

Manchester City Council Report for Resolution

Report to: Resources and Governance Scrutiny Committee – 11 January 2024
Executive - 17 January 2024

Subject: Changes to Council Tax Support Scheme from April 2024

Report of: Deputy Chief Executive and City Treasurer

Summary

The purpose of this report is to provide final recommendations for the Council's Council tax Support Scheme from April 2024 for the Executive to consider.

The report proposes changes to the Council's Council Tax Support Scheme in order that the scheme remains fit for purpose in response to cost-of-living challenges and the transition of most working age residents in receipt of welfare benefits onto Universal Credit.

The report follows a period of formal consultation on the proposals that change the scheme for working age residents in receipt of Universal Credit.

Recommendations

The Resources and Governance Scrutiny Committee is recommended to:

1. consider and comment upon the contents of the report and the steps being taken to continue to deliver a Council Tax Support Scheme that is cost effective and provides optimum support to low-income households within the available budget.

The Executive is requested to:

1. Note the outcomes of the consultation process and the Equality Impact assessment (EIA) both of which have supported and informed the final recommendations.
2. Approve the following changes to the Council Tax Support Scheme from 1 April 2024:
 - i. Increase the maximum CTS Award from 82.5% to 85% for working-age households.
 - ii. Adjust the UC excess income bands upwards by 2.5% to maintain parity with the 85% maximum award.
 - iii. Extend the maximum backdating period from six-months to 12-months.

Wards Affected: All

Environmental Impact Assessment - the impact of the issues addressed in this report on achieving the zero-carbon target for the city	The service seeks to operate in a way designed to avoid unnecessary travel by looking to provide services online, by phone or in the local area where possible.
Equality, Diversity and Inclusion - the impact of the issues addressed in this report in meeting our Public Sector Equality Duty and broader equality commitments	Consideration of equality, diversity and inclusion issues for Manchester residents have been taken into account in the development of the proposals. An Equality Impact Assessment has been completed.

Manchester Strategy outcomes	Summary of how this report aligns to the OMS/Contribution to the Strategy
A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities	The service operates policies and procedures developed to support the development of a thriving and sustainable city.
A highly skilled city: world class and home-grown talent sustaining the city's economic success	The service operates policies and procedures developed to support the development and growth of home-grown talent within the service and across the city.
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities	This report provides proposals on providing support to residents on a low income helping to maintain conditions that make Manchester a progressive and equitable city.
A liveable and low carbon city: a destination of choice to live, visit, work	N/A
A connected city: world class infrastructure and connectivity to drive growth	N/A

Full details are in the body of the report, along with any implications for:

- Equal Opportunities Policy
- Risk Management
- Legal Considerations

Financial Consequences – Revenue

The proposed changes are intended to make the Council Tax Support Scheme more generous for working age households and easier and more cost effective to administer.

The proposed changes are estimated to cost up to £770k.

Financial Consequences – Capital

None

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Background documents (available for public inspection):

Report to RAGOS

Proposed changes to the Council Tax Support Scheme from April 2024

[Changes to Council Tax Support Scheme from April 2024.pdf \(manchester.gov.uk\)](#)

1.0 Introduction

- 1.1 This report outlines the background, options and recommendations for delivering a local Council Tax Support Scheme (CTSS) for the Council from 1 April 2024. It also provides details and outcomes of both the consultation exercise and Equality Impact Assessment and any impacts on the final recommendations.
- 1.2 Most of the changes only affect working age claimants in receipt of Council Tax Support. Non-working age claimants (pensioners) are only affected by the proposed changes in point 4.2 where we are proposing to increase the maximum length of time we can backdate Council Tax Support.
- 1.3 While the government requires local authorities to design and administer their own local CTSS for working-age people with no maximum support requirements, councils are required by law to pay up to 100% Council Tax Support (CTS) for pension-age people.

2.0 Impact on residents

- 2.1 The main change proposed will make the Council's CTSS more generous for working-age households. The current CTSS pays up to 82.5% of the Council Tax bill leaving 17.5% to pay. The proposed CTSS would pay up to 85% of the Council Tax bill leaving 15% to pay.
- 2.2 Extending the CTS backdating period for working-age claims from six-months to 12-months allows greater flexibility to support vulnerable residents and reduces avoidable requests for reconsiderations and appeals.

