

**Manchester City Council
Report for Resolution**

Report to: Resources and Governance Scrutiny Committee – 6 September 2018
Executive - 12 September 2018

Subject: Proposed changes to the Council Tax Support Scheme

Report of: The City Treasurer

Summary

This report proposes changes to the Council's Council Tax Support Scheme. The changes are proposed so that the scheme remains fit for purpose as working age residents in receipt of welfare benefits are moved onto Universal Credit.

The report seeks approval from members to formally consult on the proposals that change the scheme for working age residents in receipt of Universal Credit.

Recommendations

1. 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.
 2. Executive is requested to:
 - i approve the proposals contained in the report and agree to the start of a formal consultation exercise to take place between 13 September and 31 October 2018; and
 - ii note that the outcome of the consultation will be reported back to Executive in December 2018.
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Wards Affected: All

Manchester Strategy outcomes	Summary of the contribution to the strategy
A thriving and sustainable city: supporting a diverse and distinctive economy that creates jobs and opportunities	The proposals have been considered to ensure that they do not have a negative impact on the transition into work or maintaining employment
A highly skilled city: world class and home grown talent sustaining the city's economic success	The proposals have been considered to ensure that they do not have a negative impact on the transition into work or maintaining employment
A progressive and equitable city: making a positive contribution by unlocking the potential of our communities	N/a

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 changes under discussion are not motivated by a requirement to reduce the cost of the scheme but are intended to make the scheme easier and more cost effective to administer and less onerous and complex for claimants. The changes are particularly difficult to cost because it is not possible to say what will happen to people moving on to Universal Credit.

Some will gain higher levels of Council Tax Support, others may lose, maybe after some transitional protection from DWP. We expect the cost of the Manchester scheme including the proposed changes to be broadly neutral, particularly given the context of falling caseloads. But there will be a need to fund additional software to support a banded scheme.

Financial Consequences – Capital

None

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Background documents (available for public inspection): None

1. Introduction

This report outlines the background, options and recommendations for delivering a local Council Tax Support scheme for the Council from April 2019.

The changes only affect working age claimants in receipt of Universal Credit. Non-working age claimants (pensioners) and those working age claimant not in receipt of Universal Credit are unaffected by the changes in this report.

It also provides details of how consultation and Equality Impact Assessments will be carried out.

2. What impact will this report have on residents?

The proposed changes are designed to make the process of claiming CTS as easy as possible for working age people claiming Universal Credit. Other elements of the Council's CTS scheme which do not apply to working age people claiming Universal Credit are already designed to make claiming and maintaining entitlement to CTS as simple as possible.

It is important to recognise that UC is not in fact 'Universal'. CTS has to be claimed separately from the Council. Current experience shows that residents claiming UC often fail to understand this requirement.

When claiming UC claimants are asked if they are liable for Council Tax and if they want to claim CTS. If they confirm that they do wish to claim CTS the DWP set a flag on their system that means the Council is notified of the claim for UC and later on notified if the UC claim is paid. We are proposing that these notifications constitute a claim for CTS. This removes the need to complete a separate claim for CTS.

This approach will limit the number of people on UC who fail to claim CTS. In turn this will limit the numbers receiving Council Tax reminders, summons and contact from the bailiff.

Unfortunately the Council will not be made aware of people claiming UC who do not tell the DWP they are liable for Council Tax or wish to claim CTS. In these cases it is more likely that they will receive Council Tax reminders and if they do not respond to these, summons and possible bailiff action.

A similar situation may arise when people who are on UC and receiving CTS have a short term break in entitlement to UC because of a change in their income. The Council will be notified that the claim for UC has ended but the UC system does not notify the Council when the claim is reinstated.

Also there are circumstances where the level of a claimant's Universal Credit award increases and makes them over-scale for Council Tax Support for a short term period and their CTS claim is ended. This action causes the DWP flag to be removed and the UC system will not notify the Council of future changes to UC. In these cases a new claim for CTS must be made when the level of the UC award drops again.

