


Report to:	EXECUTIVE CABINET
Date:	30 August 2023
Executive Member:	Councillor J North, First Deputy – Finance, Resources and Transformation
Reporting Officer:	Ilys Cookson – Assistant Director Exchequer Services
Subject:	COUNCIL TAX SUPPORT SCHEME REVIEW 2023
Report Summary:	The Council’s Council Tax Support Scheme has been in operation since 01 April 2013. This report examines the operation of the scheme over the period 01 April 2013 to 31 March 2023 and also details the procedural requirement to decide if changes are required to the scheme. If any changes are required, then consultation must take place for the scheme to become effective from 01 April 2024.
Recommendations:	That Executive Cabinet be recommended to agree that the Council Tax Support Scheme for 2024/25 in principle remains the same scheme as that set effective from April 2023, subject to: <ul style="list-style-type: none"> a) annual benefit uprating as detailed in the scheme b) further guidance which may be issued by Department of Levelling Up, Housing and Communities.
Corporate Plan:	The report supports the ‘Nurturing our Communities’ and ‘Live Longer and Healthier Lives’ Corporate Plan priority themes.
Policy Implications:	The Council Tax Support Scheme supports economically vulnerable households with Council Tax bills.
Financial Implications: (Authorised by the statutory Section 151 Officer)	<p>The estimated cost of the Council Tax Support Scheme is budgeted within the estimates of income from Council Tax, as a reduction in the amount received by the Council. Council Tax income is part of the funding for the Council’s revenue budget.</p> <p>The estimate of Council Tax income in 2023/24, included an allowance for a £15m cost from the Council Tax Support Scheme. Approximately 17% of this £15m cost, reduces the Council Tax share distributed to Greater Manchester Police and Fire Preceptors, with the remaining 83% (£12.45m) a reduction in Tameside’s Council Tax income.</p> <p>A change to the Council Tax Support Scheme increasing its cost, will reduce estimates of Council Tax income, requiring the Council to reduce other expenditure or identify additional income. A change to the scheme, which reduced cost would increase the estimate of Council Tax income, providing scope within the budget for additional expenditure.</p>
Legal Implications: (Authorised by the Borough Solicitor)	The legal implications are set out in the main body of the report.
Risk Management:	Risks are set out in section 9 of this report.

Background Information: The background papers relating to this report can be inspected by contacting Ilys Cookson Assistant Director Exchequer Services

 Telephone: 0161 342 4056

 e-mail: ilyc.cookson@tameside.gov.uk

1. INTRODUCTION

- 1.1 Prior to 01 April 2013, support towards payment of Council Tax was provided to economically vulnerable households via a national scheme known as Council Tax Benefit. Council Tax Benefit was operated by the Department of Work and Pensions and administered by Local Authorities on their behalf. The administration of the scheme was in accordance with the Council Tax Benefit Regulations 2006.
- 1.2 The Local Government Finance Act 2012, abolished Council Tax Benefit from 31 March 2013 and contained provision for each local authority to have their own locally set Council Tax Reduction Scheme from 01 April 2013.
- 1.3 On 27 November 2012, The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 came into force. These Regulations applied to all Council Tax Reduction Schemes made by local authorities in England for the financial years beginning on or after 01 April 2013. The wording of the regulations, which is updated annually, has been included within Tameside's Council Tax Support Scheme from 01 April 2013.
- 1.4 The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 came into force on 18 December 2012. These regulations applied to any local authority in England that had not set their own Council Tax Reduction Scheme, in accordance with The Local Government Finance Act 2012. These Regulations have not applied to Tameside as the Council Tax Support Scheme has been set in accordance with The Local Government Finance Act 2012 each year since 01 April 2013
- 1.5 The local Council Tax Reduction schemes were funded in the first year by way of a fixed grant of £17.1m (including funding to precepting bodies) which the Department of Communities and Local Government (now The Department for Levelling Up, Housing and Communities) determined as being 90% of the 2011/2012 outturn for Council Tax Benefit expenditure. A local Council Tax Support Scheme was set taking into account the costing envelope provided.
- 1.6 The Department for Levelling Up, Housing and Communities (DLUHC) no longer provide a specific amount of funding for payment of the support or administration of the Scheme.
- 1.7 In Tameside the local Council Tax Reduction Scheme is known as the Council Tax Support Scheme. An independent review of local Council Tax Support schemes was undertaken in January 2018. [The Government response to an Independent Review of Local Council Tax Support Schemes \(publishing.service.gov.uk\)](#).
- 1.8 This report reviews the performance of the scheme in Tameside over the last 10 years, compares with other schemes in near geographical local authorities, and outlines options of changes for consideration which would then require consultation.
- 1.9 The Local Government Finance Act 2012 stipulates that a local authority must, for each financial year, consider whether to revise it's scheme or replace it with another scheme. If revising or replacing the scheme, it must draw up a draft scheme and consult generally on that draft scheme.
- 1.10 This report is to consider the following:
 - a) That the current Council Tax Support Scheme remains in place in 2024/2025; or
 - b) That the current Council Tax Support Scheme is revised for 2024/2025.