3.0 Background

3.1 Council Tax in Manchester

- 3.1.1 Bills are sent for over 246,000 Council Tax accounts amounting to more than £225 million each year. Of this over one fifth of households receive financial support in the form of Council Tax Support totalling £44.973 million annually (figures at 31 May 2023, including precepting authorities charges). This is split between £28.941m working-age and £16.033m pension-age households.
- 3.1.2 Table 1 shows the property breakdown and benefit levels split across Council Tax bands (snapshot position as at 31 May 2023).

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Number of properties	136,144	42,415	36,912	19,847	6,694	3,185	1,259	145
Number of these that are empty	1,482	390	312	301	112	61	35	8
Number of working age households in receipt of partial Council Tax Support	3,445	644	337	76	24	6	1	0
Number of working age households in receipt of maximum Council Tax Support	23,975	2,679	1,071	230	61	12	3	0
Working age total	27,420	3,323	1,408	306	85	18	4	0
Number of pension age households in receipt of partial Council Tax Support	3,018	448	319	76	28	8	0	0
Number of pension age households in receipt of full Council Tax Support.	9,144	1,328	668	197	40	12	1	0
Pension age total	12,162	1,776	987	273	68	20	1	0

(Table 1)

3.2 Background to the current scheme

3.2.1 The localisation of Council Tax Support Schemes (CTSS) was announced in the 2010 Spending Review and in April 2013 Government transferred administration and responsibility of the Council Tax Benefits (CTB) system from DWP to Local Authorities with the stated aim of giving councils stronger incentives to cut fraud and get people back into work.

3.2.2 The CTSS was funded with a 10% reduced budget in 2013/14, with each authority designing and implementing a localised scheme and holding responsibility for any shortfall or surplus on the CTS budget. To achieve savings Manchester designed a CTS scheme which required all working age claimants to contribute to their net Council Tax liability (ranging from 8.5% in 2013/14 to 17.5% in 2018/19).

3.2.3 In April 2014 CTS funding was rolled into the Revenue Support Grant (RSG), where it has been assumed CTS has reduced year on year in line with the cuts to Manchester's Settlement Funding Assessments (SFA).

3.2.4 As at 31 May 2023, the notional 2023/24 CTS funding from Government is estimated at £24.159m, while the cost of the scheme is £44.973m, giving rise to a funding gap of £20.814m.

3.2.5 Table 2 below has been produced by the Council and models the loss in funding since 2012/13 due to CTS.

<u>Manchester CTS Scheme - reduced in proportion to SFA</u>	2012/13	2013/14	2019/20	2020/21	2021/22	2022/23	2023/24*
	£'000	£'000	£'000	£'000	£'000	£'000	£'000
CTB / CTS Scheme Funding	(42,310)	(37,390)	(22,281)	(22,644)	(22,674)	(22,846)	(24,159)
CTS Transition Grant	-	(997)	-	-	-	-	-
Total Govt funding	(42,310)	(38,387)	(22,281)	(22,644)	(22,674)	(22,846)	(24,159)
<i>SFA reduction applied %</i>			(5.2%)	1.6%	0.1%	0.8%	5.7%
Council Tax foregone	42,310	39,849	38,896	42,617	42,789	42,664	44,973
Net Loss (incl preceptor)	0	1,462	16,615	19,973	20,115	19,818	20,184

(Table 2) *forecast as at 31 May 2023

3.3 Manchester's previous CTS schemes

3.3.1 The schemes for working age residents have allowed for a maximum award based on the available budget and the savings that have had to be made to help the Council deliver a balanced budget.

3.3.2 2013/14 Scheme

The Council received a transitional award and Council Tax Support was based on a maximum of 91.5% of the amount due meaning that all working age claimants had to pay at least 8.5% of their liability.

3.3.3 2014/15 to 2016/17 (3 years)

Council Tax Support was based on a maximum of 85% of the amount due meaning that all working age claimants had to pay at least 15% of their liability.

3.3.4 2017/18 to 2018/19 (2 years)

Council Tax Support was based on a maximum of 82.5% of the amount due meaning that all working age households had to pay at least 17.5% of their liability.

3.3.5 It should be noted that pension age households are protected by government and are entitled to support for up to 100% of their Council Tax liability.

3.4 Manchester’s current CTS scheme

3.4.1 2019/20 to present (5 years)

As with the 2017/18 – 2018/19 CTSS Council Tax Support was based on a maximum of 82.5% of the amount due meaning that all working age households have to pay at least 17.5% of their liability.