In response to these issues we propose that we amend our Council Tax Support Scheme to allow the Council to treat new CTS claims which have been made following a break in entitlement to UC or CTS of up to six months as being made on the date on which entitlement to UC resumes (or falls to a level at which CTS is payable) or six months before the day on which the claim is received, whichever is the later.

The Council Tax recovery process means that residents will have received a bill, a reminder, a summons, notice of a liability order / bailiff warning letter, second bailiff warning letter, and then multiple contacts from the bailiff within six months of their account going into arrears. This offers a number of opportunities to remind residents of the need to claim CTS. All of these documents reference CTS and where to go for help and advice.

A big change introduced by UC is that any changes in a claimant's income, however small, will be reported to the Council. Under the 2018/19 CTS Scheme this means the Council must reassess their CTS claim every time a change in income is notified. This in turn means a new Council Tax bill is issued and it may mean a new payment plan needs agreeing. Current figures suggest an average of four changes reported per UC claim each year although it could be as many as twelve changes each year for monthly fluctuating income levels.

To make the Council's CTS Scheme easier to understand and to avoid creating new Council Tax bills every time a small change in UC income is reported a new banded scheme is recommended (details are shown at section 7. of the report). This would mean that where a change in a resident's UC income fell within the same income band that their previous UC income was in, no change would be made to their CTS award. In turn no new letters or bills would be issued.

It is also recognised that DWP sanctions can cause additional financial pressures for residents. In order to mitigate this the Council's CTS Scheme maintains CTS based upon the resident's existing CTS award for the period of the sanction. This is already in place and no changes are required to maintain this approach.

3. Background

3.1 Council Tax in Manchester

Bills are sent for over 228,000 Council Tax accounts amounting to more than £225 million each year. Of this around one third of residents receive financial support in the form of Council Tax Support totalling £38.8 million annually.

The following table shows property breakdown and benefit levels split across the Council Tax bands. This was based on a snapshot position as at the end of March 2018.

	Band A	Band B	Band C	Band D	Band E	Band F	Band G	Band H
Number of properties	132,384	39,025	32,784	15,603	5,499	2,059	840	103
Number of these that are empty	3,762	1,255	1,228	754	293	117	52	8
Number of working age households in receipt of partial Council Tax Support	5,753	978	547	89	28	4	0	0
Number of working age households in receipt of maximum Council Tax Support	26,039	2,601	924	205	42	10	2	0
<i>Working age total</i>	<i>31,792</i>	<i>3,579</i>	<i>1,471</i>	<i>294</i>	<i>70</i>	<i>14</i>	<i>2</i>	<i>0</i>
Number of non-working age (elderly) households in receipt of partial Council Tax Support	3,647	555	359	102	40	20	0	0
Number of non-working age (elderly) households in receipt of full Council Tax Support.	10,792	1,411	781	211	48	12	1	0
<i>Non-working age (elderly) total</i>	<i>14,439</i>	<i>1,966</i>	<i>1,140</i>	<i>313</i>	<i>88</i>	<i>32</i>	<i>1</i>	<i>0</i>

The current cost of the scheme based on end of March 2018 data is £38.8m. This was split £24.3m working age and £14.5m non-working age (pensioner) households.

3.2 Background to the current scheme

The localisation of Council Tax Support (CTS) 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 aim of giving councils stronger incentives to cut fraud and get people back into work.

The Council Tax Support scheme (CTS) 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 in 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).

In April 2014 CTS funding was rolled into 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).

In 2018/19 notional CTS funding from Government is estimated at £23.5m, while the cost of the scheme is £38.6m, giving rise to a funding gap of £15.1m.

The table below has been produced by the Council and models the loss in funding from 2012/13 to 2018/19 due to CTS.

