

<b>DECISION-MAKER:</b>	CABINET COUNCIL			
<b>SUBJECT:</b>	COUNCIL TAX DISCOUNTS FOR PERSONS OVER THE AGE OF 65 AND SPECIAL CONSTABLES			
<b>DATE OF DECISION:</b>	15 JANUARY 2013 16 JANUARY 2013			
<b>REPORT OF:</b>	CABINET MEMBER FOR RESOURCES			
<b><u>CONTACT DETAILS</u></b>				
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<b>STATEMENT OF CONFIDENTIALITY</b>
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N/A
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### **BRIEF SUMMARY**

In 2009 Council approved the introduction of a discretionary Council Tax reduction scheme under S13A of the Local Government Finance Act 1992 which was updated and extended in 2010. The purpose of this report is to update Council policy in regard to the Older Persons council tax discount of 10% for households where all occupants are over 65 and the 100% discount for Special Constables where a special constable resides and serves in the city of Southampton, from 1 April 2013.

### **RECOMMENDATIONS:**

#### **CABINET**

#### **It is recommended that Cabinet:**

- i) Considers the issues set out in this report and determines whether or not they wish to update the current discretionary Council Tax reduction scheme which is in place under S13A of the Local Government Finance Act 1992.
- ii) Recommends that Full Council
  - a) Notes and considers the responses from the consultation process and the Equalities Impact Assessment as set out in paragraphs 7 to 13 and Appendix 1.
  - b) Applies any changes resulting from an update of the Council Tax reduction scheme in respect of the "pensioners" element of the Scheme, to all persons who meet the current qualifying criteria which is that it is available to persons who are:-

- (a) liable to pay Council Tax either jointly or in their own right, by being an owner occupier or a tenant of a dwelling within Southampton, which is their sole or main residence;
  - (b) aged 65 or over and all other residents of the household are 65 or over; and
  - (c) not in receipt of Council Tax Benefit.
- c) Applies any changes resulting from an update of the Council Tax reduction scheme in respect of the “Special Constable” element of the Scheme, to all persons who meet the current qualifying criteria which is that it is available to persons who are:-
  - (a) Special Constables: and
  - (b) reside in a property within Southampton where there is a liability for Council Tax and serve as a Special Constable within Southampton.
- d) Updates the current discretionary Council Tax reduction scheme and reduces the level of reduction in respect of the “pensioners” element to zero
- e) Updates the current discretionary Council Tax reduction scheme and reduces the level of reduction in respect of the “Special Constable” element to zero
- f) Authorises the Chief Financial Officer (CFO) to take any further action necessary to give effect to the recommendations in this report

## **COUNCIL**

### **It is recommended that Council:**

- a) Notes and considers the responses from the consultation process and the Equalities Impact Assessment as set out in paragraphs 7 to 13 and Appendix 1.
- b) Applies any changes resulting from an update of the Council Tax reduction scheme in respect of the “pensioners” element of the Scheme, to all persons who meet the current qualifying criteria which is that it is available to persons who are:-
  - (a) liable to pay Council Tax either jointly or in their own right, by being an owner occupier or a tenant of a dwelling within Southampton, which is their sole or main residence;
  - (b) aged 65 or over and all other residents of the household are 65 or over; and
  - (c) not in receipt of Council Tax Benefit.
- c) Applies any changes resulting from an update of the Council Tax reduction scheme in respect of the “Special Constable” element of the Scheme, to all persons who meet the current qualifying criteria which is that it is available to persons who are:-
  - (a) Special Constables; and

- (b) reside in a property within Southampton where there is a liability for Council Tax and serve as a Special Constable within Southampton.
- d) Updates the current discretionary Council Tax reduction scheme and reduces the level of reduction in respect of the “pensioners” element to zero
- e) Updates the current discretionary Council Tax reduction scheme and reduces the level of reduction in respect of the “Special Constable” element to zero
- f) Authorises the Chief Financial Officer (CFO) to take any further action necessary to give effect to the recommendations in this report

### **REASONS FOR REPORT RECOMMENDATIONS**

1. The current discretionary Council Tax reduction scheme which is in place under S13A of the Local Government Finance Act 1992 was implemented for pensioners in 2009 in response to specific circumstances, as set out in paragraph 14, with the objective of mitigating the impact of Council Tax increases on those whose annual income levels were limited to inflation factors. It is appropriate to review this given that Council Tax increases have been low with several years of no increases whilst inflation has been rising more quickly and wages have been increasing more slowly and in some cases falling.
2. The scheme was extended in 2010 to offer a discount to Special Constables to address specific objectives, which had been identified originally in 2009, through the achievement of increased recruitment. When approved it was also acknowledged that the success of the discount in meeting this aim should be reviewed periodically.
3. The proposed changes will raise additional revenue for the Council and therefore help protect local services and so better meet current objectives at a time when national funding for local Councils is being withdrawn.

