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Report	Julie Trahern	Fwd Plan	Ref No:
Originator	Head of Customer Services	A15/031	
Wards		9 th Decemb	per 2015
Affected	All		
Title	LOCAL COUNCIL TAX SUPPORT		

Portfolio Holder: Cllr Jan Smith

1. PURPOSE OF REPORT

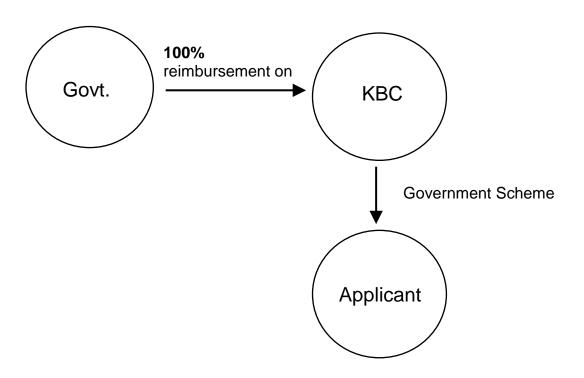
- Remind members of the background to the national abolition of Council Tax Benefit (CTB) and replacement Localised Council Tax Support (LCTS) which came into effect from April 2013;
- b. Remind members of the Council's financial guiding principles.
- c. Outline the findings from the public consultation undertaken.
- d. Outline the key strategic choices that are available to the Council following the consultation.
- e. Request the Committee to make a recommendation to Council in relation to the changes in the Council Tax Support Scheme to be effective from 1st April 2016.

2. BACKGROUND

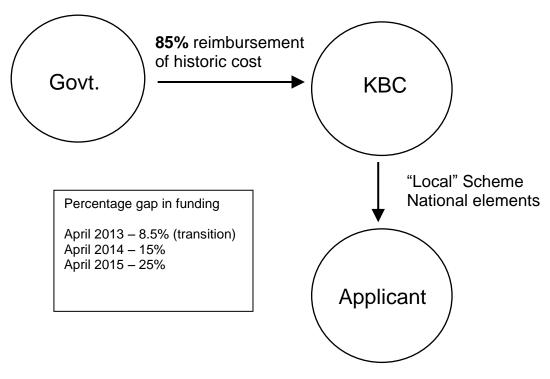
- 2.1 The Government announced that from April 2013 Council Tax Benefit would be replaced with a Council Tax support scheme. Unlike Council Tax Benefit (CTB) which was set by Central Government, the new Council Tax support scheme had to be defined by individual Local Authorities (albeit with much central prescription).
- 2.2 The following illustrations highlight the key changes made at that time;

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Council Tax Benefit (pre April 2013 situation);



Council Tax Support (post April 2013 situation);



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Table 1 - Comparison of current national scheme with changes from April 2013			
	Council Tax Benefit	Council Tax Support	
Scheme Structure	National	National & Local	
Administration	Local	Local	
Funding	National	Local Govt. – with a 'fixed' cash grant of <u>historic</u> cost	

Category	Schemes from April 2013
Pensioners	Protected – 'local schemes' must give the same leve of benefits to pensioners (national policy requirement)
'Vulnerable Groups'	In theory a Local Choice but must give regard to vulnerable groups when designing a local scheme. In practice, most of this group will also be protected.
Others	Local Choice

- 2.3 Nationally these changes were designed to save around £500m which had been trailed nationally as a 10% reduction. In essence, this meant each local authority had to reduce its council tax support or find compensatory savings and efficiencies, and additionally carry (at a local level) the risk for upward pressure in claimant numbers due to the economic circumstances.
- 2.4 The Government had stated that they would not be funding the cost of the scheme. It was expected that locally we would receive around <u>85% of the cash grant for 2013/14</u>, leaving the initial shortfall for KBC of about £129,000 (equivalent of 2% on the Council Tax). It was anticipated that any future rise in caseload would not attract any national funding and would need to be met at local level also. The overall annual funding shortfall for the borough (when the County Council and the police share were included) was estimated to be around £880,000.

