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Officer Decision Making

Thursday, 23rd January, 2020 at 9.00 am

PLEASE NOTE TIME OF MEETING

Room 204, Civic Centre, Southampton SO14 7LY

This meeting is not open to the public

Decision Maker

Chief Financial Officer

Contacts

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AGENDA

Agendas and papers are available via the Council's website

1 COUNCIL TAX REDUCTION SCHEME 2020/21 (Pages 1 - 4)

To consider the report of the Revenues and Benefits Manager seeking approval for the year 2020-21 and subsequent years the amended Southampton City Council Tax Reduction Scheme.

Wednesday, 15 January 2020

Director of Legal and Governance

Agenda Item 1

DECISION-MAKER:		CHIEF FINANCIAL OFFICER			
SUBJECT:		COUNCIL TAX REDUCTION SCHEME 2020-21			
DATE OF DECISION:		23rd JANUARY 2020			
REPORT OF:		REVENUES AND BENEFITS MANAGER			
CONTACT DETAILS					
AUTHOR:	Name:	Andrew Armour Tel		023 8083 2815	
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Director	Name:	John Harrison	Tel:	023 8083 4897	
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STATEMENT OF CONFIDENTIALITY

None

BRIEF SUMMARY

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. 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").

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 however due to General Election in December 2019 the regulations will be published in January 2020.

This scheme ensures that pensioners are no worse off under any local council reduction scheme compared to CTB.

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 2020.

The Discretionary Council Tax Support fund created on 1st April 2013 was set as £200,000 and to take into account increases in Council Tax during the period 2013 to 2020, this fund will increase to £225,000 from 1st April 2020.

RECOMMENDATIONS:			
(i)	To approve for the year 2020-21 and subsequent years the amended Southampton City Council Tax Reduction Scheme.		

REAS	ONS 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 2020
ALTER	NATIVE 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 this report.
DETAI	L (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 25% reduction in the support given.
	In 2020-21 the Council will continue to award up to 100% Council Tax Reduction to claimants who are pensioners and up to 75% to working age.
	The changes each year uprate 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.
	The uprated figures relate to;
	 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
	The amended 2020/21 scheme will be available to view on the councils' website.
RESO	JRCE IMPLICATIONS
<u>Capita</u>	l/Revenue
4.	From 2013-14 Council Tax Support funding has been 'rolled' into the Revenue Support grant (RSG), with RSG being reduced year on year as subject to reductions under austerity. The amount of funding now received although not separately identified within the Local Government Financial Settlement figures does not fully cover the cost of the current Council Tax Reduction Scheme.
Proper	ty/Other
5.	None
LEGA	. IMPLICATIONS
Statute	ory power to undertake proposals in the report:
6.	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.
<u>Other</u>	Legal Implications:
7.	In designing schemes authorities have a number of statutory responsibilities, including:
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	The Equality Act 2010;	
	The Child Poverty Act 2010;	
	The Armed Forces covenant;	
	Housing Act 1996	
	These responsibilities were taken into account when the Council Tax Reduction scheme was approved in January 2013 and there is nothing in the amendments proposed that conflicts with these responsibilities	
RISK	MANAGEMENT IMPLICATIONS	
8.	This change is consistent with, and not contrary to, the Council's Risk Management Policy.	
POLI	CY FRAMEWORK IMPLICATIONS	
9.	This change is consistent with, and not contrary to, the Council's Policy Framework	

KEY DE	CISION?	Yes /No			
WARDS/COMMUNITIES AFFECTED:					
	SUPPORTING DOCUMENTATION				
Appendices					
1.					
2.					

Documents In Members' Rooms

1.	None			
2.				
Equality Impact Assessment				
Do the implications/subject of the report require an Equality and			Equality and	No
Safety I	Safety Impact Assessment (ESIA) to be carried out.			
Data Pr	otection Impact Assessment			
Do the implications/subject of the report require a Data Protection No 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)				ules / ocument to
1.				
2.				

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