### **ALTERNATIVE OPTIONS CONSIDERED AND REJECTED**

4. Members need to consider whether the objectives and aims which were identified in 2009 in response to specific circumstances have changed.
5. Having considered this then the discounts could be retained or amended with changes made to the individuals to which the discounts apply, the level of the discounts or both.
6. These options have been rejected for reasons which are set out in the main body of the report.

## **DETAIL (Including consultation carried out)**

### **CONSULTATION**

7. These proposed changes, which will be effective from 1 April 2013, were set out in the General Fund Revenue Budget 2013/14 to 2015/16 report which was approved by Cabinet on 20 November 2012.
8. The publication of this report marked the start of an extensive consultation process on the initial draft budget and therefore included these proposals.
9. Feedback from consultation has been limited and as of the 4 January 2013 the only feedback that had been received through the consultation process, relating to these proposals, was in support of the proposal to remove the Council Tax discount for Special Constables.

### **EQUALITY IMPACT ASSESSMENT**

10. The Equality Duty is a duty on public bodies which came into force on 5 April 2011 and requires the Council to show that it has 'had regard' to the impact of its decisions on its equality duties and the need to advance equality of opportunity between people who have protected characteristics and those who do not.
11. While the Equality Duty does not impose a legal requirement to conduct an Equality Impact Assessment (EIA), it does require public bodies to show how they considered the Equality Duty and that they have been consciously thinking about the aims of the Equality Duty as part of the process of decision-making. To comply with these requirements as well as the Community Safety legislation, the Council has used its existing Impact Assessment framework so that it can ensure the use of a consistent, council wide mechanism to evidence how decision making took into account equality and safety considerations.
12. The Equality Impact Assessments are set out in Appendix 1 and the key issues to be mitigated relate to the financial impact on the two groups affected by the increases in Council Tax to be paid.
13. To mitigate the potential negative impacts of the proposals the EIA's identify the need to encourage eligible residents to claim benefits that they are entitled to.

### **BACKGROUND**

14. In 2009 there was some concern on a National basis about the impact annual increases in Council Tax levels were having on pensioners, increases in whose annual income levels were limited to inflation factors. Officers were requested by the Executive to look in to how this impact could be mitigated and the outcome was the introduction of a 10% discount for households where all occupants are over 65.
15. Officers were also requested by the Executive to look in to how a 100% Council Tax discount could be offered to Special Constables in order to increase recruitment within Southampton. The outcome was the introduction of such a 100% discount where a special constable resides and serves in the city of Southampton.

16. Since that time the circumstances that prompted the introduction of the local “pensioner” discount have changed and there has been time to consider the effectiveness of the policy in achieving the desired objective with regard to the recruitment of Special Constables.
17. In addition, the financial landscape for the economy as a whole and the public sector has changed markedly since 2009. This is especially true for Local Government which is managing funding reductions of on average 28% over the current four year Comprehensive Spending Review (CSR) period as announced in October 2010, with further reductions in the next CSR already trailed.
18. The City Council is required by law to ensure that residents benefit from a wide range of local services and to set a balanced budget each year against a backdrop of limited resources, greater demand for services and higher expectations from stakeholders on the range and quality of services provided within the City. The cost of the current discretionary Council Tax reduction scheme which is in place under S13A of the Local Government Finance Act 1992 falls on the General Fund and is therefore met by all Council Tax payers whose needs must be considered.
19. The General Fund revenue budget position presented to Cabinet in November 2012 after taking into account base changes, inflation, changes in the Risk Fund, revenue pressures and assumptions for Government Grant was that the Council faced roll forward budget gap of approaching £20.2M in 2013/14 at an assumed increase in Council Tax of 2.0%. In arriving at this ‘base’ position a number of one off funding sources had been utilised which totalled almost £7.8M meaning that the underlying gap to be addressed was approaching £28.0M.
20. Given the scale of the financial challenge it is necessary to review and update Council policy in regard to the Older Persons council tax discount of 10% for households where all occupants are over 65 and the 100% discount for Special Constables where a special constable resides and serves in the city of Southampton, from 1 April 2013