Manchester’s current CTSS for working-age households who are not on Universal Credit continues to be primarily based on the default provisions offered by the government in 2012 and where possible uses the DWP assessment of income and needs, minimising the need for further means-testing by the local authority.

The difference is that from 2019/20 the Council introduced a banded scheme for working-age households who are on Universal Credit (see Table 3).

Current bands and award levels

Income Band	CTS Award
No excess Income	82.5%
Excess income £0.01 to £25.00	70%
Excess income £25.01 to £50.00	45%
Excess income £50.01 to £75.01	30%
Excess income £75.01 to £80.00	12%
Excess income over £80.00	Nil award

(Table 3)

3.4.2 Reasons for introducing a banded scheme

The main drivers for and advantages of operating the banded scheme were:

- Avoiding frequent trivial changes in Universal Credit (UC), thereby reducing,
 - The need to reassess entitlement and issue CTS notification letters
 - The volume and cost of rebilling for Council Tax
 - The need to re-profile payments and changes to direct debits and standing orders
 - Impacts on ‘current year charge’ recovery work
- A new claim for UC is treated as a claim for CTS (provided where the UC claimant has told DWP that they want to claim Council Tax Support)

The banded scheme was also designed with the aim of smoothing the ‘cliff edge’ for households when moving between income bands or becoming overscale for CTS.

Table 5 at Section 4.1 shows the Council Tax Support Universal Credit banded scheme and the amount of Council Tax left to pay for a property in Band A. The figures show how much a household on UC and eligible for CTS has to pay across the different bands under the current 2023/24 scheme and

how much they would pay if the proposed 2.5% increase in CTS was in operation.

Over the duration of operating the banded scheme around 4,500 fewer bills and adjustments have been applied each year than would have been the case without the scheme. The advantages of reduced administration and reduced rebilling of residents in response to small changes in Universal Credit are seen as positive outcomes. If a household reports a difficulty as a result of movement between bands the Council's Discretionary Council Tax Payment scheme may be used to offer proportionate support.

4.0 Proposed Changes

4.1 The following changes are proposed. These are incorporated in the Draft Council Tax Support Scheme shown at appendix 5.

4.2 Increase the maximum CTS award to 85% for working-age households and increase the UC bands by 2.5% in alignment

4.2.1 Increasing the maximum amount of CTS for working-age households from 82.5% to 85% and increasing the UC bands by 2.5% in alignment offers greater support for many of Manchester's poorest households.

4.2.2 Tables 4a and 4b show the current 2023/24 Council tax charges and the amount left to pay after the maximum 82.5% CTS award is applied; and the amount left to pay if a maximum 85% CTS award was in operation.

Property CTax Band	2023/24 bill (full charge)	Amount to pay after 82.5% CTS award	Amount to pay after 85% CTS award	Reduction in amount to pay in year
Band A	£1,313.00	£229.78	£196.95	£32.83
Band B	£1,531.83	£268.07	£229.77	£38.30
Band C	£1750.67	£306.37	£262.60	£43.77
Band D	£1,969.50	£344.66	£295.43	£49.24
Band E	£2,407.16	£421.25	£361.07	£60.18
Band F	£2,844.82	£497.84	£426.72	£71.12
Band G	£3,282.50	£574.44	£492.38	£82.06
Band H	£3,939.01	£689.33	£590.85	£98.48

(Table 4a)

Property CTax Band	2023/24 bill (single-person charge)	Amount to pay after 82.5% CTS award	Amount to pay after 85% CTS award	Reduction in amount to pay in year
Band A	£984.75	£172.33	£147.71	£24.62
Band B	£1148.87	£201.05	£172.33	£28.72
Band C	£1313.00	£229.78	£196.95	£32.83
Band D	£1477.13	£258.50	£221.57	£36.93
Band E	£1805.37	£315.94	£270.81	£45.13
Band F	£2133.62	£373.38	£320.04	£53.34
Band G	£2461.88	£430.83	£369.28	£61.55
Band H	£2954.26	£517.00	£443.14	£73.86

(Table 4b)

- 4.2.3 Table 5 shows the Council Tax Support Universal Credit banded scheme and the amount of Council tax left to pay for a property in Band A. The figures are for the current scheme and for the proposed 2.5% increase in CTS.