Manchester CTS Scheme - SFA	2012/13 £'000	2013/14 £'000	2014/15 £'000	2015/16 £'000	2016/17 £'000	2017/18 £'000	2018/19 £'000
CTB / CTS Scheme Funding	(42,310)	(37,390)	(33,983)	(28,753)	(26,530)	(24,591)	(23,501)
CTS Transition Grant	-	(997)	-	-	-	-	-
Total funding	(42,310)	(38,387)	(33,983)	(28,753)	(26,530)	(24,591)	(23,501)
<i>SFA reduction %</i>			-9.1%	-15.4%	-7.7%	-7.3%	-4.4%
Claimant Council Tax foregone	42,310	39,849	38,763	40,301	40,048	38,750	38,623
Net Loss	0	1,462	4,780	11,548	13,518	14,159	15,122

3.3 Manchester's current CTS scheme

Manchester's present scheme is 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 scheme for working age residents has been developed based on 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.

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.

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.

2017/18 to the present

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

It should be noted that non-working age residents (pensioners) are protected by government and are entitled to support for up to 100% of their Council Tax liability

4. Impact of Universal Credit

4.1 Roll out of Universal Credit in Manchester

In Manchester the roll-out of Universal Credit “full service” is now complete. Working Age claimants are generally no longer be able to make a new claim to “legacy” benefits – income-based Jobseeker’s Allowance, income-related Employment and Support Allowance and Income Support from DWP, Child Tax Credit and Working Tax Credit from HMRC and Housing Benefit from the Council; instead they need to claim Universal Credit.

With “full service” fully rolled out nationally by the end of 2018/19, existing cases on legacy benefits will be transferred to Universal Credit through a process of “managed migration”. The government is currently consulting on the detail of this process but it is possible that as early as autumn 2019, Manchester’s working age Housing Benefit claims and other legacy benefits could end, with those affected having to make a claim for Universal Credit instead.

This would leave Manchester’s Benefits Service providing Housing Benefit only for the elderly and for smaller numbers of people in specialised accommodation (though the government is also considering changes that would perhaps defer the migration of people with severe disabilities).

Residents in receipt of Universal Credit are required to make a separate claim for Council Tax Support with the Council.

4.2 Universal Credit and the impact on Council Tax Support

4.2.1 Assessing claims for Universal Credit within the current CTS framework

Universal Credit will shortly be the single mainstream provision for most working age people on low income.

Officers within the Council have been considering the impact of Universal Credit on the Council Tax Support scheme to appraise whether it is fit for purpose.

One of the key things that officers considered was how Council Tax Support should be offered for residents in receipt of Universal Credit.

Based on the current scheme and assessment model, a person on Universal Credit without earnings receives the maximum Council Tax Support, currently 82.5% of liability unless non-dependant deductions apply

For those on Universal Credit with earnings, entitlement to Council Tax Support will always be below the maximum. As earnings increase entitlement to Council Tax Support tapers off gradually. As above, non-dependant deductions may apply.

Although Universal Credit does not entirely match the detail of legacy benefits, it does make provision for people with disabilities and caring responsibilities; it makes provision for children; it helps with rent, and it provides work incentives. Where it provides a lower level of support than legacy benefits, there is a scheme of transitional protection available at the point of migration to Universal Credit under the “managed migration” process. At present there is no transitional protection for those for whom a change means they move from legacy benefits to Universal Credit by “natural migration”.

Officers concluded that it would be appropriate to align Manchester’s Council Tax Support scheme with Universal Credit, particularly if this enables the Council to draw on the assessment work carried out by DWP to minimise costs and reduce the need for claimants to provide the Council with the same information and evidence they have already provided to DWP.

4.2.2 Sanctions

Universal Credit claimants who do not comply fully with their claimant commitment may be sanctioned so that their award of UC is reduced or suspended. The Council’s Council Tax Support Scheme maintains CTS based on the existing award for the sanctioned period. This means that we do not end or suspend CTS as a result of a sanction notification.