2. PROCEDURAL REQUIREMENTS

- 2.1 The Local Government Finance Act 2012 initially stated that local Council Tax Reduction Schemes must be approved by 31 January 2013, this was amended by The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 to extend the date for the scheme to be approved to 11 March before the start of each financial year to which the scheme applies.
- 2.2 If the Council fails to approve the local scheme by the correct date, The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 must be operated. This would have significant cost implications for the Council as it is based on some working age claimants being entitled to 100% of the Council Tax liability.
- 2.3 The Local Government Finance Act 2012 stipulates certain requirements for the authority when making the scheme. The authority must:
- Consult all major precepting authorities;
 - Draw up a draft scheme;
 - Consult generally on the draft scheme;
 - Publish the approved scheme;
 - For each financial year, consider whether to revise it's scheme or replace it with another scheme;
 - If revising or replacing the scheme, draw up a draft scheme and consult generally on that draft scheme;
 - If any revision to a scheme, or any replacement scheme, has the effect of reducing or removing a reduction to which any class of persons is entitled, the revision or replacement must include such transitional provision relating to that reduction or removal as the authority thinks fit.
 - Make any decision to revise or replace the scheme no later than 11 March in the financial year preceding that for which the revision or replacement scheme is to have effect.
- 2.4 All local authorities must include The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 within their local schemes. These regulations provide certain elements of the scheme, including providing full protection for all pension age claimants by ensuring that Council Tax Support is calculated in the same way that Council Tax Benefit was operated prior to 01 April 2013. This means that all pension age claimants are excluded from decisions made by local authorities in respect of their local schemes.
- 2.5 The Council also consider the statutory public sector equality duty and the child poverty strategy in adopting a scheme. The Council has adhered to the procedural requirements each year since 2013.
- 2.6 Consultation on four broad options for the local scheme was undertaken between 06 August 2012 and 09 September 2012. The consultation responses clearly demonstrated a preference and, after some amendments following consideration of the responses, the draft Council Tax Support Scheme for 2013/14 based on the preferred option was further consulted on with precepting authorities on 17 October 2012 and then the public from 24 October to 14 November 2012. The preferred option was then adopted.
- 2.7 The Council Tax Support Scheme 2013/2014 was approved at Council on 21 December 2012 and amended from 01 April 2016 following consultation with precepting bodies and the public between 14 September 2015 and 30 November 2015. The revised scheme is detailed below at 3.2 and was approved at Council on 21 January 2016.
- 2.8 The Executive Cabinet approve the Council Tax Support Scheme annually, after consideration is given as to whether the scheme should be changed.

