.00 per week where they are working 16 hours or more on average and their gross income is greater than or equal to £200.00 per week. A £5.00 deduction will apply where their gross income is less than or equal to £199.99 per week. This will apply regardless of what the income is
- i) the maximum capital limit will reduce from £16,000 to £6,000.

## 2.13 All other parts of the existing scheme will remain unchanged including:

- a) Disability Benefits such as Personal Independence Payment (PIP) and Disability Living Allowance (DLA) will continue to be disregarded
- b) no Non-dependent deduction will apply where the customer or partner is in receipt of Disability Benefits such as PIP and DLA
- c) no Non-dependent deduction will apply where the Non-dependent is either a full-time student or is aged under 18-years
- d) War Pensions and War Disablement Pensions will continue to be disregarded in full
- e) backdating will remain at 1 calendar month
- f) the minimum income floor for a self-employed person declaring less income than the national living wage will have their CTRS calculated on a notional income equal to that of the national living wage.

2.14 To simplify the current CTRS scheme we proposing to increase the number of bands from 6 to 8 and in each of those bands the reduction in Council Tax increases with those in band 1 with the lowest incomes not having any Council Tax to pay.

2.15 In addition to reduce the amount of administration with the current scheme we are proposing making all income bands the same for all household types, also making the scheme less confusing for residents. The proposed bands are shown in Table 2 below:

Table 2 – Proposed New Bands

Discount Band	Current Scheme Discount	Proposed Scheme Discount	Proposed Weekly Earnings Threshold
Band 1	80%	100%	No earnings
Band 2	65%	75%	<£115.38
Band 3	50%	60%	£115.39 - £184.61

Band 4	35%	40%	£184.62 - £253.84
Band 5	20%	30%	£253.85 - £323.07
Band 6	0%	20%	£323.08 - £392.30
Band 7		10%	£392.31 - £461.53
Band 8		0%	£461.54 and above

- 2.16 The proposal will also mean a simpler application process. The application form will be shorter, and less evidence will be required. This will mean residents will know their whether they are eligible more quickly and should receive any reduction they are entitled to more promptly.
- 2.17 Residents will be able to see any CTRS they are entitled to on the face of their Council Tax bill, rather than receiving separate, lengthy CTRS notification letters. The time saved by the Council will allow us to provide a better service to our residents.
- 2.18 The proposed scheme provides additional support to those with the lowest household incomes. As a direct result of this our modelling shows that over 5,300 of the current 9,300 households in receipt of CTRS will be better off. Inevitably, some households will have a little more to pay, but it is proposed for 2023/24 to protect their current levels of reduction using the Council Tax Support fund.
- 2.19 Where an applicant experiences exceptional hardship, they will be able to apply for additional support from the Council under its [Council Tax Hardship Scheme](#).
- 2.20 In addition to the additional funding Slough is proposing adding to the CTRS scheme for 2023/24, the government has as part of its 2023 Council Tax Support Fund allocated the Council £0.253m in additional funding to provide support to the most vulnerable households in England. The government expect us to use the majority of our funding allocation to reduce bills after the allocation of funding from the proposed CTRS scheme by up to a further £25 should there be a balance left to pay. The Council can use its remaining allocation as we see fit to support vulnerable households with Council Tax bills. The proposal is to use this funding to support initially any resident who as a result of the changes to the scheme will have more to pay.
- 2.21 We will review the impact of the proposed changes in 2023/24 and come forward with further proposals and consult to vary the scheme for 2024/25 should that be required.

### **Consultation on proposed scheme**

- 2.22 The Council has consulted with residents and preceptors on the proposed new scheme. The consultation ran for a period of 4-weeks and finished on 16 February 2023. Unfortunately, response to the consultation was very low.
- 2.23 Of the two responders one was content with the proposed changes to the scheme, and the other did not believe the additional funding went far enough when Council Tax was increasing by 9.99%.

### **3 Implications of the Recommendations**

#### **3.1 Financial implications**

- 3.1.1 The gross cost of the current scheme is £8.815m and is spread across the Council, Fire and Police in accordance with the proportion of Council Tax each levy.
- 3.1.2 If the Council Tax for 2023/24 increases by 9.99%, the increase in gross cost is estimated to be £0.881m. That would increase the gross cost of the current scheme to £9.696m, £8.532m to Slough.
- 3.1.3 To ensure the most vulnerable households on the lowest incomes are supported, it is proposed that an additional £1.2m of the additional Council Tax raised is used to target support where required. This will increase the total gross cost of the scheme to £10.900m and £9.592m to Slough.
- 3.1.4 This additional funding for the scheme allows the increase of percentages given in each band and introduces a further two bands. We estimate through modelling it will remove 38% of those currently in receipt of CTRS from having to make any payment in 2023/24. See Appendix A for the full financial modelling of the proposed scheme.