Band of income	Current support	Amount to pay after CTS award	Proposed 2.5% increase in CTS	Amount to pay after CTS award
£0.00 over applicable amount	82.5% of Council Tax	£229.73	85%	£196.95
£0.01 to £25 over	70%	£393.90	72.5%	£361.08
£25.01 to £50 over	45%	£722.15	47.5%	£689.33
£50.01 £75 over	30%	£919.10	32.5%	£886.23
£75.01 to £80 over	12%	£1,155.44	14.5%	£1,122.61
£80.01 over	No Support		No support	

(Table 5)

- 4.2.4 Table 6 shows the cost of increasing CTS to 85% and the UC bands by 2.5% based on individual data on the 2023/24 Council tax levels and the number of claimants as at 1 June 2023. It shows the Council's share of the cost at £699,682 (excluding the Police and Crime Commissioner, GM Fire & Rescue and Mayoral preceptors based on the 2023/24 Council share at 82.17% of the 2023/24 bill).

2023/24 CTS Caseload	No. of cases	Current cost as at 1 June 2023	Revised Cost of CTSS/UB bands +2.5%	Increase in Cost (incl preceptors)	Increase in Cost to Council only
Working Age UC	18,747	£15,800,548	£16,272,625	£472,077	£387,885
Working Age Non-UC	13,808	£12,284,132	£12,663,607	£379,475	£311,798
Pension Age*	15,315	£15,924,840	Nil	Nil	Nil
Total	47,870	£44,009,520	£28,936,232	£851,552	£699,682

(Table 6) *Pension age claimants are already in receipt of 100% CTS

4.2.5 Table 7 shows the cost of increasing the CTSS offer by 2.5% (based on individual system data) with a 4.99% increase (including the social care precept) in Council tax on the Council's share only. This shows a cost of £734,596.

2024/25 at 4.99% increase (MCC share only)	No. of cases	2023/24 costs (MCC only)	2024/24 (+4.99% Ctax increase)	Plus cost of CTSS/UC bands +2.5%	Overall increase from 2023/24	Increase due to +2.5% CTSS offer
Working Age UC	18,747	£12,982,603	£13,630,435	£14,037,675	£1,055,072	£407,240
Working Age Non UC	13,808	£10,093,321	£10,596,978	£10,924,335	£831,013	£327,356
Pension Age	15,315	£13,084,728	£13,737,656	£13,737,656	£652,928	Nil
Total	47,870	£36,160,653	£37,965,069	£38,699,666	£2,539,013	£734,596

(Table 7)

4.2.6 Appendix 1 provides examples of how increasing the maximum level of CTS from 82.5% to 85% may apply in certain scenarios.

4.3 Backdating

4.3.1 The Council's CTSS currently allows backdating of up to six months.

4.3.2 Extending the backdating period for up to one year, where the applicant shows good cause, would allow more Council Tax arrears to be cleared for some residents who have struggled to manage their finances and debts. In 2022/23 1,727 CTS cases were backdated. Of these 162 were pension-age cases and 1,565 were working-age cases. The total cost of backdating last year was £115k. Most cases do not need backdating for the full six months to award the additional eligible period of CTS. On this basis it is unlikely that many cases would require backdating for a full year if we introduced this change.

4.3.3 Extending backdating for CTS cases to 12 months may increase backdating costs by 20%. This would increase the costs for backdating by c£23k

£138k. If we increase CTS awards to 85% and increase Council Tax by 4.99% then the cost for backdating cases may rise by c£35k to approximately £150k.

5.0 Cost of proposed changes

- 5.1 The estimated additional cost to the Council, based on current caseload figures, of moving to a CTS scheme in 2024/25 with a maximum CTS Award of 85% for working-age households and adjusting the UC excess income bands upwards by 2.5% to maintain parity, is £699,682.
- 5.2 After applying the assumed 4.99% increase in Council Tax across the working-age and pension-age caseload indicates a total additional cost to the Council in 2024/25 of £734,596.
- 5.3 Extending the backdating period from six-months to 12-months carries an estimated cost to the Council of £35k in 2024/25, allows greater flexibility to support vulnerable residents and reduces avoidable requests for reconsiderations and appeals.

