Complete the questions below as fully as possible. The boxes will expand to accommodate your text.

Council Tax Support Scheme for 2023/2024	December 2022	Officer Preparing Michelle Lamarre
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Background

Description of proposal / policy / service (Including aims, outcomes and in the case of an existing service how long it has been delivered in its current format)

Council Tax Support aims to help people with low incomes to meet their Council Tax obligations, covering payment of Council Tax and Discounting of Council Tax

The aim of Council Tax Support is

- To have a fair and equitable scheme
- To maintain support for particularly vulnerable people within the constraints imposed by Government policy

The service areas or partner agencies involved are

- Maldon District Council
- Any authority that can levy a charge to contribute to Council Tax
- Any Essex Authority who is sharing the scheme
- · All Essex precepting authorities
- Department for Work and Pensions
- Department for Communities and Local Government

There are no proposals to change the current scheme, other than to mirror national changes

Who are the users of the proposal / policy / service (Refer to data held about the users of the service i.e. numbers of users, demographic breakdown. Having this information is important to understand which sectors of the community might be affected. If that is not available refer to the demographic data held on the intranet.)

Broadly this scheme affects those adults liable for Council Tax within the District and those on a low income and low savings

Complete the questions below as fully as possible. The boxes will expand to accommodate your text.

Have users been consulted with? (Have you carried out consultation with users or stakeholders while drawing up the proposal / policy / service? For example, have you carried out a formal consultation, discussed the issue with a Friends/User Group or consulted with stakeholders? If so, outline the results and how it has informed your plans. It's also important to show whether the target audience was reached during the consultation.)

Questions relating to Council Tax Support were included in the 2022 residents budget survey and responses broadly support the current approach

No significant changes are proposed to existing policy

If the analysis is regarding an existing Service, what are user's views of that service? (Base your view on evidence such as satisfaction surveys, levels of compliments and levels of complaints).

The Revenues and benefits team is a well performing team that historically has met locally set performance targets. For the current financial year (2022-23) the team is striving to meet those targets, but continued high demand as a result of the cost of living crisis, the ongoing impact of organisational change and resource difficulties mean that those targets are likely to remain challenging.

The team continues to ensure that work is prioritised to reduce impact on our most vulnerable customers.

Equality Aims – consider how the proposal / policy / service meets the three Equality Aims listed in the Equality Act.

Aim	How does the proposal / policy / service meet the equality aim?	Action or addition needed in order that the proposal / policy / service meets the aim?
To eliminate unlawful discrimination, harassment and victimisation	Higher rate disability benefits will continue to be disregarded thereby protecting those with specific long term conditions who fall within this group. Without such action to protect this group the policy could potentially be discriminatory. There is also an Exceptional Hardship Scheme which can assist customers with specific circumstances.	None required

Maldon District Council Equality Analysis
Complete the questions below as fully as possible. The boxes will expand to accommodate your text.

Aim	How does the proposal / policy / service meet the equality aim?	Action or addition needed in order that the proposal / policy / service meets the aim?
To advance equality of opportunity between people who share a protected characteristic and those who do not	 Older people are protected in the policy, which follows specific Government Regulations Parents who receive a child benefit will continue to have this disregarded as part of the CTS calculation, which is consistent with the Council's duty to safeguard and promote the welfare of children Higher rate Disability Benefits will continue to be disregarded thereby protecting those with specific long term conditions who fall within this group Lone Parents receive a disregard of £15 from Child Maintenance payments A hardship fund exists to ensure provision for those residents who have exceptional circumstances. 	policy / Set vice meets the ann:
To foster good relations between those who share a protected characteristic and those who do not	The scheme remains means tested so the scope for discrimination is limited. All working age customers.	

Maldon District Council Equality Analysis

Complete the questions below as fully as possible. The boxes will expand to accommodate your text.