#### **3.2 Legal implications**

- 3.2.1 Section 13A(2) of the Local Government Finance Act 1992 states that each billing authority must make a scheme specifying reductions which are to apply to amounts of council tax in respect of dwellings where persons are considered by the authority to be in financial need. This is referred to as a council tax reduction scheme. The Council also has a power to reduce council tax liability in other cases as it sees fit under section 13A(1)(c).
- 3.2.2 Schedule 1A of the 1992 Act prescribes requirements for a council tax reduction scheme. Paragraph 3 states that before making a scheme the authority must consult any major precepting authority which has power to issue a precept, publish a draft scheme in such manner as it thinks fit and consult such other persons as it considers are likely to have an interest in the operation of the scheme.
- 3.2.3 Case law has determined that for consultation to be lawful, it must be undertaken as a formative stage, for a sufficient period, provide sufficient information to allow respondents to provide an informed response and that the results must be taken into account by the decision-maker. The decision-maker is Full Council by virtue of s.67 of the 1992 Act which confirms that the function of making or revising a council tax reduction scheme is a function that must be discharged only by the authority.

#### **3.3 Risk management implications**

- 3.3.1 The risks in Table 3 below have been considered:

Table 3 – Risks Considered

<b>Risk</b>	<b>Description</b>	<b>Action to avoid or mitigate risk</b>	<b>Mitigated risk rating</b>
Forecast cost of scheme falls short of estimate	Claimants may have reduced benefits 'unnecessarily'	Use of data modelling tools and data analysis	Likelihood Low Impact Low
Forecast cost of scheme excessive	Unidentified increase in service demand	Use of data modelling tools and data analysis	Likelihood Low Impact Medium
Reduced amount of discount awarded to claimants	Claimants suffer hardship through increased payments	Use of data modelling tools and analysis, Council Tax Hardship Fund and Council Tax Support Fund	Likelihood Low Impact Medium
Effect on collection	Potential for arrears not to be cleared within the relevant financial year leading to delays in collecting liability and impacting in-year collection	Increasing the % discount awarded for the households with the lowest income will remove over 38% of current applicants from having to pay any council tax reducing the amount of recovery required to collect	Likelihood Low Impact Low

### 3.4 Equality implications

3.4.1 The EIA is attached as Appendix B.

### 3.5 Workforce implications

3.5.1 The proposed scheme will make it quicker and easier to process CTRS applications. The service is currently developing a structural re-design and any processing time savings as a result of this report will be captured as part of that process.

## 4 **Background Papers**

None.

## Appendix A – Financial Modelling for New Scheme

The Council Tax Reduction Scheme (CTRS) consists of two parts. The first part makes provision for 2,663 non-working age claimants which is prescribed on a national basis and cannot be amended by local authorities. The second part of the scheme makes provision for 6,606 working age claimants. CTRS expenditure in 2022/23 is estimated at £8.815m. This costs £3.250m for non-working age claimants and £5.565m for working age claimants.

As a direct result of the proposed changes to the scheme for 2023/24, 5,357 current working age claimants will pay less in Council Tax. Of these **3,552 of the most vulnerable working age households currently paying 20% towards their Council Tax would not have to pay any in 2023/24.**

The financial modelling for the proposed 2023/24 CTRS is based on an uplift in current expenditure by 9.99% for the proposed increase in Council Tax and then to add an additional £1.200m of revenue funding to the scheme out of the additional 5% Council Tax increase. The objective of the updated scheme is to ensure additional help is targeted to the most vulnerable residents on lower incomes.

The increase in Council Tax and the additional funding proposed will increase the estimated CTRS spend by £2.084m to £10.900m in 2023/24. When test billing is undertaken in late February 2023 more accurate estimates will be able to be made.

Table 1 below shows the breakdown of CTRS expenditure by group description comparing the proposed 2023/24 scheme with that of the current scheme. All groups will see an overall increase in funding. This increase is broken down to £0.363m for the 2,663 non-working age cases and £1.721m for the 6,606 working age cases.