#### **“PENSIONERS ELEMENT” OF THE DISCOUNT**

21. On the 18 February 2009, the Executive approved the introduction of a 10% council tax discount for persons over the age of 65 introduced in 2009/10 to limit the effect of future Council Tax increases on identifiable households whose incomes were fixed or only inflation linked.
22. The issues raised and considered by the Executive when they made their decision can be viewed in the 2009 report at:  
<http://www.southampton.gov.uk/modernGov/Data/Council/20090218/Agenda/HowDocumentaspPKID9730.pdf>

In reaching their decision, the Executive considered five key questions in order to ensure that the decision was not only lawful, but that it was also taken for lawful reason and these questions are set out in the above report and summarised in Appendix 2.

23. In summary, the introduction of the discount for persons over the age of 65 was made with reference both to persons being in need of such a discount, and to households whose incomes are fixed or linked only to inflation. The thinking which prompted it was, in broad terms, that Council Tax rises over several years had been substantially above inflation and that because pensioners were more likely than others to be on fixed or inflation-linked incomes, they had suffered more than others from those rises.
24. It was considered impractical and/or disproportionately expensive to engage in means testing which might serve either to exclude better off pensioners from the reduction, or to extend the benefit of the reduction to less well off persons more generally. Thus pensioners are the only group on fixed or inflation-linked incomes which “could be satisfactorily identified.”
25. However, it is also true that the system of national Council Tax Benefit (CTB) which is currently in place already provides financial assistance towards Council Tax for those pensioner households whose personal financial circumstances are assessed as being in a ‘low income household’. Depending on personal circumstances, low income pensioner households can receive CTB between 10% and 100%.
26. The Welfare Reform Act 2012 abolishes both Housing Benefit (which will gradually be replaced by Universal Credit) and CTB. The Local Government Finance Act 2012 provides for the introduction of local Council Tax Reduction (CTR) schemes as a replacement for CTB to be administered by Local Authorities from 1 April 2013. The Council must adopt a CTR scheme by the end of January 2013 and the proposed scheme for Southampton is to be approved by Council on 16 January 2013.
27. CTB has previously been fully funded by the Department for Work and Pensions. However, under the new arrangements, that funding will be reduced by 10% based on anticipated expenditure in 2013/14. In Southampton this reduction is around £1.87M.
28. In designing the scheme the Council is not permitted to reduce council tax support for people of pensionable age. The Government is retaining default national rules for pensioners with eligibility and rates defined in broadly similar regulations as those for CTB. This means that any reductions in support to enable a scheme to be self-funding have to fall disproportionately on people of working age.
29. This also means that under the new system for Council Tax Reduction, that were the discretionary 10% pensioner discount not in place, pensioners deemed to be in a ‘low income household’ would still receive a reduction in their Council Tax liability in the range 10% - 100% depending on their personal circumstances.
30. One of the arguments put forward in favour of introducing the 10% discount back in 2009 was that annual Council Tax increases had been averaging around 5%, whereas incomes in households on fixed income (such as pensions) had only been rising in line with inflation which was at a much lower rate than 5%.

31. Since 2009 the level of Council Tax increases has been consistently low and the figures for Southampton are shown below with prior years information for reference:

Year	Council Tax Increase		
	%	£ Per Annum (Band D)	£ Per Week (Band D)
2006/07	3.96	48.38	0.93
2007/08	3.51	44.66	0.86
2008/09	3.95	51.99	1.00
2009/10	3.15	43.14	0.83
2010/11	2.51	35.46	0.68
2011/12	0.00	0.00	0.00
2012/13	0.00	0.00	0.00

32. Since 2009/10, the average increase in Council Tax has been 1.44% and for 2013/14 the increase in Council Tax is limited to a maximum of 2%.
33. The report setting out the rationale for a 10% pensioner discount in 2009/10 highlighted that an issue facing pensioners was that the link between increases in state pension and average earnings index had been severed. In June 2010, the Government announced it's 'Triple Lock Guarantee', which ensures that the basic state pension will now rise by the greater of:
- The rise in average UK earnings.
  - The rise in inflation (as measured by the Consumer Price Index).
  - A standard rise of 2.5 per cent.

Therefore, not only has the link to average UK earnings been restored, but the state pension can now actually rise by more than average earnings under the Triple Lock guarantee.

