

Officer Decision Making

Friday, 11th January, 2019
at 9.30 am

PLEASE NOTE TIME OF MEETING

Room 204, Civic Centre

This meeting is not open to the public

Decision Maker

Director of Finance and Commercialisation

Contacts

Democratic Support Officer

Name: Judy Cordell, Democratic Services

Tel: Tel: 023 8083 2766

Email: judy.cordell@southampton.gov.uk

AGENDA

Agendas and papers are available via the Council's website

1 **COUNCIL TAX REDUCTION SCHEME 2019-20** (Pages 1 - 4)

To consider a report of the Service Lead – Corporate Planning and Commercialisation seeking approval for the year 2019-20 and subsequent years the amended Southampton City Council Tax Reduction Scheme.

Thursday, 3 January 2019

Director of Legal and Governance

Agenda Item 1

DECISION-MAKER:	CHIEF FINANCIAL OFFICER		
SUBJECT:	COUNCIL TAX REDUCTION SCHEME 2019-20		
DATE OF DECISION:	11 JANUARY 2019		
REPORT OF:	SERVICE LEAD – CORPORATE PLANNING AND COMMERCIALISATION		
<u>CONTACT DETAILS</u>			
AUTHOR:	Name:	Steven Olney	Tel: 023 8083 2841
	E-mail:	Steve.olney@southampton.gov.uk	
Director	Name:	Mel Creighton	Tel: 023 8083 2371
	E-mail:	Mel.Creighton@southampton.gov.uk	

STATEMENT OF CONFIDENTIALITY	
None	
BRIEF SUMMARY	
<p>The first Southampton Council Tax Reduction Scheme was agreed by the Council on 16th January 2013 after it was announced that the Government's Council Tax Benefit (CTB) scheme would be replaced by individual schemes run by local authorities from April 2013. Subsequently the Southampton Council Tax Reduction Scheme has been approved each year under delegated authority by the Chief Financial Officer.</p> <p>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 authority considers are in financial need ("a council tax reduction scheme").</p> <p>The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 ("the 2012 Regulations") prescribe matters which must be included in such a scheme in addition to matters set out in paragraph 2 of Schedule 1A to the 1992 Act. Each year regulations amending the 2012 Regulations are made in November/December. This ensures that pensioners are no worse off under any local council reduction scheme compared to CTB.</p> <p>This report recommends changes to that agreed scheme to implement legislative changes and to take account of the annual benefits uprating which come into effect in April 2019.</p>	
RECOMMENDATIONS:	
	(i) To approve for the year 2019-20 and subsequent years the amended Southampton City Council Tax Reduction Scheme.
REASONS FOR REPORT RECOMMENDATIONS	
1.	The Southampton Council Tax Reduction Scheme requires amendment to implement prescribed government regulations, and to take account of the uprating to the social security benefit rates that will apply from April 2019.
ALTERNATIVE OPTIONS CONSIDERED AND REJECTED	
2.	There have been no recommendations for substantive change to the adopted scheme other than to implement the required legislative changes set out in this report.

DETAIL (Including consultation carried out)	
3.	The Council commenced consultation on a draft scheme in September 2012 and an Equality and Safety Impact Assessment was prepared. The draft scheme was based on the Government Default Scheme (i.e. substantially the same as Council Tax Benefit) but with a maximum 75% reduction in the support given to working age claimants.
4.	In 2019-20 the Council will continue to award up to 100% Council Tax Reduction to claimants who are pensioners and up to 75% to working age claimants.
5.	The changes each year update matters that must be in each scheme. The amendments increase figures which are used in calculating whether a person is entitled to a reduction and the amount of that reduction.
6.	The updated figures relate to; <ul style="list-style-type: none"> • adjustments are made to the maximum amount of council tax reduction a person can receive to take account of adults living in the dwelling who are not dependents of the applicant; • the minimum amount the government states a person needs to live on • disregarding amounts when calculating a person's income
7.	The amended 2019-20 scheme will be available to view on the council's website.
RESOURCE IMPLICATIONS	
<u>Capital/Revenue</u>	
8.	From 2013-14 Council Tax Support funding has been 'rolled' into the Revenue Support grant (RSG). The amount of funding now received is not separately identified within the Local Government Financial Settlement figures.
<u>Property/Other</u>	
9.	None
LEGAL IMPLICATIONS	
<u>Statutory power to undertake proposals in the report:</u>	
10.	The requirement to introduce a local Council Tax Reduction scheme is contained in the Local Government Finance Act 2012 and the detailed requirements of the schemes are in the regulations as amended.
11.	Each billing authority must make a Council Tax Reduction scheme no later than 31 st January of the financial year to which the scheme relates.
<u>Other Legal Implications:</u>	
12	In designing schemes authorities have a number of statutory responsibilities, including: <ul style="list-style-type: none"> • The Equality Act 2010; • The Child Poverty Act 2010; • The Armed Forces covenant; • Housing Act 1996 <p>These responsibilities were taken into account when the CTRS was approved in January 2013 and there is nothing in the amendments proposed that conflicts with these responsibilities</p>
RISK MANAGEMENT IMPLICATIONS	

13.	This change is consistent with, and not contrary to, the Council's Risk Management Policy.
POLICY FRAMEWORK IMPLICATIONS	
14.	This change is consistent with, and not contrary to, the Council's Policy Framework.

KEY DECISION?	Yes/No
WARDS/COMMUNITIES AFFECTED:	All wards
<u>SUPPORTING DOCUMENTATION</u>	
Appendices	
1.	
2.	

Documents In Members' Rooms

1.	None
2.	

Equality Impact Assessment

Do the implications/subject of the report require an Equality and Safety Impact Assessment (ESIA) to be carried out.	No
---	-----------

Data Protection Impact Assessment

Do the implications/subject of the report require a Data Protection Impact Assessment (DPIA) to be carried out.	No
--	-----------

Other Background Documents

Other Background documents available for inspection at:

Title of Background Paper(s)	Relevant Paragraph of the Access to Information Procedure Rules / Schedule 12A allowing document to be Exempt/Confidential (if applicable)
1.	http://www.legislation.gov.uk/ukxi/2018/1346/contents/made
2.	

This page is intentionally left blank