**Table 1 – Households Receiving CTRS by Type and Current and Future Expenditure**

Group Description	Case Count	£000 Current Expenditure	£000 23/24 with 9.99% CTax Increase	£000 Change in Award	% Change in Award
Elderly - Non-Passported - Other	829	875.8	992.5	116.7	13.3%
Elderly - Non-Passported - Severe Disability	166	183.9	204.5	20.6	11.2%
Elderly - Non-Passported - War Pensioners	2	1.2	1.4	0.2	19.3%
Elderly - Non-Passported - Working	40	41.4	46.1	4.7	11.3%
Elderly - Passported - Disabled Child Premium	1	1.2	1.3	0.1	9.9%
Elderly - Passported - Enhanced Disability	1	1.8	2.0	0.2	9.9%
Elderly - Passported - Other	1,174	1,583.0	1,747.1	164.1	10.4%
Elderly - Passported - Severe Disability	449	560.3	616.6	56.3	10.1%
Elderly - Passported - War Pensioners	1	1.1	1.2	0.1	9.9%
Working Age - Non-Passported - 1 Child	1,510	1,162.1	1,430.8	268.7	23.1%
Working Age - Non-Passported - 2 Child +	2,472	1,914.7	2,351.2	436.5	22.8%
Working Age - Non-Passported - Couple	182	156.2	242.7	86.5	55.3%
Working Age - Non-Passported - Working	1,179	983.6	1,414.9	431.3	43.8%
Working Age - Passported - Disabled Child Premium	55	58.9	80.6	21.7	36.8%
Working Age - Passported - Enhanced Disability	505	592.4	807.5	215.1	36.3%
Working Age - Passported - Other	288	299.5	418.0	118.5	39.6%
Working Age - Passported - Severe Disability	415	398.0	541.1	143.1	36.0%
<b>Grand Total</b>	<b>9,269</b>	<b>8,815.1</b>	<b>10,899.5</b>	<b>2,084.4</b>	<b>23.6%</b>

As a direct result of the proposed changes to the scheme for 2023/24:

- 3,552 of the most vulnerable working age households currently paying 20% towards their Council Tax will now not have to pay any in 2023/24.
- 1,805 working age households will be better off under the new simpler and easy to maintain scheme.
- 1,249 cases that would be worse off under the proposed changes will receive funding in 2023/24 to ensure that they will be no worse off from the changes, utilising the Council Tax Support Fund (CTSF).

A full breakdown on those who will pay less and those who will pay more in 2023/24 is shown in Table 2 below.

We will consult on further revisions to the CTRS scheme in 2024/25.

**Table 2 – Breakdown of Cases Better or Worse Off**

Group Description	Count	Reduction in Council Tax Payment	Increase in Council Tax Payment
Working Age - Non-Passported - 1 Child	1,510	1,100	410
Working Age - Non-Passported - 2 Child +	2,472	1,689	783
Working Age - Non-Passported - Couple	182	159	23
Working Age - Non-Passported - Working	1,179	1,148	31
Working Age - Passported - Disabled Child Premium	55	55	0
Working Age - Passported - Enhanced Disability	505	505	0
Working Age - Passported - Other	288	286	2
Working Age - Passported - Severe Disability	415	415	0
Grand Total	6,606	5,357	1,249

Examples of cases where under the proposed new scheme some households will pay more Council Tax and the reasons for this are shown below:

#### **Working Age – Non-Passported – 1 Child – 410 Cases**

Example 1 - A single parent with one child and two non-dependents. Their previous entitlement was £20.50 per week, £1,066 for the year as they were income band 2 (65% - £163.44 to £232.75 per week). As they have capital above the new £6,000 limit (reduced from £16,000) they lose their entitlement under the proposed scheme but £1,066 will be paid from the CTSF. The Council Tax band is E.

Example 2 - A single parent with one child whose income consisted of Universal Credit, Child Benefit and Earnings. Their previous entitlement was £6.21 per week, £323 for the year as they were in income band 4 (35% - £267.42 to £336.72 per week). The new entitlement reduces to £3.87 per week, £201 for the year as they are now in income band 6 (20% - £323.08 to £392.30 per week). A reduction of £122. This will be paid from the CTSF. The Council Tax band is A.

#### **Working Age – Non-Passported – 2 Child+ - 783 Cases**

Example 3 - A single parent with three children whose income is Universal Credit, Child Benefit and Earnings. Their previous entitlement was £11.04 per week, £574 for the year as they were in income band 4 (35% - £336.73 to £406.05 per week). The new entitlement is £6.88 per week, £357.76 as they are now in income band 6 (20% - £323.08 to £392.30 per week). A reduction of £216.32. This will be paid from the CTSF. The Council Tax band is C.

Example 4 - A couple with two children whose income is Universal Credit, Child Benefit and Earnings. Their previous entitlement was £9.66 per week, £502.32 for the year as they were in income band 4 (35% - £379.99 to £449.31). The new entitlement is £6.01 per week, £312.52 as they are now in income band 6



(20% - £323.08 to £392.30 per week). A reduction of £189.80. This will be paid from the CTSF. The Council Tax band is B.

### **Working Age – Non-passported – Couple – 23 Cases**

Example 5 - A couple with three non-dependants on the claim. The couple's income is Earnings for the claimant and DLA for the partner. The three non-dependents are working. The previous entitlement was £15.77 per week, £820.04 for the year as they were in income band 3 (50% - £150.39 to £181.47). The new entitlement is £13.76 per week, £715.52 as they are in income band 4 (40% - £184.62 to £253.84). A reduction of £104.52. This will be paid from the CTSF. The Council Tax band is C.