34. During the period since 2009 increases in incomes for those on pensions (and other incomes which are fixed or linked to inflation) have compared more favourably with those of the overall population than in the prior period. Since 2009, the basic state pension has increased as set out as follows, and is compared with the increase in the Average Weekly Earnings as shown below:

Year	Basic State Pension Increase %	Average Weekly Earnings Increase % *
2009/10	5.00	1.8
2010/11	2.50	0.0
2011/12	4.60	1.3
2012/13	5.20	N/A
2013/14	2.50	N/A

(\* Median Gross weekly Earnings all jobs – ONS Annual Survey of Hours and Earnings))

35. 2 The latest national statistics on The Pensioners' Incomes (PI) Series produced by the Department for Work and Pensions were released on 12 July 2012 according to the arrangements approved by the UK Statistics Authority. The Pensioners' Incomes Series 2010-11 is the latest edition of the annual Pensioners' Incomes (PI) Series. It contains estimates and interpretation of trends in the levels and sources of pensioners' incomes in the UK, based on two household surveys. The key points from the latest release are:
- In 2010/11 the *average net income for all pensioner units* (pensioner couples and single pensioners together) was £340 after housing costs (£369 per week before housing costs).
  - Between 1998/99 and 2010/11, average net income after housing costs increased by 40%. Before housing costs the rise was 33%.
  - Average pensioners' income has grown faster between 1998/99 and 2010/11 than average earnings, which increased by 11% during the same period.
36. In 2010/11, income from private pensions accounted for a similar proportion of the average gross income of retired households as the state pension, 41% and 38% respectively. In his Autumn Statement the Chancellor announced that he would be seeking to limit the increase in most working age benefits and tax credits to 1% for three years from April 2013 - excluding disability and carer's benefits. However, this was not to apply to the State Pension which was to increase by 2.5%, thereby offering a degree of protection to incomes not afforded to all.
37. It is also true that the ability of Council's to increase Council Tax is now significantly constrained. In the past two financial years the increase in Council Tax has been zero percent, and for 2013/14 an increase above 2% can only be set following a local referendum. Whilst this does not provide an absolute cap on Council Tax increases, it is felt that the requirement to hold a referendum will limit the overall level of increase.
38. This is certainly likely to be the case in Southampton, and the Executives draft budget published in November 2012 proposes limiting the Council Tax increase for 2013/14 to 2%.
39. As set out in paragraph 33 above, a Council Tax increase at 2% would be below the rate at which the state pension will rise.



40. In summary, the current evidence shows that in the period 1998/99 to 2010/11 average pensioner income has grown faster than average earnings. One of the main reasons for the introduction of the 10% discount was due to a concern that pensioner income was fixed and not rising as quickly as incomes for those in work. The current evidence shows that this is no longer the case. In addition, at the time of the original decision in February 2009 Council Tax increases had on average been 5% and at a level above the increase in pensioner incomes. The evidence since that time is that the increase in pensions (the basic state pension) has exceeded the level of Council Tax increases and so this is no longer the case.

### **"SPECIAL CONSTABLE ELEMENT OF THE DISCOUNT**

41. On the 17 February 2010, the Executive approved the introduction of a 100% council tax discount for Special Constables introduced in 2010/11 to assist in meeting the Council's objective of improving community safety and reducing crime and disorder through encouraging recruitment of Special Constables.
42. The issues raised and considered by the Executive when they made their decision can be viewed in the 2010 report at:  
<http://www.southampton.gov.uk/modernGov/documents/s1422/Report.pdf>
- In reaching their decision, the Executive considered five key questions in order to ensure that the decision was not only lawful, but that it was also taken for lawful reason and these questions are set out in the above report and summarised in Appendix 2.
43. In summary, the scheme aimed to increase the recruitment of Special Constables within the City of Southampton. At the time there were 60 and the aim was to increase this to more than 85. This was planned to amongst other aims, assist with reducing crime and disorder by making more uniformed officers available and visible and assist with enhancing public re-assurance and act as a visual deterrent for anti social.
44. The current number of households in receipt of this discount was 41 as at the end of September 2012/13 and this number is broadly consistent with that achieved on average during 2011/12 and 2010/11.
45. When the discount was introduced it was believed that a Council Tax reduction was the best means of addressing the objective identified but the evidence does not support this with there being no material change in the numbers receiving the local discount.

### **FINANCIAL POSITION**

46. When the discretionary Council Tax reduction scheme was introduced Members took into account the impact of granting the discount and clearly the financial position the Council is now in is a key consideration.