3. THE COUNCIL TAX SUPPORT SCHEME REVISIONS

- 3.1 The Council Tax Support Scheme 2013/2014, approved on 21 December 2012, contained the following elements:
- The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 were adapted;
 - All claimants of pension age are protected and will receive the same benefits as they received in Council Tax Benefit;
- For claimants below pension age i.e. working age -
- Maximum Council Tax Support award of 80% of Council Tax liability;
 - Council Tax Support would be capped at liability for a Band B property;
 - Scheme aligned with the principles for Universal Credit;
 - 35% of earned income to be disregarded;
 - Disability Living Allowance disregarded as income;
 - Child Benefit disregarded as income;
 - Working age War Pensioners to be protected;
 - Claims for support could not be backdated;
- 3.2 The Council Tax Support Scheme was revised for 2016/2017 in response to the Council's overall budget position as follows:
- Capping support to the Council Tax liability of a Band A property
 - Reduction of the maximum Council Tax Support award to 75%
 - Align deduction for non-dependants of working age to the same level as those in the prescribed scheme and for those of pension age.
 - Disregard non-dependant deductions for claimants in receipt of a Staying Put payment.
- 3.3 The wording of the Council Tax Support Scheme has been amended slightly during the period from 01 April 2013 to confirm the intentions of the scheme. None of these changes were detrimental to claimants and were beneficial and documented in the reports to approve the scheme before the start of the financial year to which the scheme applied.
- 3.4 The wording of the scheme for 2023/2024 was revised to enable the Council to use data received from the Department of Work and Pensions (DWP), provided in respect of new Universal Credit claims, to award Council Tax Support without the requirement for the claimant to complete the on-line application form. This is beneficial to the claimants and the majority of the information required from the claimant to process the application for Council Tax Support is provided to the Council by the DWP.
- 3.5 The Department for Levelling Up, Housing and Communities issued any changes in legislation, including changes to The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulation 2012, to be included in local schemes for the forthcoming financial year.
- 3.6 The Valuation Tribunal Service considers appeals by any resident with regard to Council Tax Support schemes. The Tribunal Service is independent of the Council. On occasion the Valuation Tribunal may advise a Local Authority to reconsider elements of the scheme which can be for a number of reasons and, bearing in mind that each Local Authority will set its own scheme, so any decision of the Tribunal can only be directed to the Local Authority scheme being considered at appeal.
- 3.7 The Local Government Ombudsman (LGO) in their report of August 2019 to Local Authorities titled "Council Tax Reduction – Guidance for Practitioners" helped Local Authorities manage complex Council Tax reduction enquiries and complaints, and made a number of recommendations to all Local Authorities. It is considered best practice to recognise the recommendations by the LGO and provide clarity within the scheme.

- 3.8 In considering the setting of the local Council Tax Support Scheme each year, it has been important to examine the information arising from the continual review of the scheme to ensure that demand and cost of the scheme, communications and the recovery of Council Tax remained within projections which took place at the time the scheme was set.

Demand

- 3.9 In 2012/2013, 26,535 people were claiming Council Tax Benefit, of which 11,320 were pension age and 15,215 were working age. Demand for Council Tax Support is monitored on a quarterly basis and the number of claimants has reduced since the scheme was introduced in April 2013.
- 3.10 Claimant caseload fluctuates on a daily basis and overall there has been a reduction in claimant numbers from 01 April 2013. The reduction in numbers is not likely to be attributed to the changes introduced to the scheme which became effective from 01 April 2016 because, while the changes affected the majority of existing claimants by way of a reduced amount of Council Tax Support awarded, it did not change the eligibility criteria.

Table 1: Demand for Council Tax Support:

Number of Council Tax Support Claimants				
Year	Total Claimants	Working Age	Pension Age	Date of Data
2013/2014	23,716	12,781	10,935	01/04/2013
2014/2015	23,231	12,600	10,631	14/04/2014
2015/2016	22,029	12,060	9,969	10/04/2015
2016/2017	20,889	11,438	9,451	18/04/2016
2017/2018	20,087	11,011	9,076	04/04/2017
2018/2019	19,636	11,084	8,552	17/04/2018
2019/2020	18,724	10,613	8,111	02/04/2019
2020/2021	17,922	10,250	7,672	28/04/2020
2021/2022	18,208	10,749	7,459	01/04/2021
2022/2023	17,466	10,178	7,288	01/04/2022
2023/2024	17,040	9,892	7,148	02/04/2023

- 3.11 The reduction in the number of pension age claimants is due to the increasing age at which people are considered to have attained pension age in accordance with DWP regulations.

