

URN: 22-030

Subject: Local Council Tax Support – Permission to Consult on 2023 Scheme

Report to: Executive Leadership Team 22nd June 2022
Policy & Resources Committee 12th July 2022

Report by: Miranda Lee, Head of Customer Services

SUBJECT MATTER

To seek permission to consult on Great Yarmouth Borough Council's Local Council Tax Support Scheme for 2023.

RECOMMENDATION

That Policy & Resources Committee:

- 1) Grant permission to consult on retaining the current scheme for 2023 as set out in section 4.1 of the report

1. INTRODUCTION/BACKGROUND

- 1.1 On the 1st April 2013 the Council introduced a new Local Council Tax Support Scheme which replaced Council Tax Benefit following the Government announcement in the Spending Review 2010 that financial support for council tax would now be localised.
- 1.2 In designing a local scheme the council had to consider:
 - The amount of funding provided to local authorities to run a localised scheme would be approximately 10% less than was spent on the previous Council Tax Benefit scheme.
 - Support for pensioners must be protected and would not be affected by the local scheme meaning that the rules around a localised scheme would only apply to those customers of working age.
- 1.3 The Great Yarmouth Borough Council Scheme for 2021 was introduced following a consultation with the public. The scheme was decided by Council on the 9th December 2021.

2. CURRENT SCHEME

- 2.1 With minimal changes to the scheme since its first introduction, financial assistance for those classed as working age customers is limited to a maximum of 91.5% of their council tax liability. Those customers of pension age are unaffected by the Council Tax Support Scheme and continue to receive the same financial level of assistance as they did under the Council Tax Benefit Scheme.

3. REQUIRMENTS FOR FURTHER CONSULTATION

- 3.1 There is a legal requirement to conduct a further consultation where the Council is considering changing the Council Tax Support Scheme for future years. Even where only minor changes or no changes are made, it is considered best practice to consult each year.

4. OPTIONS TO CONSIDER FOR CONSULTATION

Recommended Option

- 4.1 This proposal is to continue with the existing overall scheme subject to including any relevant minor adjustments to the scheme in order to keep the scheme up to date and aligned to other welfare benefits/financial assistance should changes in legislation come into force.

5. FINANCIAL IMPLICATIONS

- 5.1 The cost of the Local Council Tax Support Scheme is split amongst the Norfolk precepting authorities and takes the form of a local discount in the local authority's tax base.

The overall cost of the 2021 scheme is currently forecasted as: £10,113,300

The cost to Great Yarmouth Borough Council is forecasted as: £910,197

6. Recommendations

- 6.1. The Committee is asked to grant permission to consult on retaining the existing scheme for 2023 as set out in section 4.1 of the report.

Area for consideration	Comment
Monitoring Officer Consultation:	Yes, consultation of the scheme, legality and regulation
Section 151 Officer Consultation:	Yes, financial cost of scheme
Existing Council Policies:	
Financial Implications (including VAT and tax):	Yes, as outlined in the report
Legal Implications (including human rights):	S13A and Schedule 1a of the Local Government Finance Act 1992
Risk Implications:	No
Equality Issues/EQIA assessment:	Yes
Crime & Disorder:	
Every Child Matters:	