47. The General Fund revenue budget position presented to Cabinet in November 2012 after taking into account base changes, inflation, changes in the Risk Fund, revenue pressures and assumptions for Government Grant was that the Council faced roll forward budget gap of approaching £20.2M in 2013/14 at an assumed increase in Council Tax of 2.0%. In arriving at this 'base' position a number of one off funding sources had been utilised which totalled almost £7.8M meaning that the underlying gap to be addressed was approaching £28.0M.
48. The Executive's initial detailed proposals for efficiencies, income and service reductions that were put forward for consultation with stakeholders total almost £18.1M and will impact on the residents of the City. Changes to Council Tax discounts were also proposed and these include changes to the discretionary scheme.
49. It should be noted that even after allowing for the draft budget proposals there remain significant budget shortfalls in the medium term, with a forecast gap currently of £19.5M in 2014/15 rising to a cumulative gap of £32.7M in 2015/16. Significant further work is required to ensure that savings can be delivered to balance the budget for these future years. The budget for future years does not need to represent a balanced position by the time that Full Council set the 2013/14 budget on 13 February 2013, but Members should not lose sight of the need to ensure that work is ongoing to develop savings proposals for future years.
50. If the proposed changes are not made then the Council will need to find a further £1M of savings in order to balance it's budget in addition to the amounts set out above.

## **PROPOSALS**

51. Taking these factors into consideration, along with the need to address the financial challenges facing the Council it is proposed that the current discretionary Council Tax reduction scheme which is in place under S13A of the Local Government Finance Act 1992 be amended such that with effect from 1 April 2013:
  - The level of reduction in respect of the "pensioners" element reduces to zero.
  - The current level of reduction in respect of the "Special Constable" element reduces to zero.
  - The proposed changes apply to all individuals currently in receipt of the local discounts.
52. The scheme was reviewed in February 2010 and whilst it was proposed that the scheme continued for 2010/2011, and onwards, it was recognised at that point that, the Executive may choose to vary or withdraw the scheme in future years.

## **SUMMARY**

53. These proposals aim to balance increases in Council Tax income against the impact on individuals both in receipt of the discounts currently and more widely as recipients of services provided by the Council at a time when national funding for local Councils is being withdrawn. They also take into account the feedback received during the consultation process and the EIA.
54. Approval is needed for the proposals in order that the impact can be factored into the final General Fund Revenue budget proposals which will be presented to Cabinet and then to Council for approval in February 2013.

## **RESOURCE IMPLICATIONS**

### **Capital**

55. None

### **Revenue**

56. The budget provision to meet the cost of the current discretionary Council Tax reduction scheme which is in place under S13A of the Local Government Finance Act 1992 in 2013/14 and future years is £1.0M.
57. The cost of the discounts in 2011/12 and the estimated cost in 2012/13 is shown below:

	<b>2011/12 Actual</b>		<b>2012/13 Estimate</b>
	<b>£000's</b>		<b>£000's</b>
Pensioners Element	924.4		940.6
Special Constable Element	51.7		52.2
<b>Total</b>	<b>976.1</b>		<b>992.8</b>

58. Removing these local discretionary discounts will result in a saving of £1.0M per annum and this saving has been built into the forecast position which was presented to Cabinet in November 2012. Even allowing for this saving at that point in time the Executive's proposed draft budget position did not yet represent a balanced budget.

### **Property/Other**

59. None

## LEGAL IMPLICATIONS

### Statutory power to undertake proposals in the report:

60. The powers to introduce the local discounts and thereby reduce the Council Tax liability of two classes of person are contained in Section 13A of the Local Government Finance Act 1992. This section, inserted by s 76 of the Local Government Act 2003, provides that where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority:
- “...may reduce the amount which he is liable to pay...to such extent as it thinks fit.”*
- By s 13A(3) it is provided that the power:
- “... may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.”*
61. What the Council is now contemplating is that the policy introduced under s 13A power in 2009 should be reviewed and updated so as remove the reduction in the Council Tax liability of two classes of person. The first class may be loosely referred to as “pensioners”, but more precisely the reduction under Section 13A (referred to hereafter as a “discount”) was aimed at those aged 65 or over. The second class consists of those working as special constables within the city,.