Funding the scheme

- 3.12 The Local Council Tax Reduction schemes were funded in the first year by way of a fixed grant which the Department of Communities and Local Government (now The Department for Levelling Up, Housing and Communities) determined as being 90% of the 2011/2012 outturn for Council Tax Benefit expenditure.
- 3.13 The Council paid £19.3m in Council Tax Benefit in 2011/2012. The amount of funding received by Tameside for the Council Tax Reduction Scheme in 2013/2014 was £17.1m (including funding to precepting bodies), a reduction of £2.2m (11.4%).
- 3.14 For 2016/2017 onwards, Government funding for local Council Tax Support is provided through the Local Government Finance Settlement and is not ringfenced.
- 3.15 The cost of the Council Tax Support Scheme is monitored on a quarterly basis The annual cost of the Council Tax Support Scheme is as follows:

Table 2: Annual cost of Council Tax Support Scheme in Tameside:

Cost of Council Tax Support Scheme	
Year	£m
2013/2014	£16.0
2014/2015	£15.9
2015/2016	£14.9
2016/2017	£14.3
2017/2018	£13.7
2018/2019	£13.8
2019/2020	£13.8
2020/2021	£13.9
2021/2022	£14.7
2022/2023	£14.9
2023/2024	£15.6

- 3.16 The cost of the scheme has started to increase since 2021/2022 despite the reduction in claimant numbers. This is partly due to the increase in Council Tax levels set, the Mayoral precepts and the Social Care Precept.
- 3.17 Working age claimants are moving from DWP legacy benefits such as Income Support and Employment and Support Allowance to Universal Credit. In 2023 claimants will be migrating from Tax Credits to Universal Credit and this will affect over 400 claimants of Housing Benefit in Tameside. As claimant's DWP benefits change, this may affect any possible entitlement to Council Tax Support or increase or decrease the amount of Council Tax Support awarded.

4. SCHEME COMPARISONS

- 4.1 Consideration has been given to comparing the current demand and cost of the scheme against some Greater Manchester and graphically close local authorities. Information was requested from Greater Manchester and close local authorities, however not all provided information. Of those that did provide some information it was clear that no direct comparisons could be made as the schemes differed in many ways for example, and not limited to; different capital thresholds, capping support according to Council Tax bands, the maximum support provided, disregarding some earned income, the amounts awarded to disabled claimants and / or families with children, incentives to work and so on.
- 4.2 It should be noted that the demand for the scheme and the features of the scheme are individual to each local authority and based on the demographic data for that area, and each local authority's budget provision for the scheme. Each local authority compared has their own locally set Council Tax Reduction Scheme which incorporates The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012.

5. CONSIDERATIONS FOR THE SCHEME IN 2024/2025

- 5.1 The Local Government Finance Act 2012 stipulates that a local authority must, for each financial year, consider whether to revise its scheme or replace it with another scheme. If revising or replacing the scheme, it must draw up a draft scheme and consult generally on that draft scheme.
- 5.2 This report is to consider the following:
- a) That the current Council Tax Support Scheme remains in place in 2024/2025; or
 - b) That the current Council Tax Support Scheme is revised for 2024/2025.

- 5.3 When considering any revisions to the scheme, the potential impact to the current and potential claimants and increase or decrease in the funding of the scheme should be taken into account.
- 5.4 There are currently 17,040 claimants of Council Tax Support in Tameside of which 7,148 (42%) are pension age and are fully protected from any local changes to the scheme by The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012.
- 5.5 The cost to the scheme in 2023/24 for pension age claimants is projected as £7.9m from a total estimated cost of £15.6m. This expenditure would not change.
- 5.6 Any changes to the local scheme would therefore only affect the remaining 9,892 working age claimants. The expenditure for these claimants for 2023/2024 is projected as £7.7m. Should Council Tax levels increase in 2024/2025 then so too will the cost of the scheme.
- 5.7 The maximum Council Tax Support award in 2023/2024 for a claimant of working age is 75% of the liability for a Band A property which equates to £1,042.90 per annum or £10.83 per week. This reduction means that £28.96 Council Tax is payable each month.
- 5.8 Suggestions for revision of the scheme are shown below:

