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**EXECUTIVE DECISION RECORD**

<b>A1 Service Area</b>	Revenues, Benefits & Customer Contacts
<b>A2 Title</b>	Council Tax Reduction Scheme review 2018
<b>A3 Decision Taken By</b>	Deputy Leader/ Chief Officer
<b>A4 Chief Officer</b>	Please print name: Sal Khan Pl 
<b>A5 Leader / Deputy Leader</b>	Please print name: Cllr Patricia Ackroyd Pl 
<b>A6 Date of Decision</b>	[ 26 Sept 2018 ]

**Confidentiality**

<b>A7 Is this Decision confidential by containing exempt information as described in Schedule 12A of the Local Government Act 1972?</b>	No
<b>A7.1 If yes, please state relevant paragraph from Schedule 12A LGA 1972.</b>	Paragraph [ ]

**Scrutiny**

<b>A8 Which Scrutiny Committee should this decision be submitted to?</b>	(Please tick as appropriate) ✓
Scrutiny (Audit & Value for Money Council Services) Committee	<input checked="" type="checkbox"/>
Scrutiny (Economic Growth, Communities and Health) Committee	<input type="checkbox"/>

<b>B1</b> What is the Decision?	To continue with the Council's current scheme with no revisions with effect from 1 <sup>st</sup> April 2019.
<b>B2</b> What are the reasons for the Decision?	<p>Each year, the Council is required to decide whether to review or replace its scheme.</p> <p>The scheme is performing well and is currently within budget. The number of claimants in receipt of Council Tax Reduction has reduced since the Council approved its first scheme in 2012. Council Tax collection is on target to achieve at least 98% for the current financial year. During the life of the scheme sixteen applications for a discretionary payment due to exceptional hardship have been received. One application has been received for 2018-19.</p> <p>As the scheme is performing well it is recommended that it continue without revision or replacement for 2019/20.</p>
<b>B3</b> What are the contributions to Corporate Priorities?	Council Tax collection is a primary source of revenue to the Council. Provision of a Council Tax Reduction scheme ensures those with low incomes can afford to pay their Council Tax liability.
<b>B4</b> What are the Human Rights considerations?	The main Human Rights issues arising from this decision are as follows: There may be implications under Article 8 (Right to respect for private and family life) and Article 1 of the First Protocol (Protection of property) but these have been taken into account in the preparation of this report.

### Financial Implications

<b>B5</b> What are the financial implications?	<p>The main financial issues arising from this decision are as follows:</p> <p>These figures, along with the current collection rates show that the scheme is performing well compared to initial expectations. The Chief Accountant is aware of the current performance and expenditure of the scheme which is broadly in line with expectations for 2018/19.</p>
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**Revenue**

Date	03/12/2012		30/06/2018		Difference	
	Number	Amount	Number	Amount	Number	Amount
Pensioners	4198	3,375,209.93	2960	2,613,151.81	-1238	-762,058.12
Vulnerable Claimants	388	299,152.89	1993	1,936,762.60	1605	1,637,609.71
<b>Working Age Claimants</b>	<b>4586</b>	<b>3,674,362.82</b>	<b>4953</b>	<b>4,549,914.41</b>	<b>367</b>	<b>875,551.59</b>
Working Age Employed	1458	670,381.16	835	509,635.16	-623	-160,746.00
Working Age Other	2990	1,877,002.89	1103	744,852.34	-1887	-1,132,150.56
	<b>4448</b>	<b>2,547,384.05</b>	<b>1938</b>	<b>1,254,487.50</b>	<b>-2510</b>	<b>-1,292,896.55</b>
<b>Totals</b>	<b>9034</b>	<b>6,221,746.87</b>	<b>6891</b>	<b>5,804,401.91</b>	<b>-2143</b>	<b>-417,344.97</b>

<p>The finance section has been approved by the following member of the Financial Management Unit:</p>	<p>Please print name:  <div style="text-align: center; font-family: cursive;">LWA TURNER</div> <p>Please </p> </p>
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**Policy Framework**