4.2.3 Issues with aligning to Universal Credit

As part of this appraisal work, areas within the UC regime were identified as issues that should be considered by the Council. These relate to:

- Maximising take-up and continuing entitlement to Council Tax Support;
- Responding to fluctuating income details of UC that result in nugatory work and monthly changes to the assessment of the CTS claim and the Council Tax bill;
- The length of time that it can take to assess entitlement to UC by the DWP;
- The conditionality and sanctions regime within UC; and
- What constitutes a claim for Council Tax Support.

The aim of considering these issues was to ensure that:

- Any changes are within the existing budget and do not significantly increase the cost of the scheme;
- The scheme being provided maximises take-up and continuing entitlement;
- The scheme is as simple as possible for residents to understand and manage;
- The administration is as cost effective as possible; and
- The scheme does not have a negative impact on Council Tax collection.

The issues are explored in further detail below along with potential responses.

4.3 Areas for discussion

4.3.1 Avoiding frequent trivial changes

Issue

A key component of Universal Credit is its use of “real time information” supplied (generally monthly) on earnings by employers and on pensions by pension providers. This allows Universal Credit to track changing incomes.

The current Housing Benefit scheme and the Council Tax Support scheme in its application to people not on Universal Credit, provide specifically for fluctuating earnings, avoiding the need for frequent change to entitlement, but Universal Credit is recalculated monthly on the basis of the latest payroll information and details of changed entitlement are routinely fed automatically in electronic format to local authorities for reassessment of Council Tax Support cases.

The result of this is that Universal Credit can and does change frequently, even monthly, particularly for those in work. If a local authority changes Council Tax Support entitlement to reflect this, there is not just the work involved to reassess entitlement (even if this can be automated to any extent) but the cost of rebilling for Council Tax, and re-profiling of expected payments with the consequent changes to direct debits and standing orders and there are implications for ‘current year charge’ recovery work.

Local authorities are looking for ways to avoid this nugatory work. There is a range of possible approaches such as fixed term awards, ignoring changes up to a certain level or banded entitlement so that changes within agreed ranges leave entitlement at the same banded level.

Proposal to mitigate and respond to this issue

All have their drawbacks but if automated processing of notified changes can be developed adequately a banded scheme seems to offer the most prudent approach with the lowest processing burden. Entitlement would be one of a small number of percentages of liability for Council Tax based on a table of bands for income exceeding the applicable amount so that most small changes of income would leave the claimant in the same band of entitlement.

4.3.2 How Universal Credit claimants claim Council Tax Support

Issue

In the past, Manchester has offered a combined claim form for Housing Benefit, Council Tax Support and other benefits it administers and Jobcentres have taken claims for Housing Benefit and Council Tax Benefit as part of the process for claiming the DWP legacy benefits.

A claim for Universal Credit does not incorporate a claim for Council Tax Support though claimants are usually asked whether they are claiming or want to claim Council Tax Support. Those who say yes are advised to claim from the Council but their answer also initiates automated data sharing from DWP to us.

Many people who claim Universal Credit do not go on to make a claim for Council Tax Support and attempts to persuade them to make a claim are often unsuccessful.

Proposal to mitigate and respond to this issue

It is proposed that we change the Council Tax Support scheme so that the Council is able to treat the initial DWP data sharing documents we receive as a claim for Council Tax Support on the basis that it is only provided where the Universal Credit claimant has told DWP that they want to claim Council Tax Support.

4.3.3 Date of claim and waiting for award

Issue

People claiming Universal Credit often face a long wait before entitlement is determined.

Proposal to mitigate and respond to this issue

That Council Tax Support is paid from the same date as the Universal Credit once entitlement to Universal Credit has been confirmed.