Table 5: Examples of changes to the Council Tax Support Scheme

	Requires an increase in funding to support scheme costs	Decrease in funding
Increase the capped % of support from 75% to 80%	✓	
Capped support to a property band B liability	✓	
Introduce a Banded Scheme	Costs unknown	
Reduce Capital Limit to £8k		✓
Reduce the capped % of support from 75% to 70%		✓

- 5.9 In the options shown in the table above, increasing the capped percentage of support from 75% to 80%, and capping support to a property band B liability rather than band A, would be reverting the principles of the scheme to how it operated initially from 2013/2014 to 2015/2016. The impact on either of these options would be to increase the Council Tax Support award, making claimants better off and potentially increasing demand, however the costs of the scheme and impact on the Councils budget would rise significantly.
- 5.10 Reducing the level of support offered to 70% of Council Tax liability would reduce the amount awarded and the cost of the scheme. Reducing the capital limit for working age claimants would result in fewer claimants being eligible for Council Tax Support.
- 5.11 Banded Council Tax Support schemes are growing in popularity in many local authorities however, it is not possible at present to measure the cost of a banded scheme. Such schemes are based on the amount of income that a household receives, and which can be subject to multiple changes over the course of a year. The amounts are then banded, and the Council Tax Support award is based on the income band into which the household falls. The benefits processing system supplier, Capita, has recently (July 2023) released a basic banded scheme module. This will be explored further during 2023 and 2024 in terms of feasibility, system costs and efficiencies and modelling potential impacts on claimants. Administration costs for banded schemes are generally low as the award of Council Tax Support would only change where someone's income moved from one band to another. In effect such banded schemes are administratively easy but may not be as equitable as a non-banded scheme, as a claimant at the bottom of one band (and so has less income) would receive the same amount of Council Tax Support as someone at the top of the same band who would have more income, however further exploration is required. Tameside's current

scheme is based on income as the amount of support changes with every £0.01p change in a person's income.

- 5.12 If the scheme were to change and remain cost neutral (remaining at the current funding level), but the amount of Council Tax Support award was increased for the most financially vulnerable, the impact would be detrimental to other claimants as this would mean a reduction in award to those other claimants who are just above the national minimum income level, as defined by the DWP dependent on whether the person is single, a member of a couple or if dependent children live in the household.
- 5.13 Consideration must be given to preventing poverty and the Council's Building Resilience Strategy aimed at tackling poverty in Tameside. A comprehensive Needs Assessment found that 4.8% of people in Tameside were in receipt of benefits.
- 5.14 The Council Tax Support Scheme aims to support as many Tameside residents as possible when in receipt of benefits or a low income. The cost of the scheme is borne by all Council Tax payers. To make the scheme more generous would impact on many residents of the Borough by way of increased Council Tax payments to fund any additional Council Tax Support Scheme costs.
- 5.15 Should a revision to the scheme be considered, an Equality Impact Assessment would be carried out to ensure that persons in protected groups were not discriminated against by any change to the scheme.

6. EQUALITY IMPACT ASSESSMENT

- 6.1 The Equality Act 2010 makes certain types of discrimination unlawful on the grounds of: age, gender, race, gender reassignment, disability, maternity, sexual orientation, religion or belief.
- 6.2 Section 149 of the Equality Act 2010 places the Council and all public bodies under a duty to promote equality. All public bodies, are required to have regard to the need to
- Eliminate unlawful discrimination.
 - Promote equal opportunities between members of different equality groups.
 - Foster good relations between members of different equality groups including by tackling prejudice and promoting understanding.
 - Eliminate harassment on the grounds of membership of an equality group.
 - Remove or minimise disadvantages suffered by members of a particular equality group.
 - Take steps to meet needs of people who are members of a particular equality group.
 - Encourage people who are members of an equality group to participate in public life, or in any other area where participation is low.
 - This specifically includes having regard to the need to take account of disabled people's disabilities
- 6.3 The Act therefore imposes a duty on the Council, which is separate from the general duty not to discriminate. When a Council carries out any of its functions, including deciding the Council Tax Support scheme to be adopted, the Council must have due regard to the matters within the section of the Act outlined above. The Courts have made it clear that Councils are expected to rigorously exercise that duty.
- 6.4 A review of equalities information on the scheme takes place every quarter to ensure that the CTS scheme is operating as expected and to ensure that no one equalities group is adversely affected. The equalities groups considered are by age, gender, disability and maternity. The categories of gender reassignment, sexual orientation and religion or belief are not considered, as this information is not required to be held when processing Council Tax Support, which is a means tested benefit.