6.0 Feedback from Scrutiny and Executive

- 6.1 The proposals prior to consultation were considered at the September 2023 meeting of Resources and Governance Scrutiny Committee (RAGOS). RAGOS supported taking the proposals to public consultation and recognised that the outcomes would be reported back to Resources and Governance Scrutiny Committee and for approval by the Executive and Full Council in January 2024.

7.0 Consultation - major precepting authorities

- 7.1 As required by legislation the Council consulted the precepting authorities for Greater Manchester and received approval to consult on the proposals.

8.0 Consultation Exercise

8.1 Consultation requirements

- 8.1.1 The Council is required to consult on any proposed changes to CTS in accordance with Section 13A of the 1992 Local Government Finance Act (Paragraph 3 of Schedule 1A). This requires the following:

- 8.1.2 Preparation of a scheme:

- (1) Before making a scheme, the authority must (in the following order) -
 - (a) Consult any major precepting authority which has power to issue a precept to it,
 - (b) Publish a draft scheme in such manner as it thinks fit, and
 - (c) Consult such other persons as it considers are likely to have an interest in the operation of the scheme.

8.1.3 The consultation started on 2 October 2023 and ended on 12 November 2023.

8.2 Consultation approach and content

8.2.1 Details of the proposed changes were shared with the precepting authorities prior to the public consultation opening. No objections were received.

8.2.2 To ensure that the consultation reached as many benefit claimants and Manchester residents as possible, a wide-ranging consultation and engagement plan was developed. The approach was both digital and offline, ensuring that those most impacted by the proposals had the opportunity to respond. This was developed with the evaluation results of previous consultation exercises in mind.

8.2.3 A comprehensive consultation narrative, explaining the scheme and why it had been proposed and the impact on benefit claimants was used as the basis of both content for the Council website and a paper questionnaire.

8.2.4 The consultation process was delivered by means of an online questionnaire; 30,000 paper forms issued to Manchester households; and 1,300 paper forms made available to members and through libraries and housing offices. Forms and posters were also distributed to Wythenshawe Community Housing Group, One Manchester and Southway and made available in their offices.

8.2.5 A copy of the consultation document is included within the Council Tax Support Scheme Consultation 2023 Final Report at appendix 2 (see list of appendices at the end of the report).

8.3 Consultation Outcome

8.3.1 A report on the consultation outcomes, incorporating the consultation questions, is shown at appendix 2. A table showing the ethnicity responses is included at appendix 3.

8.3.2 A total of 4,737 questionnaires were completed, this includes 2,856 paper questionnaires (60%) and 1,881 online questionnaires (40%).

8.3.3 Asked to confirm whether the respondent or a member of their household was in receipt of CTS 31% of 4,644 respondents answered 'yes'.

8.3.4 In the age groups the headlines are that the 16-24 category is very underrepresented, the 25-34 category somewhat underrepresented, while the 65+ category is overrepresented.

8.3.5 The data for respondents who declared their ethnic origin show that the responses are broadly in line with the demographic make-up of the city:

- 18.33% of respondents to the survey identified as Asian, compared with 20.86% of the Manchester population based on the 2021 census results. (2.53 lower)

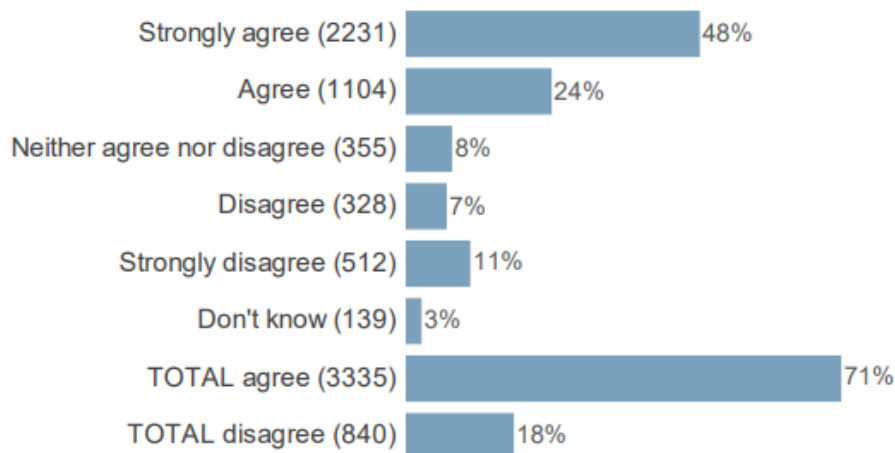
- 11.17% of respondents to the survey identified as Black, compared with 11.94% of the Manchester population based on the 2021 census results. (0.79 lower)
- 3.54% of respondents to the survey identified as Mixed, compared with 5.26% of the Manchester population based on the 2021 census results. (1.72 lower)
- 51.83% of respondents to the survey identified as White, compared with 56.82% of the Manchester population based on the 2021 census results. (4.99 lower)
- 9.45% of respondents to the survey identified as Other, compared with 5.12% of the Manchester population based on the 2021 census results. (4.33 higher)