### Other Legal Implications:

62. As with any discretionary power, the power to make reductions and then review and update them is one which must be exercised consistently with *Wednesbury* principles. That is to say, it must be exercised in a manner which is rational, for a proper purpose, and having regard to all legally relevant and no legally irrelevant considerations. Were the decision to grant a reduction and then review and update it ever to be challenged by way of judicial review, it is likely that a considerable amount of judicial restraint would be exercised when considering that challenge, for two reasons. One is that s 13A itself is so very open-textured – it is a discretion expressed in the broadest possible terms, with nothing in either the language or the surrounding statutory context to suggest any particular limits upon the way in which the power is to be exercised. The other is that this is very much the field of policy decisions not apt for close judicial scrutiny, involving choices about how to allocate Tax burdens and how to strike the balance between Tax and services. Therefore, in principle the right way to challenge such a decision will normally be through the ballot box rather than the courts.

63. If a decision to review and amend any reduction under s 13A were rational in a *Wednesbury* sense, it is unlikely that it could be successfully challenged on any other basis. There are cases which indicate that a failure to treat like cases alike may be a ground of challenge. However, when regard is had to other cases, it is clear that in deciding whether cases are indeed alike, the decision-maker enjoys a margin of judgment which amounts to something not very (if at all) different from a conventional *Wednesbury* test. The cases cannot be taken as outlawing any policy which operates by way of broad classes for genuine reasons of practicality, even though that means that some cases will be treated alike, or differently, when that would not be justified if the decision had been based upon an examination of their individual facts.
64. There is also the question of the Human Rights Act 1998. It probably is the case that Article 1 of the 1st Protocol is engaged here, so that the article 14 anti-discrimination provision is in principle in play. However, it is undoubtedly also the case, on the authorities, that when it comes to the question of justification, a wide margin of discretion will be allowed to the Council in a matter such as this – essentially for the same reasons set out above. In practice, the application of the Human Rights Act in this will not mean anything more than that the decision may be scrutinised with slightly greater intensity than traditional *Wednesbury* reasonableness, but still falling a very long way short of the court substituting its own view of the matter.
65. Having said all that, there must of course be some proper justification for amending any policy with a resulting financial impact on a substantial class of local Taxpayers, but not on others, and for doing so in circumstances where the ultimate consequence must necessarily be either that others pay less, or that services are reduced by less than they might otherwise be, or both. That is bound to be so. Even if the saving is initially added to reserves, the fact is that those reserves could be used to fund better services or a reduced Council Tax for all in future years. These considerations apply with particular force in the case of the removal of the pensioners' discount, since the number of special constables is too small for the removal of their discount to have a significant impact on others. But even in relation to them a rational and proper justification is required.
66. The introduction of the discount for persons over the age of 65 was made with reference both to persons being in need of such a discount, and to households whose incomes were fixed or linked only to inflation. The thinking which prompted it was, in broad terms, that Council Tax rises over several years had been substantially above inflation and that because pensioners were more likely than others to be on fixed or inflation-linked incomes, they had suffered more than others from those rises.
67. It was considered impractical and/or disproportionately expensive to engage in means testing which might have served either to exclude better off pensioners from the reduction, or to extend the benefit of the reduction to less well off persons more generally. Thus pensioners were the only group on fixed or inflation-linked incomes which "could be satisfactorily identified."

68. It is a key principle of the law that any decision maker must have before them adequate information before making a decision. Such information must include comparisons of percentage increases in Council Tax and income, by household type and income, and information about qualifying households, as well as any additional relevant statistical or other information.
69. The decision whether or not to grant a reduction under s 13A is a Council function following the enactment of the Local Government Finance Act 2012 which amended the previous regulations under which this was an Executive function.

**POLICY FRAMEWORK IMPLICATIONS**

70. This report sets out the Executive’s proposed changes to Council Tax discounts for persons over the age of 65 and Special Constables which will impact directly on the Executive’s proposed budget to Council which is being developed in line with the constitution and forms an integral part of budget and policy framework

**KEY DECISION?** Yes/No

<b>WARDS/COMMUNITIES AFFECTED:</b>	ALL
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**SUPPORTING DOCUMENTATION**

**Appendices**

1.	EQUALITY IMPACT ASSESSMENT
2.	ISSUES FOR CONSIDERATION

**Documents In Members’ Rooms**

1.	None
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**Equality Impact Assessment**

Do the implications/subject of the report require an Equality Impact Assessment (EIA) to be carried out.	Yes/No
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**Other Background Documents**

**Equality Impact Assessment and 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. NONE	