



**REPORT of  
DIRECTOR OF RESOURCES**

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**to  
COUNCIL  
24 FEBRUARY 2022**

**COUNCIL TAX SUPPORT SCHEME 2022 / 23**

**1. PURPOSE OF THE REPORT**

- 1.1 To approve a significantly unchanged Local Council Tax Support Scheme (LCTS) and associated policies for 2022 / 23, with minor technical amendments as set out at section 2 (a) to (c) below.

**2. RECOMMENDATIONS**

- (i) That the following changes to the existing schemes are approved:
- a. a cost of living increase in line with the Department for Work and Pensions schemes be included in the Local Council Tax Support Scheme for 2022/23 for Pensioners only;
  - b. that any legislative changes being introduced to the Housing Benefit Scheme, for 2022 / 23 are mirrored in the Councils LCTS scheme to ensure consistency;
  - c. minor technical amendments to ensure that we are able to administer the scheme reflecting current local and national guidance;
- (ii) that this decision has been made following Members careful reading of and regard to the Equality Impact Assessment at **APPENDIX 1**;
- (iii) That the updated Exceptional Hardship Fund for Council Tax Support Framework (**APPENDIX 2**) be endorsed.

**3. SUMMARY OF KEY ISSUES**

- 3.1 Following the abolition of the National Council Tax Benefit Scheme in 2013 a replacement LCTS Scheme was approved by the Council on 13 December 2012 (Minute No. 688 refers), and a substantially unchanged scheme was approved for the subsequent years up to and including 2021 / 22.
- 3.2 The current scheme reflects the Council's decision to deliver a long-term sustainable scheme based on cost neutral principles, and it proposed that minimal changes be introduced to the scheme to ensure that it reflects national legislative changes

### 3.3 **Scheme Costs and impact on Council Tax Collection**

- 3.3.1 The net cost of the Council Tax Support Scheme for 2021/22 to date is being largely contained within the collection fund. The consequence of future welfare reform and the continuing impact on collection rates due to the pandemic may adversely affect this, but based upon current projections the proposed LCTS scheme remains sustainable for 2022 / 23.
- 3.3.2 Additional support and advice continue to be provided to customers who have difficulty in paying, including independent budgeting and financial advice provided by Maldon Citizens Advice.

### 3.4 **Hardship Provision**

- 3.4.1 It is proposed that the Council continues to offer this scheme for 2022 / 23 and that the framework is updated only to reflect universal credit arrangements. Members are asked to endorse the updated framework at **APPENDIX 2**.

### 3.5 **Discretionary reduction provision**

- 3.5.1 It is proposed that the Council continues to adopt a largely unchanged policy and that it is updated only to reflect the absence of the one off £150 hardship payment scheme as there is longer any central government funding to available to deliver this.

## 4. **CONCLUSION**

- 4.1 The significantly unchanged scheme supports the delivery of a largely cost neutral LCTS Scheme within the budget proposed for 2022 / 23.
- 4.2 An Equality Impact Assessment has been undertaken showing no significant issues with the proposed documents.

## 5. **IMPACT ON STRATEGIC THEMES**

- 5.1 A Local Council Tax Support Scheme supports the Councils Goal of “Healthy, safe and vibrant communities” by ensuring that the service can be targeted to reduce inequalities and the goal of “excellent services and value for money” by complying with its statutory obligations in the most efficient and effective way.

## 6. **IMPLICATIONS**

- (i) **Impact on Customers** – 3,332 residents are currently entitled to LCTS which is a decrease from 3,512 in the previous year.
- (ii) **Impact on Equalities** – An Equalities Impact Assessment of the LCTS scheme has been undertaken. Members are asked to carefully consider the content of the assessment as part of their decision to approve the proposed LCTS scheme for 2022 / 23.
- (iii) **Impact on Risk** – The proposed scheme is expected to continue to deliver a cost neutral scheme. The cumulative effects of various welfare reforms and Pandemic continue to have an effect both upon Council Tax collection and the number of customers with housing issues. The impacts are being

monitored with help and advice being provided by the Council and its partners to support customers

- (iv) **Impact on Resources (financial)** – The cost of the proposed scheme is largely within budget. The expenditure on the scheme is monitored on a monthly basis, and any significant variations will be reported to Members.
- (v) **Impact on Resources (human)** – The proposed LCTS scheme can be delivered within existing staffing resources.
- (vi) **Impact on the Environment** – None.
- (vii) **Impact on Strengthening Communities** – None.

Background Papers: No

Enquiries to: Michelle LaMarre, Lead Specialist Revenues and Benefits.