8.3.6 Summaries of responses to the three main consultation questions are included below. It shows agreement to all the proposals.

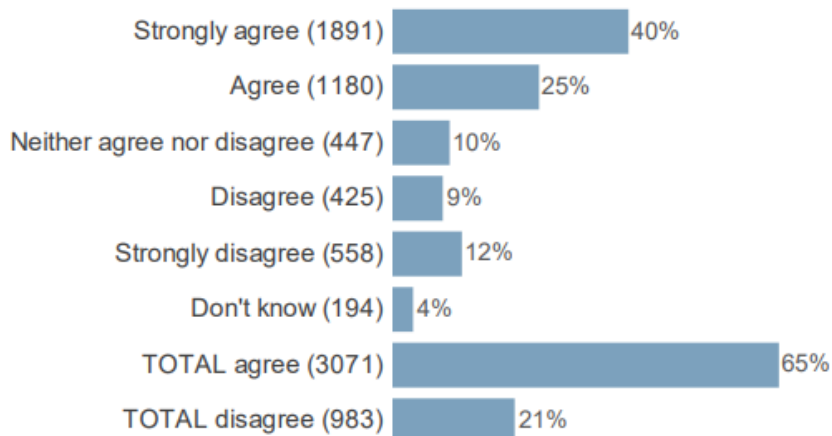
8.3.7 The consultation report includes analysis of subgroup responses including age, disability, sex, and other groups. In addition, 1,158 freeform comments were analysed and grouped into a number of common themes. These responses were considered when drawing our conclusions.

8.3.8 The subgroup responses and freeform comments were generally representative of the headline responses below:

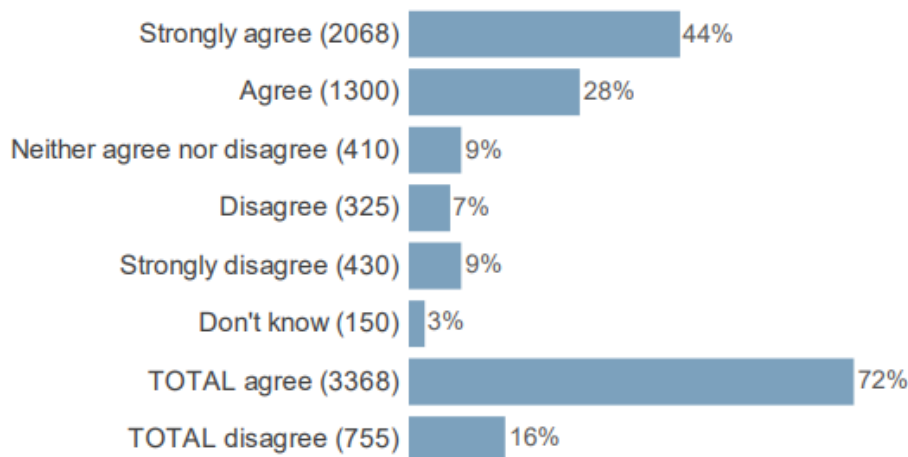
Q1. Do you agree or disagree that we should increase the maximum Council Tax Support from 82.5% to 85% for working-age residents?



Q2. Do you agree or disagree that we should increase the bands of Council Tax Support by 2.5%?



Q3. Do you agree or disagree that we should extend the period of backdating from six months to one year where residents have a good reason for not making a claim sooner?



8.3.9 The Council received a submission from the Royal British Legion, which is incorporated within the Council Tax Support Scheme Consultation 2023 Final Report at appendix 3. The submission offers no comments in support or objection to the proposed changes to the Councils CTS scheme. The other issues raised within the submission are being addressed through the Council's Armed Forces Steering Group.