Example 6 - A couple with one non-dependent, a student on the claim. The couple's income was Earnings for the claimant. The previous entitlement was £15.77 per week, £820.04 for the year as they were in income band 3 (50% - £150.39 to £181.47 per week). The new entitlement is £13.76 per week, £715.52 for the year as in income band 4 (40% - £184.62 to £253.84). A reduction of £104.52. This will be paid from the CTSF. The Council Tax band is C.

### **Working Age – Non-passported – Single – 31 Cases**

Example 7 - A single person whose income is Universal Credit and PIP. Their previous entitlement was £16.56 per week, £861.12 as they were in income band 1. The new entitlement is £0.00 as they have capital that exceeds the new £6,000 limit. A reduction of £861.12. This will be paid from the CTSF. The Council Tax band is B.

Example 8 - A single person whose income is Universal Credit. Their previous entitlement was £14.19 per week, £737.88 for the year as in income band 1. The new entitlement is £0.00 as they have capital that exceeds the new £6,000 limit. A reduction of £737.88. This will be paid from the CTSF. The Council Tax band is A.

### **Working Age – Passported – Other – 2 Cases**

Example 9 - An Income Support case where the household is made up of a couple with two non-dependents. The non-dependents income is one on Universal Credit and one is Working. The previous entitlement was £10.92 per week, £567.84 for the year as in income band 1 (80% - No Earnings). A £10 per week non-dependent deduction was taken for the one that was working. The new entitlement is £9.80 per week, £509.60 for the year as still in income band 1 (100% - No Earnings) but we now make a £11.00 non-dependant deduction for the one who is working and a £5.00 non-dependent deduction for the one receiving Universal Credit. A reduction of £58.24. This will be paid from the CTSF. The Council Tax band is A.

Example 10 - A Employment Support Allowance IR case where the claimant is a single person and has three non-dependents on the claim, two receiving Universal Credit and the other with the lowest deduction applied. The previous entitlement was £14.92 per week, £775.84 for the year as they were in income band 1 (80% - No Earnings). There was a non-dependent deduction of £5 per week for the one with the lowest deduction applied. No non-dependent deductions were taken for the two in receipt on Universal Credit. The new entitlement is £10.80 per week, £561.60 for the year as they are still in band 1 (100% - No Earnings) but we now make three non-dependent deductions of £5 for each non-dependent. A reduction of £214.24. This will be paid from the CTSF. The Council Tax band is A.

### **Financial Impact on Households with more Council Tax to pay**

Table 3 below breaks the 1,249 cases with more to pay into bandings of £100 annual increased Council Tax payments up to £1,000 and then £1,000 and above.

To get to this figure we have calculated the total award for 2022/23 and then subtracted it from their total CTS award that will be awarded using the new scheme 2023/24.

**Table 3 – Banded Increase in Council Tax payments for 2023/24**

Group Description	Count	£0 to £99.99	£100 to £199.99	£200 to £299.99	£300 to £399.99	£400 to £499.99	£500 to £599.99	£600 to £699.99	£700 to £799.99	£800 to £899.99	£900 to £999.99	£1000 & above
Working Age - Non-Passported - 1 Child +	410	168	103	69	31	9	14	1	2	3	4	6
Working Age - Non-Passported - 2 Child +	783	241	133	175	152	23	35	5	6	2	4	7
Working Age - Non-Passported - Couple	23	6	2	5	0	2	3	0	1	1	1	2
Working Age - Non-Passported - Working	31	2	4	1	1	0	2	4	3	7	5	2
Working Age - Passported - Disabled Child Premium	0	0	0	0	0	0	0	0	0	0	0	0
Working Age - Passported - Enhanced Disability	0	0	0	0	0	0	0	0	0	0	0	0
Working Age - Passported - Other	2	1	0	1	0	0	0	0	0	0	0	0
Working Age - Passported - Severe Disability	0	0	0	0	0	0	0	0	0	0	0	0
Grand Total	1,249	418	242	251	184	34	54	10	12	13	14	17
Mid-point Estimate		£20900	£36300	£62750	£64400	£15300	£29700	£6500	£9000	£11050	£13300	£25500

It is not possible with the modelling tool to accurately calculate the total additional Council Tax of those 1,249 households who would pay more before additional support. So, by taking the mid-point of each banding and multiplying that number by the total number of households in that band we can estimate the total additional Council Tax. The estimated total mid-point increase in Council Tax for the 1,249 households is approximately £0.295m.

The additional funding that is available above that £1.2m already placed in the scheme is £0.293m so, we can off-set in full the estimated total increase for these households in 2023/24.

We will consult on further revisions to the CTRS scheme in 2024/25.