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The Present Scheme

- 2.5 The Council undertook an extensive public consultation during autumn 2012 which included major precepting authorities (i.e., the County Council and the Police Authority), the voluntary sector and the public. The responses submitted were considered by the Executive and a new scheme was recommended by the Executive and approved by Full Council in January 2013.
- 2.6 The scheme was designed to operate into the medium term without constant change, amendment and additional consultation exercises.
- 2.7 To do this, members firstly had to decide on the scheme that they wished to operate prior to the consideration of any one off transitional grant that was available for 2013/14. This would enable the Council to make a decision about how the scheme would operate into the medium term. In coming to a preferred scheme, the Executive Committee gave due regard to the Councils Financial Strategy and the guiding principles that underpin that strategy. The following extracts from the Council's Budget Containment Strategy, are of direct relevance:
- 2.8 Budget Containment Strategy:
 - 1. Where a specific grant which funds a specific service is withdrawn, the service stops;
 - 2. Where grant funding reduces, which Kettering Borough Council passports through to another organisation, the reduced sum continues to be passported, providing the end recipient organisation feels it can still provide a value-added service at that funding point.
 - 3. The Council should not substitute itself as a provider / funder of services when another public provider cuts such a service.
- 2.9 Prior to discussing the options members endorsed a simple set of additional *guiding principles* that would help frame the discussion about which option was preferable. These were;
 - a) In the medium term, the cost of a local scheme must be contained within the grant made available from the Government (to comply with the existing budget guiding principles)
 - b) The scheme should incentivise work

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- c) The impact on working age claimants should as far as possible be minimised through considering changes to Council Tax exemptions and discounts.
- 2.10 In October 2012 the government announced a transitional grant scheme which would be open to all authorities to apply for (provided that their local council tax support scheme met specific criteria as set down by the government).
- 2.11 Members agreed to apply for the one-off transitional grant for 2013/14 and the Council were successful in their application. Therefore 2013/14 was in effect a 'transitional year' until the new scheme was fully implemented in 2014/15. This meant that those who were previously on 100% support under Council Tax benefit paid 8.5% of their council tax liability in 2013/14 prior to moving to 15% in 2014/15.
- 2.12 Accordingly, members of the Committee are reminded that the scheme that Council approved in January 2013 was fully implemented from April 2014. The one-off transitional grant that the Government paid for 2013/14 was for one year only.
- 2.13 In December 2014 following full public consultation members agreed to reduce the percentage of council tax support to 25% from April 2015. Full Council was advised that the scheme would need to be kept under constant review into the future due to the potential change in central government grant funding.
- 2.14 The following table is a reminder of the proportions of caseload;

Table 3 Category	Schemes from April 2013	Approx Case Load	Approx Proportion of Case Load
Pensioners	Councils must give the same level of benefits to pensioners (national policy requirement)	2834	44%
Vulnerable Groups	In theory a Local Choice had to give regard to vulnerable groups when the local scheme was designed. In practice, some of this group are also protected	2681	41%
Others	Local Choice	993	15%

3. SCHEME OPTIONS FOR 2016/17

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- 3.1 Looking forward, the current 25% taper will be insufficient to balance the budget for 2016/17. This is because;
 - a) the funding envelope is being reduced every year in line with the reductions in the headline revenue grant that the council receives from government. Whilst it is not possible to identify the level of grant being received the approach taken by many authorities has been to assume the grant is being reduced at the same rate as the formula grant therefore the Council are modelling the following reductions in Council Tax Support 'grant':

2016/17	(15.0%)
2017/18	(17.0%)
2018/19	(19.0%)
2019/20	(21.0%)
2020/21	(25.0%)

- b) the caseload continues to vary.
- 3.2 The following table provides a position statement of the **current scheme** (i.e., continuing to operate with the 25% taper);

Table 4 Financial Year	Net Annual Cost of LCTS Scheme (£)	Cumulative 'cash' Impact (£)	
2013/14	-92,000	-92,000	Actual
2014/15	-13,000	-105,000	Actual
2015/16	28,000	-77,000	Estimated
2016/17	114,000	37,000	Estimated
2017/18	177,000	214,000	Estimated
2018/19	232,000	446,000	Estimated
2019/20	280,000	726,000	Estimated
2020/21	321,000	1,047,000	Estimated

^{*} The above table illustrates the cash impact to this Council. Any decisions on the Taper level impact on both the Police and the County Council. The cash impact is based on the respective share of the overall Council Tax Bill. The impact to the Police & Crime Commissioner Northants (PCCN) will be similar to KBC as the PCCN accounts for around 14% of the overall bill. The cost to the County Council will be somewhat greater as their share of the Council Tax Bill is around 72%.