<b>B6</b> Is the Decision wholly in accordance with the Council's policy framework?	Yes
<b>B6.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
<b>B6.2</b> Has it got the appropriate approvals under those provisions?	NA
<b>B7</b> Is the Decision wholly in accordance with the Council's budget?	Yes
<b>B7.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
<b>B7.2</b> Has it got the appropriate approvals under those provisions?	NA

## Equalities Implications

<b>B8</b> What are the Equalities implications:
<b>B8.1</b> Positive (Opportunities/Benefits): Council Tax Reduction continues to be available to any Council Tax payer in need of help in making their Council Tax payments. The Council's scheme also provides assistance to more vulnerable claimants, under its Council Tax Reduction Vulnerable Scheme policy.
<b>B8.2</b> Negative (Threats): N/A
<b>B8.3</b> The subject of this decision is not a policy, strategy, function or service that is new or being revised. An equality and health impact assessment is already in place for the current CTR scheme.
<b>B8.4</b> The equality impact assessment identified the following actions to be carried out:

Is it a Health or Equality action?	Issue/impact identified	Recommendation/Action required	Lead officer and timescale	Resource allocation
Health	Health, mental health, wellbeing, indirect impacts from social, economic and environmental living conditions	Referral to relevant agencies for advice and guidance.	Sarah Richardson; ongoing	R, B, & CC staff

## Risk Assessment

<b>B9</b> What are the Risk Assessment implications:
<b>B9.1</b> Positive (Opportunities/Benefits):  The current scheme is performing well and indications show that revenue should be as anticipated. The Council will continue to provide support to the most vulnerable Council Tax payers.

**B9.2 Negative (Threats):**

If the Council does not continue with its current scheme it will be forced to draft a new scheme for consultation or adopt the Government's default scheme, which will have an impact on the Council's finances. Any amendments to the current scheme which will provide less support to Council Tax payers will see a reduction in expenditure, however it may also see an increase in Council tax arrears.

**B9.3** The risks do not need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.

**Legal Considerations**

**B10** What are the Legal Considerations:

**B10.1** The main legal issues arising from this decision are as follows:  
Local Government Finance Act 2012

This section has been approved by the following member of the Legal Team:

Please print name:  
Angela Wakefield  
Solicitor to the Council, Monitoring  
Officer

Please



## Sustainability Implications

<b>B11</b> What are the Sustainability implications: <b>N/A</b>
<b>B11.1</b> The proposal [would/would not] result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures). The positive/negative impacts are set out below (please refer to guidance notes).
<b>B11.2</b> Positive (Opportunities/Benefits): <b>N/A</b>
<b>B11.3</b> Negative (Threats): <b>N/A</b>

## Health & Safety Implications

<b>B12</b> What are the Health & Safety implications:
<b>B12.1</b> A Risk Assessment has not been carried out and entered into Harriet for all significant hazards and risks because there are no significant hazards or risks arising from this decision.
<b>B12.2</b> [The significant hazards and risks have been identified in the Harriett Risk Assessment numbered [ ]. Any financial implications to mitigate against these hazards and risks are considered above.] <b>N/A</b>
<b>B12.3</b> [Control measures and an action plan have been identified for any significant hazards and risks identified in the risk assessment. The positive/negative impacts are set out below] <b>N/A</b>
<b>B12.3.1</b> Positive (Benefits) <b>N/A</b>
<b>B12.3.2</b> Negative (Threats) <b>N/A</b>

## Key Decision

<b>B13</b> Is this a Key Decision?	No
<b>Note: A Key Executive Decision is one where:</b>	
<ol style="list-style-type: none"> <li>1. <b>REVENUE</b> – Any contract or proposal with an annual payment or saving of more than £100,000</li> <li>2. <b>CAPITAL</b> – Any capital project with a value in excess of £150,000</li> <li>3. <b>A decision which significantly affects communities living or working in an area comprising two or more wards.</b></li> </ol>	
<b>B13.1</b> If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?	NA
<b>B13.2</b> If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in?	NA

**NOTE: If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.**

Please send the original signed document to [andrea.davies@eaststaffsbc.gov.uk](mailto:andrea.davies@eaststaffsbc.gov.uk)