### Financial Impact on Households with less Council Tax to pay

Table 4 below breaks the 5,357 cases with less to pay into bandings of £100 annual increased Council Tax payments up to £1,000 and then £1,000 and above.

To get to this figure we have calculated the total award for 2022/23 and then subtracted it from their total CTS award under the new scheme for 2023/24.

**Table 4 – Banded Reduction in Council Tax payments for 2023/24**

Group Description	Count	£0 to £99.99	£100 to £199.99	£200 to £299.99	£300 to £399.99	£400 to £499.99	£500 to £599.99	£600 to £699.99	£700 to £799.99	£800 to £899.99	£900 to £999.99	£1000 & above
Working Age - Non-Passported - 1 Child +	1,100	229	141	125	322	123	67	15	32	10	16	20
Working Age - Non-Passported - 2 Child +	1,689	333	230	191	323	208	152	42	88	20	32	70
Working Age - Non-Passported - Couple	159	8	15	20	14	33	11	7	13	4	1	33
Working Age - Non-Passported - Working	1,148	45	84	155	529	121	63	36	46	24	20	25
Working Age - Passported - Disabled Child Premium	55	1	0	2	29	17	4	2	0	0	0	0
Working Age - Passported - Enhanced Disability	501	1	11	27	147	192	106	13	2	0	1	1
Working Age - Passported - Other	282	3	6	28	123	65	21	5	19	3	2	7
Working Age - Passported - Severe Disability	409	0	1	0	324	71	11	1	0	0	0	1
Grand Total	5,343	620	488	548	1,811	830	435	121	200	61	72	157
Mid-point Estimate		£31000	£73200	£137000	£633850	£202500	£239250	£78650	£150000	£51850	£68400	£235500

By taking the mid-point of each banding and multiplying that number by the total number of households in that band we can estimate the total additional reduction in Council Tax to the household. The estimated total mid-point reduction in Council Tax for the 5,343 households is £1.901m.

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## **Council Tax Support Scheme**

**This scheme relates to the financial year beginning with 1 April 2023 and should be cited as Slough Borough Council – Council Tax Support Scheme. S13A and Schedule 1a of the Local Government Finance Act 1992.**

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## Glossary

Capital	Money or other assets owned or jointly owned by a person.
Capital Disregard	Windrush Compensation Scheme.
Change of Circumstance	Any change of circumstances affecting entitlement to CTS, including but not limited to changes to income, liability, household members or residence that would affect entitlement to CTS.
Council Tax payer	Person liable to pay Council Tax on the property.
Council Tax Support (CTS)	The Slough Borough Council scheme.
Default scheme - Pensioner	The default scheme contained in the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 SI 2886/2012
Banded Scheme - Working Age	Council Tax Support for Working Age customers will be calculated against an income banded scheme.
Dispute	Where the CTS recipient disagrees with the amount of CTS awarded or the refusal to award CTS applicant.
Disregards	Deductions allowed against the income.
Earned Income	Has the meaning given with paragraphs 18 and 21 of Schedule 1 of the Prescribed Requirements Regulations.
Excess Income	The amount the taxpayer's weekly income exceeds their applicable amount for pensioner claims.
Extended Reduction - Pensioner	An amount awarded for a period after the applicant, or their partner has started work or increased their hours of work and is therefore no longer entitled to a qualifying benefit or qualifying contributory benefit.

Income - Pensioner	Income from all sources not limited to earnings. Some income will be wholly or partly disregarded.
Income – Working Age	Council Tax Support will be calculated solely on earnings to set the appropriate band.
Local Authority Error	Change following a Local Authority or official error
Maximum liability	The maximum liability is the maximum band after any Council Tax discounts or band reductions awarded under the Local Government Finance Act 1992. For example, single person discounts or band reductions due to disability.
Minimum Income Floor	A self-employed person declaring less income than the national living wage will have their Council Tax Support calculated on a notional income equal to that of the national living wage.
Non-Dependant	Anyone who lives with you and is not your partner, a dependent child, joint tenant or sub-tenant.
Non-Dependant Deduction	An amount deducted from your entitlement depending on the Non-Dependants circumstances.
Overpayment	Any amount of CTS awarded to which the recipient is not entitled.
Pension Age	The age at which a person is eligible to claim State Pension Credit. Please note the age is changing to reflect the equalisation of pension ages between men and woman and the planned increase in retirement age.
Premium	An additional element forming part of the applicable amount relating to the individual or couple's circumstances. For working age claimants there will be no applicable amounts as an income banded scheme calculates entitlement by categorising income against the correct band.
Prescribed Requirements Regulations	Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 SI 2885 2012.