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- 3.3 It can be seen that a 'surplus' was created at the end of 2013/14 of £92,000 this was due to two reasons;
 - a) the government paid a one-off cash grant to help mitigate the impact
 - b) the budget sums included a small contingency sum

The changes that the Council made to the various council tax discounts and exemptions effectively used up all the options that were available in that area to help balance the budget. There could be further room created but it would require changes to national policy (such as single persons discounts or the protection provided to pensioners) which is widely considered unlikely.

- 3.4 The only significant tool the Council has available (to adhere to its budget guiding principles) is to adjust (increase) the 'taper' to ensure that the budget is in balance. Previously the Council adjusted a number of discounts and exemptions to help reduce the financial burden of the legislation changes there no material scope to change these going forward (without changes in primary legislation around issues such as single persons discounts or the protected status for people of pension age) and therefore the only options available to balance the budget for the scheme are in relation to increasing the taper level.
- 3.5 There are three options available for changing the Taper that adhere to the current policy position option 1 and 2 were previously reported to the Executive Committee in September 2015 and option 3 was added following the decision of the Executive Committee in September 2015.
- 3.6 The three options below are the options stakeholders and customers have been consulted upon. The three options are;
 - **Option 1** increase the taper based on the 'annual cost' of the Council Tax Support Scheme. The taper would need to increase to around 55% to address the funding shortfall;
 - **Option 2** increase the taper based on the 'cumulative cost' of the Council Tax Support Scheme. The taper would need to increase to around 35% to address the funding shortfall:
 - **Option 3** An increase of between 35% 55%.
- 3.7 The following table shows an estimated position from 2016/17 if each of the three options were applied. Option 3 provided for a Taper of between 35% and 55% to help illustrate the financial impact Table 5 includes three illustrative options of 40%, 45% and 50% for Option 3.

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Table 5 Option	Taper	Projected Cumulative Balance 01/04/16 £'000	Projected Cost of CTS @ a 25% Taper £'000	Change in Revenue Yield from Current Scheme £'000	Projected Cumulative Balance 31/03/17 £'000
1	55%	(77)	114	(114)	(77)
2	35%	(77)	114	(37)	0
3 a	40%	(77)	114	(56)	(19)
3 b	45%	(77)	114	(75)	(38)
3 c	50%	(77)	114	(94)	(57)

3.8 It is currently estimated that Option 1 would maintain the 'cumulative' budget surplus of £77,000 throughout the year, it would also move the council's base budget into a sustainable annual position. Option 2 is considered to be the minimum option, it would use all of the cumulative budget surplus during the year and therefore there would be no flexibility for future years in relation to future changes or any funds to deal with any associated debt collection issues. Option 3 is a variant of the other two options, depending on which option is considered (a, b or c) it would result in some of the cumulative surplus being used during the year and some being available at the end of 2016/17 to help future considerations about how the scheme may have to operate in the future – in effect this option migrates closer to the real annual budget position but in a way that may be more pragmatic than immediately considering moving to option 1.

4. ADMINISTRATION OF FUTURE COUNCIL TAX SUPPORT SCHEME

4.1 The Council are responsible for the administration and collection of Council Tax for the borough of Kettering, the split in Council Tax funding is broken down in the following diagram;