6.5 Information obtained from the quarterly equalities monitoring from April 2013. April 2018 and April 2023 are at Appendix 1.

7. ADDITIONAL SUPPORT

7.1 Additional support is available to all Council Tax Support claimants in respect of a Hardship Fund administered under Section 13A(1)(c) of the Local Government Finance Act 1992. The discretionary fund must be in place in accordance with government guidance to support local Council Tax Support schemes. The purpose of the Hardship Fund is to mitigate the potential risk that some claimants may, in exceptional circumstances, suffer severe financial hardship as a result of the introduction of the scheme or changes to the scheme and may apply for additional monies to help pay their Council Tax.

7.2 The Council Tax Service currently has a Discretionary Hardship Policy (Section 13A Policy) which has been approved by Executive Cabinet and can be found at Appendix 2. The Policy is available on the Councils website [Section-13A-Policy.pdf \(tameside.gov.uk\)](https://www.tameside.gov.uk/section-13a-policy.pdf). Section 13A awards are managed by the Council Tax Service which holds all Council Tax liability records and Council Tax Support records, and is therefore well placed to determine eligibility based on financial information held.

7.3 Hardship funding is identified from existing budgets with an amount of £50,000 approved for 2023/2024. This amount does not exclude applications being granted should the maximum allocated funding be exceeded. Payments under this scheme have been extremely low, as demonstrated below:

7.4 In 2020/2021 the Government as part of its response to COVID-19, awarded the Council a Council Tax Hardship Grant of £2.158m which was mandated to be used to make a payment of £150 to all existing and new working age Council Tax Support claimants in the 2020/2021 financial year.

7.5 For 2021/2022, the Council was awarded a further grant of £2.025m from the Government. The application of this grant was not mandated but guidance was provided that the grant should be used to meet the anticipated additional costs for the financial year 2021/2022 due to COVID-19 of providing Local Council Tax Support resulting from increased unemployment. On 28 July 2021, the Executive Cabinet determined that £1,012,500 of the grant should be used directly to support claimants of Council Tax Support and financially vulnerable households, as follows:

Table 6: Distribution of Government Grant 2021/2022

Support provided	Cost
A maximum of £50 to be awarded to each CTS claimant	£0.634m
A maximum of £50 to be awarded to further new claims for CTS and for hardship cases under Section 13a Hardship Policy	£0.378m

7.6 On 23 December 2022, the Department of Levelling Up, Housing and Communities announced further support for claimants of Council Tax Support. Funding of £0.455m has been provided to reduce Council Tax bills in respect of 2023/2024 for pension age and working age claimants by up to £25. This reduction was deducted from the annual bills issued in March 2023 and will also be applied to any new Council Tax Support claimants with a Council Tax Liability throughout the financial year.

7.7 As working age Council Tax Support claimants in Tameside have a minimum of 25% of the Council Tax liability to pay, the award of £25 applied to all of those claimants.

7.8 The remaining funding of £0.127m could be allocated at the Council's discretion and will be administered under Section 13A(1)(c) of the Local Government Finance Act 1992.

Discretionary funding of £25 has already been allocated to residents who are not in receipt of Council Tax Support but qualify for the following Council Tax discounts:

- Severely Mentally Impaired Discount
- Care Leavers Discount
- Carers Discount
- Disabled Relief

7.9 The remaining funding of approximately £0.107m will be used to support households evidencing financial hardship as approved by Executive Cabinet on 08 February 2023.