Taper	The rate at which CTS is withdrawn if the income including tariff income is greater than the applicable amount or living allowance. Not applicable to working age customers who will have their CTS calculated under a banded income scheme.
Tariff income – Pensioners (Default)	Income generated by savings and capital between the lower and upper capital thresholds.
Work	Employed or self-employed.
Working Age	The age below which a person or couple is eligible to claim State Pension Credit.
1992 Act	Local Government Finance Act 1992.

# 1 Introduction

Slough Borough Council (SBC) Council Tax Reduction Scheme is based on the default scheme and prescribed requirements regulations **for pension age customers**, except where the contrary is set out within the scheme. Definitions and detail from the regulations are not replicated in this document and the detail can be found by following the links below.

[Council Tax Reduction Schemes \(Prescribed Requirements\) \(England\) Regulations 2012 SI 2885/2012 \(as amended\)](#)

[Council Tax Reduction Schemes \(Default Scheme\) \(England\) Regulations 2012 SI 2886/2012 \(as amended\)](#)

[The Council Tax Reduction Schemes \(Prescribed Requirements\) \(England\) \(Amendment\) Regulations 2023 \(legislation.gov.uk\)](#)

[The Council Tax \(Demand Notices and Reduction Schemes\) \(England\) \(Amendment\) Regulations 2022 \(legislation.gov.uk\)](#)

The scheme for **working age applicants** is an income banded scheme, which compares income against a range of discounts available. Full details of the working age scheme of the authority are contained within this document.

The scheme for working age only applies to a person who:

- a. has not attained the qualifying age for state pension credit; or
  - b. has attained the qualifying age for state pension credit if he, and his partner, is a person on income support, on an income-based Jobseeker's Allowance, on an income-related Employment and Support allowance or on Universal Credit.
- The number of calculations following changes in Universal Credit will be reduced under the banded scheme as we will only make adjustments if the change affects the banding group. This reduces the regular monthly changes brought about by Universal Credit therefore reducing the possibility of monthly rebilling.
  - Only earned income will be used in the calculation within the banded scheme. All other income will be disregarded. I.e. Disability Living Allowance, War Pensions and Child Benefit will continue to be disregarded in the calculation.
  - For working age claims, the weekly liability will be reduced if there is a Non-Dependant deduction.
  - A minimum income floor will apply for the self-employed. A self-employed person declaring less income than the national living wage will have their

Council Tax Support calculated on a notional income which is equivalent to that of the national living wage.

- All payments made under the £150 Energy Rebate Scheme 2022 are to be treated as local welfare provision and will be disregarded in the calculation of Council Tax Support for both pension age (prescribed) and working age claims (banded).

## 2 Classes of Persons

### 2.1 Classes of persons excluded from the scheme

Classes of persons to be excluded from the scheme are as set out in the prescribed requirements regulations, including persons treated as not in Great Britain and persons subject to immigration control.

### 2.2 Classes of person entitled to a reduction under this scheme

#### Pensioners

Classes A-C Pensioners who fall within any of classes A to C in the prescribed requirements regulations.

#### Working age persons

Persons who are not pensioners who have no earned income will fall into income band 1 of the scheme – please see the table below.

Persons who are not pensioners who have earned income will receive a maximum level of support depending on what earnings threshold they fall into, as per the table below. Earned income will be calculated net of income tax, national insurance and 50% of pension contributions, there will be no other deductions.

Income Band	Discount off CT liability (9.99%)	Earnings threshold (weekly)
1	100.00%	No earnings
2	75.00%	<£115.38
3	60.00%	£115.39-£184.61
4	40.00%	£184.62-£253.84
5	30.00%	£253.85-£323.07
6	20.00%	£323.08-£392.30
7	10.00%	£392.31-£461.53
8	0.00%	£461.54 and above

Persons in receipt of Universal Credit will have their Council Tax Support calculated using the earnings verified by the DWP on their Universal Credit award. For the sake of clarity universal credit earnings are calculated by reducing the gross earnings during the universal credit assessment period by any tax, national insurance or 50% pension contributions assessed by the secretary of state for work and pensions (DWP).

Persons not in receipt of Universal Credit will be required to evidence their circumstances, such as earnings.

Persons who do not have any earned income will have all other income disregarded and be placed in Band 1 of the above table and receive a maximum award of 100%.

### **3 Maximum Council Tax Support for the purposes of calculating eligibility for support under this scheme and amount of reduction**

3.1 Maximum Council Tax Support under this scheme: For classes A to C, the maximum council tax reduction is as set out in regulation 29 of the default scheme.

3.2 Maximum Council Tax Support under this scheme: For persons who are not pensioners the maximum Council Tax Support is calculated as per section 2.2. Non-dependant deductions will be calculated as per section 4.

### **4 Non-dependant deductions: pensioners and persons who are not pensioners**

The non-dependant deductions for pensioners (classes A –C) are as set out in the prescribed requirements regulations.