9.0 Equality Impact Assessment

9.1 As a public body the Council has a number of statutory duties under equalities legislation. These are often referred to as the Public Sector Equality Duties (PSED). The PSED require the Council, through its decision making process, to give due regard to the need:

- to eliminate unlawful discrimination, harassment and victimisation and

other conduct prohibited by the Equality Act;

- to advance equality of opportunity between people who share a protected characteristic and those who do not;
- to foster good relations between people who share a protected characteristic and those who do not.

9.2 This involves in particular having due regard, to the need to:

- (a) tackle prejudice; and
- (b) promote understanding

9.3 The nine protected characteristics are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race, religion or belief, sex, and sexual orientation.

9.4 The Equality Act explains that having due regard for advancing equality involves:

- Removing or minimising disadvantages suffered by people due to their protected characteristics
- Taking steps to meet the needs of people from protected groups where these are different from the needs of other people. Particular attention needs to be paid to the needs of disabled people in taking account of this requirement.
- Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.

9.5 Compliance with the duties may involve treating some persons more favourably than others; but that is not to be taken as permitting conduct that would otherwise be prohibited by or under the Act.

9.6 Other vulnerable groups identified by the Council are also included in the EIA analysis:

- People with continuing health conditions
- People with caring responsibilities
- Homeless people
- Ex-Armed Forces personnel and their families
- Children, families and other people living in poverty
- Care-experienced young people and care-leavers

9.7 An Equality Impact Assessment (EIA) has been completed to inform members of the relevant more detailed issues in considering the recommendations in this Report (appendix 4, see list of appendices at the end of the report).

9.8 The EIA on the Council's Council Tax Support Scheme 2024/25 onwards found that the scheme will not have a disproportionate impact on any of the protected equality groups. The CTS scheme maintains the award of premiums

and discounts certain benefits that recognise the needs of disabled people, those with children and caring responsibilities. The City Treasurer has considered the EIA, the issues raised and the Council's overall financial position.

10.0 Key Policies and Considerations

10.1 Risk Management

10.1.1 There is a risk of increased demand and budget pressure resulting from an increase in households needing assistance or existing claimants' income reducing.

10.1.2 The future demand and impact cannot be determined with any certainty so will be subject to ongoing review in developing and adapting the scheme cognisant of budget restrictions.

10.2 Legal Considerations

10.2 The legal considerations are contained within the body of this report.

11.0 Conclusions

11.1 The consultation supports the Council's approach and aims of amending the Council's Council Tax Support Scheme in order that the scheme remains fit for purpose in response to cost-of-living challenges and the transition of most working age residents in receipt of welfare benefits onto Universal Credit.

11.2 The proposed changes are estimated to cost up to £770k.

12.0 Recommendations

12.1 Resources and Governance Scrutiny Committee is requested to consider and comment upon the contents of the report and the steps being taken to continue to deliver a Council Tax Support Scheme that is cost effective and provides optimum support to low-income households within the available budget.

12.2 Executive is requested to:

1. Note the outcomes of the consultation process and the Equality Impact assessment (EIA) both of which have supported and informed the final recommendations.
2. Approve the following changes to the Council Tax Support Scheme from 1 April 2024:
 - i. Increase the maximum CTS Award from 82.5% to 85% for working-age households.

- ii. Adjust the UC excess income bands upwards by 2.5% to maintain parity with the 85% maximum award.
- iii. Extend the maximum backdating period from six-months to 12-months where the resident demonstrates good cause.
- iv. The Council will monitor and review the Council Tax Support Scheme to ensure that it continues to support the Council's policies. The Council Tax Support Scheme may be amended for subsequent years, but should this happen there will be further consultation. If no revised scheme is published, this scheme will continue to apply to subsequent years. However, the figures set out in the scheme in respect of applicable amounts, income and capital disregards and non-dependants' deductions may still be uprated to allow for inflation. Any such uprating will take effect on 1 April each year. If the figures provided in the prescribed requirements change, the Council reserves the right to amend the figures quoted in the scheme without further consultation.

13.0 Appendices

Appendix 1 - Examples of how much Council Tax a household on CTS pays in 2023/24 and may pay in 2024/25

Appendix 2 - Council Tax Support Scheme Consultation 2023 Final Report

Appendix 3 - Consultation ethnicity responses

Appendix 4 - Equality Impact Assessment

Appendix 5 - Draft Council Tax Support Scheme