7.10 Additional funding has been received from central government in respect of the Household Support Fund, some of which will be used to support recipients of Council Tax Support. An application for the funding will be required.

8. COMMUNICATIONS AND ADVICE

8.1 Information regarding the Council Tax Support Scheme and an on-line application form is available on the Council's website and residents are signposted to the website on the back of Council Tax bills.

8.2 Residents may obtain advice and assistance on the Council Tax Support Scheme and the Hardship Fund from the Council's Benefits Service and Call Centre, Citizens Advice Bureau and Tameside Welfare Rights Service.

8.3 The Benefits and Council Tax service works closely with housing and voluntary sector colleagues who assist claimants, including those in supported accommodation. There are links with local DWP Job Centre to ensure that claimants of Universal Credit provide agreement for their data to be shared with the Council and also complete a claim for Council Tax Support when required.

8.4 From April 2023, the scheme wording has been amended to enable the Council to use data received from the Department of Work and Pensions, provided in respect of new Universal Credit claims, to award Council Tax Support without the requirement for the claimant to complete the on-line application form. This is beneficial to the claimants and the majority of the information required from the claimant to process the application for Council Tax Support is provided to the Council by the Department of Work and Pensions.

9. RISKS

9.1 In considering the decision on whether to change the Council Tax Support Scheme for 2024/2025, carries the risk, to some extent, of the unknown in terms of a potential increase in new claims. It may be possible to model some proposed changes and estimate the potential increase in cost to the Council based on current caseload but the potential number of households that would qualify for a more generous scheme could not be quantified, nor the costs.

9.2 Any revision to the scheme that results in a lower award of Council Tax Support to financial vulnerable residents, may impact of Council Tax collection and any reduction could offset any financial gain in changing the scheme. Any revision to the scheme that results in an increase in the level of award will require funding from the Councils budget to cover the increased costs.

9.3 Central Government issuing guidance which local authorities must take into account in implementing any future scheme may present a risk, however DLUHC are aware of the legislative timescale within which a local scheme must be set. Therefore, should DLUHC wish to issue guidance to be included in a future year's scheme then every local authority would be in the same position of a tight timescale within which to consult and redraft the

scheme in accordance with legislation. The same applies with a Tribunal decision however such matters cannot be foreseen.

- 9.4 The decision as to whether or not the scheme as set from April 2023 should continue from April 2024 is complying with the procedure as set in Paragraph 5(1) of Schedule 1A to the 1992 Local Government Finance Act.
- 9.5 Equality reviews on the scheme currently takes place every quarter and an equality impact assessment will be included in the later report to set the scheme for the 2024/2025 financial year.

10. CONCLUSION

- 10.1 Council Tax Support claimant numbers have reduced, and scheme costs have increased from April 2021. Claimant numbers and costs fluctuate daily however costs increase as the Council Tax level set increases each year. The highest number of claimants are those of working age. The scheme continues to operate as expected.
- 10.2 Claimants of pension age continue to be fully protected within the scheme. The scheme in terms of equalities monitoring is operating as expected and this will continue to be monitored every quarter.
- 10.3 Consideration has been given to comparing the scheme with some Greater Manchester and geographically close local authorities, however no direct comparisons can be made as schemes are individual to each local authority and based on the demographic data for that area, and each local authority's budget provision for the scheme. Tameside's scheme has been designed to provide the maximum possible support to residents whilst staying within the budget allocation.
- 10.4 Support will remain in place for all claimants in respect of the Section 13A legislation and Policy and advice available from both the Council and partner agencies remains in place.
- 10.5 No Tribunal directions have been received in respect of having to change the scheme and no legislative changes from DLUHC are expected. The Local Government Ombudsman has not issued any recommendations with regard to Council Tax Support schemes.
- 10.6 In view of the above comparisons and consideration of the scheme operation, the budget allocation and demand, it is proposed that no changes are made to the scheme for 2024/2025 save for the annual uprating of welfare benefit amounts set by central government.

11. RECOMMENDATIONS

- 11.1 Recommendations are set out at the front of the report.