Equality Impacts – examine how the proposal / policy / service impacts on the community. Base the analysis on evidence. Attach additional documents if necessary.					
Impacts	Positive impact (X)	Could adversely impact (X)	No impact (X)	How different groups could be affected: Summary of impacts	Actions to reduce negative or increase positive impact
Age				Older people (60+) are specifically protected under Government Regulations	
Age				Due to the protection afforded to those of pensionable age, customers of working age are impacted directly by any changes to the scheme. People over 18 of working age will potentially be required to pay more.	Parents will continue to have Child Benefit disregarded in the CTS calculation which is consistent with the Council's duty to safeguard and promote the welfare of children. The Council will continue to provide information and advice on income maximisation and a contracted Independent Advice Service to support residents
Disability (Consider all disabilities such as hearing loss, dyslexia etc as well as access issues for wheelchair users where appropriate)				People with disabilities who are below pensionable age may need to pay more	Higher Rate Disability Benefits (i.e. Disability Living Allowance) continue to be disregarded thereby protecting those with specific long term conditions. A hardship fund exists to ensure provision for those residents who have exceptional circumstances.
Pregnancy and Maternity (Think about pregnancy, new and					

Complete the questions below as fully as possible. The boxes will expand to accommodate your text.

Impacts	Positive impact (X)	Could adversely impact (X)	No impact (X)	How different groups could be affected: Summary of impacts	Actions to reduce negative or increase positive impact
Gender (is the service used more by one gender and are the sexes given equal opportunity?)				CTS is means tested and gender is not a factor in the calculation.	
Gender Reassignment (Is there an impact on people who are going through or who have completed Gender Reassignment?)				CTS is means tested and gender is not a factor in the calculation.	
Religion or belief (Includes not having a religion or belief)				CTS is means tested and gender is not a factor in the calculation.	
Sexual Orientation (What is the impact on heterosexual, lesbian, gay or bisexual people?)				CTS is means tested and gender is not a factor in the calculation.	
Race (Includes ethnic or national origins including Gypsies and Travellers)				CTS is means tested and gender is not a factor in the calculation.	
Socio-Economic Group (Will people of any particular socio-economic group be particularly affected?)				CTS is designed to help people who have restricted incomes.	A hardship fund exists to ensure provision for those residents who have exceptional circumstances.
Is there a Cumulative Impact? (If the same group is the subject of many changes or reductions the overall impact is much greater. Consider what else is happening				uch greater. Consider what else is happening	

Is there a Cumulative Impact? (If the same group is the subject of many changes or reductions the overall impact is much greater. Consider what else is happening within Maldon District Council that may have an impact and also what we know is happening elsewhere (such as Essex County Council). See Guidance for further advice.)

The requirement to introduce a local CTS scheme has been introduced via Government policy so our scheme must be reviewed each year.

Whilst the authority may choose to allocate funding to ensure full protection for all customers, to date this has not been considered financially sustainable. Results from consultation suggest that the public agree that customers claiming support should be required to pay towards council tax

Maldon District Council Equality Analysis
Complete the questions below as fully as possible. The boxes will expand to accommodate your text.

To ensure
Consider all the analysis and evidence above and indicate
(1) No change needed ⊠ (2) Adjust □ (3) Adverse impact but continue □ (4) Stop, remove the proposal / policy / service □
Adjustments If option (2) above is selected please detail what adjustments are needed, who is responsible and how that will be reviewed. Also outline how that will be agreed (ie Committee, CMT).
Decision Making (How will this equality analysis be taken into account during the decision making process? For example will it be included with a report to Committee/CMT? Will it be considered at department level or by a Head of Service? How will community/stakeholders views be taken into account?) The Equality analysis will be included in the decision making process which includes consideration at Full Council 22 nd February 2023
Next Steps
If there was a lack of evidence or data held on which to base this assessment, how will that gap be addressed for the future?
Not applicable
Summary of actions highlighted within this analysis (Include how this will be picked up within service/work plans)
None

Complete the questions below as fully as possible. The boxes will expand to accommodate your text.

Arrangements for future monitoring of equality impact of this proposal / policy / service

To be reviewed at least annually or where relevant changes occur which may have an impact.

Approved by (Manager or Head of Service signature and date)

Michelle Lamarre (Lead Specialist, Revenues and Benefits)

Once approved please forward this analysis to Cally Darby to arrange publication.