REVIEW OF COUNCIL TAX REDUCTIONS SCHEME

The report and review sought to deliver three primary objectives:

- Move towards a scheme that is more adaptable to Universal Credit regulations.
- Provide clarity to Universal Credit claimants as to what their entitlement to Council Tax Reduction will be.
- Mitigate against expected reduction in Government administration grants for processing Council Tax Reduction claims.

Summary of key recommendations from April 2020:

i. To adopt earnings based banded local Council Tax Reduction scheme for Universal Credit claimants and to have fixed non-dependant deductions for these claims.

ii. To continue with the current Council Tax Reduction scheme (to include annual uprating) for working age claimants who are not in receipt of Universal Credit.

iii. To agree uprating equal to September CPI for income bands, amounts to pay and non-dependant bands and deductions.

iv. To approve delegation of the Council Tax Reduction schemes annual review to the Head of Revenues and Benefits, and subject to the above recommendations being adopted, that these schemes continue (subject to uprating) until March 2023. Any changes to the core schemes in the officers report, or to the universal credit timeline 2023 will be brought back to Committee.

v. To provide transitional protection for households transferring to the banded scheme on 1 April 2020.

The Strategy and Resources Committee considered and approved the recommendations unanimously.

Accordingly, Council is recommended to:
i. Approve the proposed localised Council Tax Reduction schemes (as set out in the officers report).