The non-dependant deductions for working age from 1<sup>st</sup> April 2023 are as set out in appendix B.

### **5 Amount of reduction under this scheme**

5.1 Amount of reduction under this scheme

Council Tax Support will then be calculated as per section 2.2.

5.2 Where a working age person is not in receipt of earned income, the award is

- the actual liability for the Council Tax at 100%
- less any non-dependant deductions set out in appendix B

5.3 Where a working age person is in receipt of earned income, the award is

- the actual liability for the Council Tax
- less any non-dependent deductions set out in appendix B
- less the contribution, depending on earnings threshold as per the table below

Income Band	Contribution towards Council Tax Liability (9.99%)	Earnings threshold (weekly)
1	00.00%	No earnings
2	25.00%	<£115.38
3	40.00%	£115.39-£184.61
4	60.00%	£184.62-£253.84
5	70.00%	£253.85-£323.07
6	80.00%	£323.08-£392.30
7	90.00%	£392.31-£461.53
8	100.00%	£461.54 and above

## 6 Capital

The capital rules for calculating eligibility for a reduction are as set out in the default scheme, save that for working age – where capital exceeds £6,000, there will be no entitlement to Council Tax Support.

Income and capital payments in relation to the Windrush Compensation Scheme will be disregarded in line with Housing Benefit regulations.

## 7 Extended reductions and qualifying conditions for an extended reduction

Extended reductions and qualifying conditions for extended reductions for those of pensionable age will be as set out in the default scheme.

## 8 Procedural Matters

### 8.1 Applications

CTS will only be paid upon receipt of an application. Applications must be made in writing and received by SBC's Revenues and Benefits Service designated offices or received electronically via SBC's website or in some other format as SBC may decide. If a request for CTS is received by the Revenues and Benefits Service by

any means including one that is not in the correct format SBC will invite the applicant to complete an appropriate application. If the applicant does so and it is received within one month of being asked to do so then the application date will be the date the original request was received.

When an application for CTS is made during the same week as the Council Tax liability start date, the CTS award will commence from the liability start date. For applications made outside the first week of liability, the CTS award will commence from the following Monday of the date of application.

If a claim is made for Housing Benefit and the person claiming is also liable for Council Tax at the same dwelling then the Housing Benefit claim will be treated as a claim for Council Tax Support.

For those of working age, where an application is defective or incomplete and the applicant or the person acting for them has not supplied all the information requested or properly completed an application form within one month (or such longer period as SBC considers reasonable) of being asked to do so then SBC will decide that the applicant no longer wishes to apply for council tax support.

Where following a change of circumstance the person receiving a reduction is asked to supply evidence or information in support of their claim and fails to do so within one month (or such longer period as SBC considers reasonable) then the CTS award will be amended based upon an adverse inference of the information held from the date the change of circumstances occurred. This could lead to the council tax support award being ended.

Where an application is made for Universal Credit, Income Support, Jobseekers Allowance (Income Based) or Income Related Employment and Support Allowance and the Department of Work and Pensions or the CTS applicant makes SBC aware of this fact within one calendar month of them becoming entitled to one of the above benefits then the date of application will be treated as made on the date they become entitled to one of the above benefits.

Notwithstanding other paragraphs within this section, the authority will determine the method by which claims are to be made as well as where claims should be sent or delivered.

Applications for CTS can be made up to 13 weeks in advance prior to an event that would entitle them to CTS.

## 8.2 Backdating an award

For those of Pensionable age the rules for backdating a claim are set out in the default scheme and prescribed requirement regulations.

For those of working age where an applicant requests backdating for a period prior to the effective date of claim, the authority may, at its discretion, backdate the claim up to one calendar month prior to the date it was made or treated to be made provided continuous good cause is proven.

## **9 Effective date of a change of circumstance**

For those of Pensionable age the effective date of a change of circumstance is as set out in the default scheme.

For those of working age the effective date of a change of circumstances is as set out Regulation 107 of the Default regulations. However, where an applicant is required to notify a change of circumstances and:

- (a) the change of circumstances is a change of circumstances that is required by this scheme to be notified and
- (b) that change of circumstances is notified more than one month after it occurs, or such longer period as may be allowed and
- (c) the superseding decision is advantageous to the claimant,

the date of notification of the change of circumstances may be treated as the date on which the change of circumstances occurred.

A longer period of time may be allowed for the notification of a change of circumstances in so far as it affects the effective date of the change where special circumstances are relevant and as a result of those special circumstances it was not practicable for the applicant to notify the change of circumstances within one month of the change occurring.

In determining whether it is reasonable to allow a longer period of time regard shall be given to the principle that the greater the amount of time that has elapsed between the date one month after the change of circumstances occurred and the date the application for a superseding decision is made, the more compelling should be the special circumstances on which the application is based.