4.3.4 Gaps in entitlement to Universal Credit and Council Tax Support

Issue

There are circumstances where short term changes in income (typically within a one-month period) will cause people to move off and then back onto Universal Credit. In these cases the Council will be notified of the end of UC but will not be notified by the Department for Work and Pensions when the UC claim is reinstated. This means that the Council cannot prompt people to reclaim Council Tax Support. It is likely that a high proportion of people who move off and back onto Universal Credit in these circumstances will not reclaim CTS promptly.

Also there are circumstances where the level of a claimant's Universal Credit award increases and makes them over-scale for Council Tax Support for a short term period and their CTS claim is ended. In these cases a new claim for CTS must be made when the level of the UC award drops again.

Proposal to mitigate and respond to this issue

We propose that we amend our Council Tax Support Scheme to allow the Council to treat new CTS claims which have been made following a break in entitlement to UC or CTS of up to six months as being made on the date on which entitlement to UC resumes (or falls to a level at which CTS is payable) or six months before the day on which the claim is received, whichever is the later.

This approach sits in line with the Council Tax Support backdating policy that allows the Council to backdate claims for up to a maximum of six months. This is felt to be sufficient time to support people who are not immediately aware of the need to claim Council Tax Support separately from Universal Credit.

4.3.5 Notifications

Issue

At present reassessment of Council Tax Support leads to a benefit notification letter and a revised Council Tax bill. The benefit notification letter is sent even if the

support paid and the Council Tax due have not changed. This can be confusing and frustrating for residents and creates avoidable costs in postage and enquiries.

Proposal to mitigate and respond to this issue

If the Council goes ahead with a banded scheme, where reassessment does not change entitlement, it is proposed that benefit notification letters are not sent unless the change is such that it results in a different banded entitlement and a revised Council Tax bill is issued.

4.3.6 Transitional Support to people who lose some entitlement to CTS

Issue

Migration to Universal Credit means there are both gainers and losers (some with transitional protection).

Under the present scheme, some (gainers or losers overall) would receive a higher level of Council Tax Support, in particular because their Universal Credit will passport them to full Council Tax Support where rules for those not on Universal Credit mean there is a taper deduction for excess income.

Changes to the Manchester scheme, particularly to a banded approach, also involve winners and losers though the amounts involved are for the most part relatively small and can be justified by the overriding need to simplify and streamline the scheme at a point when there is no expectation of cost saving.

Proposal to mitigate and respond to this issue

It is proposed that the current scheme of discretionary Council Tax payments is extended to include transitional support for people affected by the proposed changes whose Council Tax Support is reduced by more than a set level.

5. Cost of changes

The changes under discussion are not motivated by a requirement to reduce the cost of the scheme but are particularly difficult to cost because it is not possible to say what will happen to people moving on to Universal Credit. Some will gain higher levels of Council Tax Support, others may lose, maybe after some transitional protection from DWP. We expect the impact on the cost of the Manchester scheme to be broadly neutral, particularly given the context of falling caseloads. But there will be a need to fund additional software to support a banded scheme.

6. Financial modelling and impacts of a banded scheme

Officers have explored various financial models for banded schemes that meet the scheme objectives and remain cost neutral.

The following model for a banded scheme is proposed:

For a person entitled to Universal Credit, if their income is below their applicable amount or the same as their applicable amount, their Council Tax Support will be the

standard maximum amount, currently 82.5% of liability (adjusted as appropriate for non-dependant deductions etc) as now.

For those whose income is higher than their applicable amount, their Council Tax Support will be at the level set in the table below (less any non-dependant deduction etc) according to the amount by which their income is above their applicable amount.

Excess weekly income greater than	Excess weekly income no more than	% reduction of Council Tax liability
£80.00	-	Nil
£75.00	£80.00	12%
£50.00	£75.00	30%
£25.00	£50.00	45%
£0.00	£25.00	70%
-	£0.00	82.5%

Attached as Appendix 1 is a financial model showing the financial impact of the scheme based on current awards. This shows an additional cost of circa £40,000, however this is expected to be offset by an expected caseload reduction.

Attached as Appendix two is a model showing the financial impact on household types in the city.