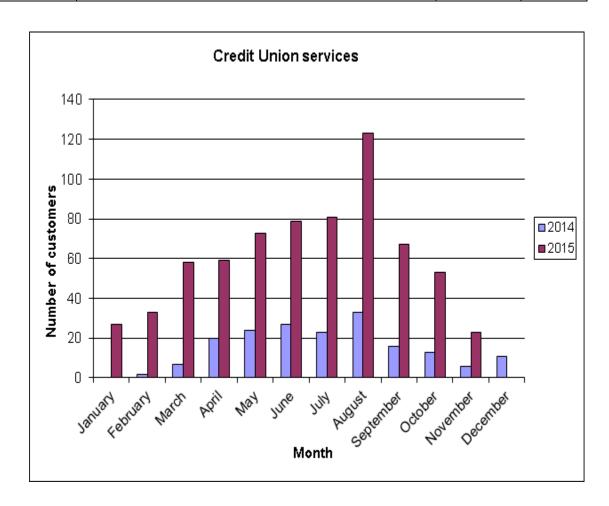
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- 4.2 When council tax benefit was replaced by local council tax support from April 2013 the County Council made a contribution in recognition of the additional costs being absorbed by Kettering Borough Council, from April 2015 this was no longer the case as the County Council withdrew their ongoing contribution of £15,000.
- 4.3 The impact of welfare reform and the current economic climate has increased significantly customer contact and office administration for the Council. Going forward this is expected to continue to increase and as such will continue to put pressure on the Council's revenue account.
- 4.4 The figures below show the increase in Council Tax recovery in 2013/14 when Council Tax Support was introduced, against the reduction in recovery to date for 2015/16. The reduction in recovery is partly due to the increased individual assistance by the Council to customers around budget and financial management.

Table 6				
Description	12/13 Oct Cumulative	13/14 Oct Cumulative	14/15 Oct Cumulative	15/16 Oct Cumulative
Reminder Notices	10,061	14,580	13,908	12,366
Summons	2,805	4,156	3,720	2,472
Liability Orders	2,301	3,477	3,191	2,275
Total	15,167	22,213	20,819	17,113

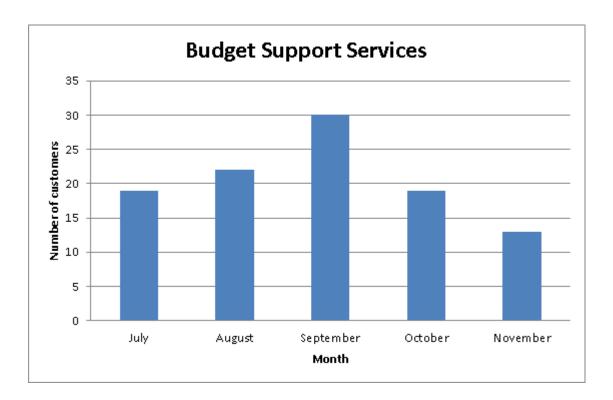
4.5 The credit union had its official launch in April 2014 to assist the borough's more vulnerable customers, it was established to give assistance in managing finances and give access to more affordable banking and credit. The project was set up in partnership with the East Midlands Credit Union because of the identified changing needs of the customers within the Borough of Kettering. The expectation of need and the actual need continues to exceed the Council's forecast.

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4.6 To help assist and support customers an additional post has been introduced by the Council – The budget support officer took up a twelve month post in June 2015, assistance given to customers has already exceeded expectations in the first three months – expectation was assisting 5 – 10 customers per month following a bedding in period of two months, the table below shows the actual number of customers assisted to date.

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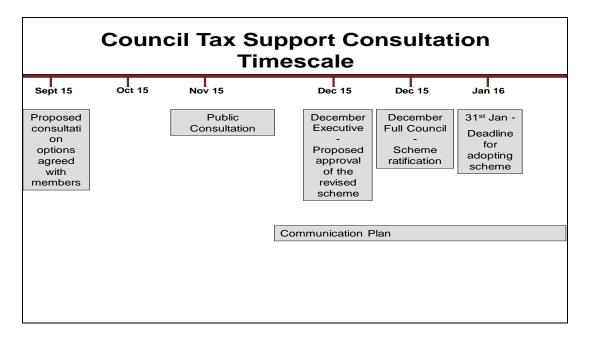
- 4.7 The steps the Council are taking to assist the Borough's most vulnerable Customers is having a positive impact in helping, assisting and preventing debt; however the increased number of customers needing this assistance continues to rise. Irrespective of the option chosen for this scheme, the Council will need to continue to proactively assist customers in conjunction with our partner agencies.
- 4.8 The assistance to vulnerable customers is being undertaken on a temporary basis for twelve months (due to end in June 2016), it is currently funded from ring fenced monies for Welfare Reform. Going forward assistance may need to increase as more customers require help and assistance which will put pressure on Council budgets.
- 4.9 Below shows the change in proportions of caseload from when the scheme started to current day.