## **10 Reconsideration & Appeals**

If you disagree with the decision, you have one calendar month from the date of decision to request a reconsideration or statement of reasons in writing.

If as a result of the reconsideration the decision is upheld then if you are still not happy with the decision, you can then ask for an appeal against the decision.

If you disagree with our decision about your council tax reduction, in some cases you will be able to appeal to the Valuation Tribunal. The Tribunal is independent of SBC.

You can appeal to them regarding SBC's decision about:

- whether you are entitled to a council tax reduction

- how much of a reduction SBC have awarded you under the local scheme.

The Tribunal cannot hear appeals about what is SBC's scheme, only about the way the scheme has been applied in your case.

The stages to making an appeal are:

1. You must first contact SBC in writing explaining why you believe the decision to be wrong. SBC have 2 months to reply to your contact.
2. If SBC do not agree with your reasons for the decision being wrong, you can then appeal to the Valuation Tribunal.
3. If you decide to appeal, you must contact the Valuation Tribunal within 2 months of SBC decision and include a copy of the decision with your appeal form. You can either submit and electric appeal form, download a copy of the decision with your appeal form.
4. If SBC have failed to respond to your contact at point 1 above within 4 months you can refer your matter to the Valuation Tribunal without SBC's decision.

Further details can be obtained from the Valuation Tribunal at the following link. You will be able to download the appeals form or complete the online form from this link also. Should you wish to contact the Valuation Tribunal their contact details can also be obtained from the link below.

<https://www.valuationtribunal.gov.uk/your-appeal-type/council-tax/council-tax-reduction/>

## **11 Discretionary Reduction see Part 3 of Schedule 1 of the default scheme (Discretionary Council Tax Hardship payment)**

Where an application to the authority is made under the Discretionary Relief Scheme, it shall be determined in accordance with the policy of the authority for that year and be made –

- (a) In writing, or.
- (b) By means of an electronic communication in accordance this scheme or.
- (c) Where the authority has published a telephone number for the purpose of receiving such applications, by telephone or;
- (d) Via SBC's website.



The applicant must state why the request is being made and supply such evidence and information as the Council may require in support of the request.

If for any reason the request is not in a form that SBC can accept then the applicant will be supplied with a suitable form.

Where practicable and the local authority is aware, the authority will make claimants aware of their ability to apply for support.

Applications will be considered based on hardship and remain discretionary.

## **12 Time and manner of granting relief and recoveries / overpayments**

Where the Council Tax payer is entitled to an increase or decrease in their reductions following a reported change of circumstance, SBC will issue a substitute demand notice taking into account the increase or decrease in liability.

SBC will:

- (a) Recover over-entitlement of council tax support – this will be treated as an underpayment of Council Tax and collected via Council Tax enforcement methods;
- (b) Take recovery action according to the circumstances of the applicant.
- (c) Credit the Council Tax account with any underpayment of CTS.

**Effective from 1 April 2023**

## **Appendix A Non-Dependant deductions**

Description	Deduction
Where the non-dependant is in remunerative work and his gross average income is of £200.00 or more per week.	£11.00 per week
Where the non-dependent is in receipt of Pension Credit, Income Support, Income Based Jobseeker's Allowance, Income Related Employment and Support Allowance, an award of Universal Credit without earnings. On a contributory benefit such as new style Employment and Support Allowance, new style Job Seeker's Allowance. Working less than 16 hours per week on average; or working 16 hours or more per week on average but gross average income of £199.99 or less per week. This will also apply to any non-dependent not in receipt of any income or in receipt of any other income.	£5.00 per week
Where the non-dependent is under 18 years of age or a full time student.  No deduction shall apply where the applicant or their partner is in receipt of the care component of Disability Living Allowance at any rate or receiving the Daily Living component of the Personal independence Payment or registered Blind or in receipt of Armed Forces Independence Payments.	£0.00 per week

Where the non-dependent is a member of a couple, only one deduction shall apply, the highest.

### **Explanatory Notes**

These Regulations amend the Council Tax (Demand Notices) (England) Regulations 2011 (S.I. 2011/3038) ("the 2011 Regulations") and the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 (S.I. 2012/2885) ("the 2012 Regulations").

The 2011 Regulations make provision about matters to be contained in, and information to be supplied with, council tax demand notices. Regulation 2 amends the 2011 Regulations to provide that demand notices relating to liability to pay council tax for 1st April 2022 in respect of dwellings in valuation bands A to D must contain prescribed information in relation to the Government's rebate scheme to provide financial support in respect of energy bills ("the Energy Rebate Scheme 2022").

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 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.

Regulation 3 amends the 2012 Regulations to provide that billing authorities’ schemes must include provision that any payments made under the Energy Rebate Scheme 2022 are not to be taken into account in determining council tax reductions.

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