7. Proposals to change the scheme

That the following changes are made to the Council Tax Support Scheme from 1 April 2019 in respect of people entitled to Universal Credit.

1. A person for whom the Council receives both a New Claim Universal Credit Data Share notification from the Department for Work and Pensions and a consequent notification of entitlement to Universal Credit (a "First Payment Universal Credit Data Share Record") shall be deemed to have made a claim for a reduction under this scheme on the first day of entitlement to Universal Credit to which that notification of entitlement refers.
2. The amount of an award under this scheme for a person entitled to Universal Credit shall be
 - (a) for a person whose income is no greater than the applicable amount, at the level of the Maximum Council Tax Reduction for a person of working age as set out in paragraph 2 of the scheme;
 - (b) for a person whose income is greater than the applicable amount, at the level set out in the following table according to the band in which their excess income falls.

Excess weekly income greater than	Excess weekly income no more than	% reduction of Council Tax liability
£80.00	-	Nil
£75.00	£80.00	12%
£50.00	£75.00	30%
£25.00	£50.00	45%
£0.00	£25.00	70%
-	£0.00	82.5%

3. Where an award of a reduction under this Scheme is ended because an associated award of Universal Credit has ended or the amount of UC in payment rises to a level that ends entitlement to Council Tax Support and that award of Universal Credit is subsequently reinstated (whether at the same rate or at a different rate) or drops to a level that triggers eligibility for Council Tax Support within a period of six months, a new claim for a reduction is required. A new claim in these circumstances shall be treated as made on the date on which entitlement to Universal Credit resumed / reduced or six months before the day on which the claim is actually received, whichever is the later.
4. 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.
5. Where the Council receives notification from the Department for Work and Pensions of a change to Universal Credit and the changed assessment does not result in an alteration to the amount of a reduction under this scheme, the Council is not required to notify the claimant of its recording of that change.

8. Consultation

The Council has a duty to consult on its local Council Tax Support scheme. This includes the precepting authorities in Greater Manchester (the Fire and Police).

Following consultation with the precepting authorities the consultation will take place between 13 September and 31 October 2018.

The results and appraisal of the consultation responses along with the final proposals will be bought back for comment by the Resources and Governance Scrutiny Committee and for approval by the Executive in December 2018.

9. Equality Impact Assessments

The requirements of Section 149 of the Equality Act state that public bodies must have due regard to the need to:

- i. Eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Act.
- ii. Advance equality of opportunity between people who share a protected characteristic and people who do not share it; and
- iii. Foster good relations between people who share a protected characteristic and people who do not share it.

The Council is undertaking a comprehensive Equality Impact Assessment of the proposals. The assessment will consider in detail what impact the proposals could have on the protected characteristics: age, disability, gender reassignment, pregnancy, maternity, race, religion or belief, sex and sexual orientation.

Outcomes from the consultation will be reported to the Executive in December 2018 for a decision and will be accompanied by the equality impact assessment.

10. Key Policies and Considerations

10.1 Risk Management

There is a continued risk of increased demand resulting from higher take up, or increased numbers needing assistance or existing claimants' income reducing that are the responsibility of the Council.

There is an increased risk due to the implementation of Universal Credit. This is a risk where the future demands 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 (c) Legal Considerations

The Council is under a duty to consult on any substantive changes to its Council Tax Support Scheme, and it is important that such consultation takes place at a time when proposals are still at a formative stage and gives sufficient reasons for any proposal to permit a person to give an informed response. Adequate time must be given for consideration and response, and the product of consultation must be conscientiously taken into account in finalising any proposals. As set out in the report it's also important that the Council carries out an Equality Impact Assessment of the proposals.

11. Recommendations

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.

Executive is requested to;

- i Approve the proposals contained in the report and agree to the start of a formal consultation exercise to take place between 13 September and 31 October 2018.
- ii Note that the outcome of the consultation will be reported back to Executive in December 2018.