



Minster of State for Pensions) should be broadly cost neutral as other benefits and income assessments are changed, therefore there are no direct financial implications of this paper;

This is based on the assumption that the number of applicants will remain similar to 2018-19, however, if the number of applicants for Council Tax Support increases there will be a financial pressure, and if the levels fall, there will be a financial benefit to the Council compared to the current level of applicants.

(b) Risk Management

<b>Risk</b>	<b>Mitigating action</b>	<b>Opportunities</b>
Legal	The scheme was reviewed by an external barrister before approval in 2016 and his comments have already been included in the scheme. The scheme proposed is the same scheme that was in operation in 2016-17 2017-18 and 2018-19.	
Property	none	
Human Rights	See EIA	
Health and Safety	None	
Employment Issues	Local employment levels will impact on the scheme as a risk and opportunity. The less people receiving CTX Support will mean the lower the cost of the scheme	
Equalities Issues	See EIA	
Community Support	None	
Communications	Consultation was completed in December 2015 on the current scheme in operation for 2016-17 as the same scheme was continued into 2017-18 and 2018-19 and it is proposed to continue with the same scheme for 2019-20 there is no legal obligation to consult further.	
Community Safety	None	
Financial	Income and applicable amounts to be uprated in line with DWP rates. Please note that very few will be uprated as the Chancellor of the Exchequer froze the majority of the upratings for 4 years  An increase in CTS cases will	A decrease in CTS claimants will be a financial benefit to the Council through reduced payments, though there is a risk with the implementation of Full Service for Universal Credit that

	be a financial pressure on the collection fund	some claimants who are entitled to Council Tax Support may not claim. The service is working to ensure that this does not happen.
Timetable for delivery	None	
Project Capacity	None	
Other		

### Human Rights Act and Other Legal Implications

The scheme has not been changed and is being uprated in line with inflation / the amount determined by the Department of Works and Pensions (DWP) (and the constitution allows for fees and charges to rise with inflation + a %).

#### (d) Equalities Impact Assessment

See appendix B – EIA completed.

## 5 Supporting Information

- 5.1 The Council Tax Support scheme was introduced in April 2013. At this time the government changed it from a national scheme for all customers to a local scheme for working age customers. The national scheme remained for all non working age customers.
- 5.2 Slough Borough Council in line with the legislation consulted on the proposed scheme in September to November 2012 and a Local Council Tax Support scheme was approved by members on 10 December 2012.
- 5.3 The legislation demands that the Local Council Tax Support scheme is approved by members each year before 11 March of the financial year preceding the start of the scheme.
- 5.4 If the scheme is going to change then a full consultation must be carried out with all the chargepayers prior to a decision being made, unless the change is for uprating purposes only.
- 5.5 SBC did not make any changes (apart from uprating) to the scheme for 2014-15 or 2015-16, which means the same scheme, was operating for three years.
- 5.6 SBC did completely review the scheme for the 2016-17 financial year and carried out a full consultation the changes to the scheme took into account the changes to welfare benefits that impacted on the scheme and following consultation the scheme was devised and approved by members on 18 January 2016.
- 5.7 There were no material changes made to the scheme for 2017-18 or 2018-19 and the limited uprating was applied.

- 5.8 It is proposed that the current scheme which has now been in operation for 3 years is maintained with the calculation amounts, premium, applicable amounts etc being uprated in line with the direction from the Department of Work and Pensions, if applicable.
- 5.9 The Department of work and Pensions stated in 2015 that there would be no uprating for working age customers, and it is expected that no changes or only very limited changes will be made.
- 5.10 The scheme also states that it will reflect any welfare benefits changes that come into operation in the course of the scheme.
- 5.11 The Autumn budget from the Chancellor on 29 October 2018, did not have any implications for the scheme.
- 5.12 The upratings where applicable will be released early in the calendar year 2019, but the scheme must be approved by members prior to the 11 March 2019 as stated in the legislation, therefore if there are any implications from the uprating authority is asked for the Section 151 Officer to approve these changes.

### **Council Tax Support scheme 2019-20**

- 5.13 The Council Tax Support scheme for 2019-20 is included in appendix A.
- 5.14 The Council Tax support scheme is based on the national legislation for non working age applicants and the current scheme which is based on the consultation process carried out in October, November and December 2015.
- 5.15 The intention was that the scheme for 2019-20 would cost no more than 2018-19 but that SBC would not look to make savings as the impact on Council Tax collection would potentially negate any savings

### **Council Tax Support Legislation**

- 5.16 The Council Tax Support legislation set a number of criteria that local authorities must adhere to in developing a scheme

- **Local authorities should also ensure support for vulnerable groups;**

Slough Borough Council defined vulnerable groups as those who had a member of their household receiving a disability premium and protected all of these households, meaning that they are still entitled to be assessed with a maximum Council Tax Support of 100%

SBC also continued to protect those in receipt of War Widows and War Disablement Benefit

- **Local schemes should support work incentives, and in particular avoid disincentives to move into work.**

The current scheme ensures that SBC support people into work by providing a "run on" (where we continue to pay benefit at the same rate for four weeks after they start work) of their benefits when they first start work.

6 **Comments of Other Committees**

This report has not been considered by any other committees.

7 **Conclusion**

For members to approve that the current Council Tax Support scheme is maintained for 2019-20 and to uprate the relevant premiums, applicable amounts, non dependant deductions etc. in line with the statement from the Minister of Pensions.

8 **Appendices Attached**

- 'A' - Council Tax Support scheme 2019-20 (see Appendix Supplement)
- 'B' - Equality Impact Assessment

9 **Background Papers**

- '1' - Council Tax Support scheme 2018-19
- '2' - Council Tax Support legislation
- '3' - The Council Tax reduction schemes (amendment) (England) Regulations. 2017 no. 1305