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Table 7		
Category	Approx Proportion of Case Load April 2013	Approx Proportion of Case Load April 2015
Pensioners	45%	44%
Vulnerable Groups	38%	41%
Others	17%	15%

5. CONSULTATION

5.1 The consultation timeline is reproduced below



5.2 Further information about the three Consultation Options (based on a Band B property - being the average property banding within the borough) are

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provided in the following table, three options have been included under Option 3 for Member consideration.

Table 8			
Scheme	Reduction (Taper)	Annual Amount	Weekly Amount
Current scheme	25%	£286.88	£5.51
Option 1 Taper based on the 'annual cost' of the Council Tax Support Scheme	55%	£631.13	£12.14
Option 2 Taper based on the 'cumulative cost' over the funding envelope of the Council Tax Support Scheme	35%	£401.63	£7.73
Option 3 Taper based between 35% and 55%	40% 45% 50%	£459.00 £516.38 £573.76	£8.83 £9.93 £11.03

- 5.3 A formal eight week consultation process is dictated by law has been undertaken, the results of which are in the body of the report
- 5.4 As part of the consultation exercise, the council also asked about the following potential changes being introduced;

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Table 9	
Question	Answer Yes/No
Remove family premium	
Reduce backdate from 6 months to 4 weeks	
Ensure rules around earnings mirror the Housing Benefit scheme	
Amend Universal Credit deductions	

- 5.5 These potential changes will ensure that the scheme remains current and where appropriate in line with the Housing Benefit Scheme (Potential as at the time of producing this report legislation had not be laid).
- 5.6 The number of customers consulted was as follows;

Table 10		
Type of Consultation	No. Issued	No. of Responses
Face to Face in the Community	1,600	180
Via the web site	n/a	24
Written	10,000	0
Face to Face with KBC customer Service Centre	400	22
TOTAL	12,000	229

^{*}There were 3 spoilt responses – Reason ticking all boxes

- 5.7 All major precepting authorities were encouraged to respond to the local council tax support consultation. There has been no response from either the County Council or Police and Crime Commissioner.
- 5.8 Partners, voluntary agencies and individuals were also invited to respond to the consultation.

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6. CONSULTATION RESULTS

6.1 Overall, the following responses were received on the three elements of the consultation exercise;

Table 11					
Scheme (Question 1 of consultation document) Of the three options, which do you prefer	Option 1 55% Reduction	Option 2 35% Reduction	Option 3 35 – 55% Reduction	Other	Total
Responses	70	107	13	39	229

Table 12	
(Question 2 of consultation document)	Question
2	If you prefer a different percentage reduction than those proposed, please comment below, with the rate and reasons
	The comments to question 2 on the consultation document can be found at Appendix A

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Table 13		
Response to individual questions (Question 3 on consultation document)	Yes	No
Remove family premium	49	110
Reduce backdate from 6 months to 4 weeks	65	103
Ensure rules around earnings mirror the Housing Benefit scheme	89	71
Amend Universal Credit deductions	56	90

Table 14 (Question 4 of consultation	Question
document)	
4	Have you any general comments you would like to make about the scheme?
	The additional comments can be found at Appendix B

Table 15	
Individual Response	Individual Response to Consultation
N/A	An individual response rather than completing the consultation document.
	The additional comments can be found at Appendix C

- 6.2 Further details from the responses can be seen by reference to Appendices A, B and C.
- 6.3 From the consultation responses, it is fair to conclude that those who responded to the consultation understood the principle of Local Council Tax Support.

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- 6.4 The majority of those who responded indicated a preference for either option 1 or option 2 which were the two main options highlighted in the consultation paper.
- 6.5 Some of the individual responses indicated a preference for the scheme to remain unchanged ie, to remain at 25%. This was not included as an option in the consultation paper because this would not be in line with the Council's budget guiding principles.
- 6.6 A majority responding to the public consultation agreed with keeping the Local Council Tax Support scheme in line with the Housing Benefit Scheme.

