

Present: Councillors Robertson (Chair), Bennett, Bick, Herbert, Payne, Smart, S. Smith and Sweeney

Executive Councillor: Davey (Executive Councillor for Finance, Resources and Transformation)

<p style="text-align: center;">RECOMMENDATION TO COUNCIL (EXECUTIVE COUNCILLOR FOR FINANCE, RESOURCES AND TRANSFORMATION- COUNCILLOR DAVEY)</p>
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Council Tax Reduction Local Scheme April 2023-March 2026

Proposals for the Local Council Tax Scheme were presented and agreed by the Executive Councillor on 11 July 2022. Public consultation concluded on 18 September 2022 (Annex A of the attached report) and which broadly agreed with the proposals. The Strategy and Resources Scrutiny Committee considered and approved the proposals unanimously.

Accordingly, Council is recommended to:

- (i) continue with the current Council Tax Reduction scheme (to include annual uprating in line with housing benefit rates) for working age claimants who are not in receipt of Universal Credit.
- (ii) reset the non-dependant deduction rates for both working-age schemes for 1 year from 1 April 2023 and to uprate by September CPI figures thereafter.
- (iii) continue with an earnings based banded local Council Tax Reduction scheme for Universal Credit claimants and to have fixed non-dependant deductions for these claims.
- (iv) reset the earned income bands and contribution amounts set out in 4.03 Table 1 for 1 year from 1 April 2023 and to uprate by September CPI figures thereafter.
- (v) align non-dependant deductions so the rules for application are the same for all schemes (prescribed Pensioner scheme and the two Local Schemes, one for Universal Credit households and one for non-Universal Credit households)
- (vi) not introduce a minimum contribution towards Council Tax for households on Local Council Tax Reduction.