7. OPTIONS AVAILABLE TO THE COUNCIL

- 7.1 Looking forward, the 25% taper will be insufficient to balance the budget for 2016/17. At the December 2014 Executive Committee the Executive were minded to note that the baseline taper from April 2016 will need to be 35%, plus or minus other factors that emerge during the period.
- 7.2 The Executive is presented with possible options to address the projected shortfall and is being asked which option it wishes to recommend to Council taking note of the findings from the public consultation exercise.
- 7.3 The 25% taper will be insufficient to balance the budget for 2016/17 this is because the annual grant is being reduced every year in line with the reductions in the headline revenue grant that the council receives from the government.
- 7.4 Members will recall that when debating the introduction of the 'new' scheme in January 2013, the need to keep the scheme under constant review was highlighted.
- 7.5 The only significant variable the Council has at its disposal (to keep within its budget guiding principles) is to adjust the 'taper' to ensure that the budget is in balance. There are three options available for changing the Taper that adhere to the current policy position these are:

Option 1 – Adjust the level of the Taper based on the 'annual cost' of the Council Tax Support Scheme.

Option 2 – Adjust the level of the Taper based on the 'cumulative cost' of the Council Tax Support Scheme over the medium term.

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Option 3 – Option 3 would be a variable between option 1 and option 2 dependant on the preferred option from the public consultation. To help illustrate the financial impact option 3 includes 3 options of 40%, 45% and 50%.

Table 16 Option	Taper	Projected Cumulative Balance 01/04/16 £'000	Projected Cost of CTS @ a 25% Taper £'000	Change in Revenue Yield from Current Scheme	Projected Cumulative Balance 31/03/17 £'000
		2000	2000	£'000	2000
1	55%	(77)	114	(114)	(77)
2	35%	(77)	114	(37)	0
3 a	40%	(77)	114	(56)	(19)
3 b	45%	(77)	114	(75)	(38)
3 c	50%	(77)	114	(94)	(57)

- 7.6 It is estimated that the cumulative budget will be in 'surplus' of around £77,000 by the end of this financial year (2015/16). Depending on the preferred option, the estimated cumulative cash surplus is estimated to be between £0 and £77,000 (as detailed in Table 16).
- 7.7 It is currently estimated that Option 1 would maintain the 'cumulative' budget surplus of £77,000 throughout the year, it would also move the council's base budget into a sustainable annual position.
- 7.8 Option 2 is considered to be the minimum option, it would use <u>all</u> of the cumulative budget surplus during the year and therefore there would be no flexibility for future years in relation to future changes or any funds to deal with any associated debt collection issues.
- 7.9 Option 3 is a variant of the other two options, depending on which option is considered (a, b or c) it would result in some of the cumulative surplus being used during the year and some being available at the end of 2016/17 to help future considerations about how the scheme may have to operate in the future in effect this option migrates closer to the real annual budget position but in a way that may be more pragmatic than immediately considering moving to option 1.
- 7.10 If option 3 was the preferred option dependant on the preferred percentage of between 40% and 50% would result in a projected cumulative balance of between £19,000 and £57,000.
- 7.11 Whilst it can be argued that either option adheres to the existing financial golden rules and whilst the collection rates have not been significantly

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adversely affected by previously moving to a taper rate of 25%, collection rates would need to be closely monitored.

- 7.12 It is particularly important for members to recognise that if option 2 were considered (ie, a move to 35%) this is considered to be the minimum increase that should be applied. It would have the effect of using all of the cumulative balance in the year and would leave no flexibility in future years to have any transitional measures to deal with future required increases. It is worth noting that if option 2 were considered for 2016/17, this would result in a greater increase being required for 2017/18 in order to adhere to the Council's financial golden rules and allows for a buffer zone to deal with potential case load increases and vulnerability assistance.
- 7.12 Whilst all options result in an increase in the Taper Rate and would enable the cost of Council Tax Support to remain cost neutral in 2016/17 it is unlikely that this is a position that could continue to be maintained into the medium term or indeed into 2017/18 without adversely impacting on the collection rate.
- 7.13 If there are no changes to Single Person Discounts or protection provided to pensioners Council Tax Support is going to become an additional cost pressure to local government. The Council has effectively maximised discounts and exemptions to close the funding gap and the only significant variable is to adjust the Taper, however this needs to be managed carefully so as not to have an adverse impact on collection rates.
- 7.14 Further lobbying work is required at a national level if Council Tax Support is to remain cost neutral as without further changes the cost of Council Tax Support will become an additional pressure to local government.
- 7.15 To summarise, the committee will need to decide their preferred course of action in relation to the following three options. The following table brings together the main considerations;

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Option 1 Taper based on the 'annual cost' of the Council Tax Support Scheme	 The taper would need to increase from its current level of 25% to 55% to address the estimated funding shortfall of £114,000 for 2016/17. Such an increase in the Taper rates could adversely impact on the Collection Rates A taper of 55% would require lower increases to the taper rates compared to Option 2 and 3 in future years if the current policy position is to be maintained
Option 2 Taper based on the 'cumulative cost' over the medium term of the Council Tax Support Scheme	 The taper would need to increase from its current level of 25% to 35% to address the estimated four year rolling funding shortfall of £37,000 from 2016/17. This is considered to be the 'minimum' option. A lower increase in the Taper rate is less likely to adversely effect the Collection Rate A taper rate of 35% would require higher increases to the taper rates compared to Option 1 in future years if the current policy position is to be maintained
Option 3 Taper based between 35% and 55%	 The funding shortfall would be between £56,000 and £94,000 dependant on the preferred percentage A lower increase in the Taper rate is less likely to adversely effect the Collection Rate Considering an option somewhere between 35% and 55% may be a pragmatic way to (1) move towards the real annual budget position (2) in effect have a transitional move towards the required amount, and (3) retain some of the cumulative budget surplus to deal to provide some flexibility when considering future changes and income collection rates. A taper rate less than 55% would require higher increases to the taper rates compared to Option 1 in future years if the current policy position is to be maintained

7.16 Further information about the three Consultation Options (based on 2015/16 levels for a Band B property and their monetary values – being the average property banding within the borough) are provided in the following table;

Scheme	Reduction (Taper)	Annual Amount	Weekly Amount
Current scheme	25%	£286.88	£5.51
Option 1 Taper based on the 'annual cost' of the Council Tax Support Scheme	55%	£631.13	£12.14
Option 2 Taper based on the 'cumulative cost' over the funding envelope of the Council Tax Support Scheme	35%	£401.63	£7.73
Option 3 Taper based between 35% and 55%	40% 45% 50%	£459.00 £516.38 £573.76	£8.83 £9.93 £11.03

7.17 It is currently estimated that Option 1 would maintain the 'cumulative' budget surplus of £77,000 throughout the year, it would also move the council's base budget into a sustainable annual position. Option 2 is considered to be the minimum option, it would use all of the cumulative budget surplus during the year and therefore there would be no flexibility for future years in relation to future changes or any funds to deal with any associated debt collection issues. Option 3 is a variant of the other two options, depending on which option is considered (a, b or c) it would result in some of the cumulative surplus being used during the year and some being available at the end of 2016/17 to help future considerations about how the scheme may have to operate in the future – in effect this option migrates closer to the real annual budget position but in

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a way that may be more pragmatic than immediately considering moving to option 1.

7.18 Having considered the information contained in this report and the consultation responses, the recommendation to the Executive Committee is that option 3 (b) would be a pragmatic way forward. This would result in a taper of 45% being applied for 2016/17.

8. POLICY IMPLICATIONS

8.1 This report will determine the local policy for the Council Tax Support Scheme.

9. FINANCE and HR RESOURCE IMPLICATIONS

9.1 As detailed throughout this report

10. RECOMMENDATIONS

That the Executive Committee;

10.1 Note the comments that were submitted as part of the formal consultation process.

That the Executive Committee recommends the following to Council;

- 10.2 That with effect from 1st April 2016, the following changes are made to ensure that the scheme remains current and where appropriate in line with the Housing Benefit Scheme.
 - a. Remove family premium
 - b. Reduce backdate from 6 months to 4 weeks
 - c. Ensure rules around earnings mirror the Housing Benefit scheme
 - d. Amend Universal Credit deductions
- Having considered the responses from the public consultation and the information contained within this report, Option 3b (a 45% taper) is the preferred option. This option adheres to the Council's budget guiding principles whilst providing some flexibility to deal with potential case load increases and vulnerability assistance.

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Background Papers:

Appendix A – Responses to question 2 of the consultation document

Appendix B – Responses to question 4 of the consultation document

Appendix C – Individual response rather than completing consultation document

Appendix D – Copy of consultation document

Appendix E – Face to Face community engagement

Previous Reports/Minutes:

Executive Report September 2015