

Additional Agenda Item

AGENDA MANAGEMENT SHEET

Report Title: Council Tax Reduction Scheme 2022/2023

Name of Committee: Council

Date of Meeting: 22 February 2022

Report Director: Chief Officer - Communities and Homes

Portfolio: Communities, Homes, Digital and Communications

Ward Relevance: All

Prior Consultation: Chief officer - Communities and Homes
Portfolio Holder - Communities, Homes, Digital and Communications
Senior Management Team

Contact Officer: David Wortley, Community Advice and Support Team Manager, 01788 533440

Public or Private: Public

Report Subject to Call-In: No

Report En-Bloc: No

Forward Plan: No

Corporate Priorities: This report relates to the following priority(ies):
 Rugby is an environmentally sustainable place, where we work together to reduce and mitigate the effects of climate change. (C)
 Rugby has a diverse and resilient economy that benefits and enables opportunities for all residents. (E)
 Residents live healthy, independent lives, with the most vulnerable protected. (HC)
 Rugby Borough Council is a responsible, effective and efficient organisation. (O)
[Corporate Strategy 2021-2024](#)
 This report does not specifically relate to any Council priorities but

Summary: To recommend to Council the adoption of an amendment to the Council Tax Reduction Scheme for 2022/2023

Financial Implications:	Funding for the provision of a Local Council Tax Reduction Scheme is no longer separately identified within the Revenue Support Grant. The cost of awards are met by the major preceptors, however the cost of administering a scheme is borne by Rugby Borough Council. There is no additional cost arising from the proposed amendment to the scheme
Risk Management Implications:	There is a statutory requirement to adopt a Local Council Tax Reduction Scheme
Environmental Implications:	There are no environmental implications for this report
Legal Implications:	The recommendations within this report are governed by Section 13A and Schedule 1A of the Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012). Section 5(2) of Schedule 4 of the Local Government Finance Act 2012, which inserts Schedule 1A to the Local Government Finance Act 1992 requires the Council to set its Council Tax Reduction Scheme by 31 January preceding the start of the financial year in which it is to apply. This has been further amended by Regulation 2 of The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 to 11 March. This has been further amended by the Council Tax (Demand Notices and Reduction Schemes) (England) Regulations 2022, which prescribes that payments made in accordance with the Energy Bills Rebate Scheme are disregarded.
Equality and Diversity:	The current Equality Impact Assessment (at Appendix 1) has been reviewed and the Council has duly considered its obligations in accordance with the Equality Act 2010. No additional issues have been identified as a result of this amendment.
Options:	<ol style="list-style-type: none"> 1. Council approve the amendment to the scheme. 2. Reject the proposed scheme and subject any amendments to public consultation.
Recommendation:	The proposed amendment to the Council Tax Reduction Scheme for 2022/2023, as detailed within the report, be approved.
Reasons for Recommendation:	To enable the Council to deliver a Council Tax Reduction Scheme for 2022/2023.

Additional Agenda Item

Council - 22 February 2022

Council Tax Reduction Scheme 2022/2023

Public Report of the Chief Officer - Communities and Homes

Recommendation

The proposed amendment to the Council Tax Reduction Scheme for 2022/2023, as detailed within the report, be approved.

Note: With the agreement of the Mayor, the following item will be considered at the Council meeting on 22 February 2022 as the amendment to the Council Tax Reduction Scheme needs to be made prior to 11 March 2022 to ensure the Council is legally compliant prior to the dispatch of council tax bills to residents.

1. Background

- 1.1 The Local Government Finance Bill 2012 requires Local Authorities to design and implement a Local Council Tax Reduction scheme for 2022/2023 by 11th March 2022.
- 1.2 In December 2022, Council adopted a Council Tax Reduction Scheme for 2022/2023.

2. Amendment to the Scheme

- 2.1 In February 2022 the Department for Levelling Up, Housing and Communities announced an Energy Bills Rebate will be provided to most households in England. This includes a £150 rebate for most households in council tax bands A-D. In addition, discretionary funding will be provided to local authorities to support people on low incomes that do not pay council tax, or who pay council tax for properties in bands E-H.
- 2.2 The Council Tax Reduction Scheme (prescribed Regulations) (England) Regulations 2012 have been amended to state that any payment made that any Energy Bills Rebate payments are disregarded in determining the amount of Council Tax Reduction awarded.

3. Financial Impact

- 4.1 There will be no additional cost to the scheme through the adoption of this amendment.

5. Equality Impact Assessment

- 5.1 The Equality Impact Assessment prepared in December 2021 has been reviewed but no changes are required. The Council has duly considered its obligations in accordance with the Equality Act 2010. A copy of the Equality Impact Assessment is attached at Appendix 1.

6. Climate Change and Environmental Impact Assessment

- 6.1 A review of the assessment prepared in December 2022 has been undertaken but no amendments are required.

7. Conclusion

- 7.1 Adoption of the amendment to the Council Tax Reduction Scheme for 2022/2023 will ensure that the scheme remains compliant with the prescribed requirements as outlined by the Department for Levelling Up, Communities and Homes.

Name of Meeting: Council
Date of Meeting: 22 February 2022
Subject Matter: Council Tax Reduction Scheme 2022/2023
Originating Department: Communities and Homes

DO ANY BACKGROUND PAPERS APPLY YES NO

LIST OF BACKGROUND PAPERS

Doc No	Title of Document and Hyperlink

The background papers relating to reports on planning applications and which are open to public inspection under Section 100D of the Local Government Act 1972, consist of the planning applications, referred to in the reports, and all written responses to consultations made by the Local Planning Authority, in connection with those applications.

Exempt information is contained in the following documents:

Doc No	Relevant Paragraph of Schedule 12A

Equality Impact Assessment

Service Area	Communities and Homes
Policy/Service being assessed	Council Tax Reduction Scheme 2022/23
Is this is a new or existing policy/service? If existing policy/service please state date of last assessment	Annual adoption of Council Tax Reduction Scheme by Council November 2020
EqIA Review team – List of members	David Wortley
Date of this assessment	22 October 2021
Signature of responsible officer (to be signed after the EqIA has been completed)	

A copy of this Equality Impact Assessment report, including relevant data and information to be forwarded to the Corporate Equality & Diversity Advisor.

If you require help, advice and support to complete the forms, please contact Minakshee Patel, Corporate Equality & Diversity Advisor via email: minakshee.patel@rugby.gov.uk or 01788 533509

Details of Strategy/ Service/ Policy to be analysed

Stage 1 – Scoping and Defining	
(1) Describe the main aims, objectives and purpose of the Strategy/Service/Policy (or decision)?	The adoption of the Council Tax Reduction Scheme will enable Rugby Borough Council to provide financial support to assist residents with payment of their council tax bill
(2) How does it fit with Rugby Borough Council's Corporate priorities and your service area priorities?	<ul style="list-style-type: none"> • Optimise income and identify new revenue opportunities • Ensure that the council works efficiently and effectively
(3) What are the expected outcomes you are hoping to achieve?	The adoption of the Council Tax Reduction Scheme will assist residents with the payment of their council tax bill.
(4) Does or will the policy or decision affect: <ul style="list-style-type: none"> • Customers • Employees • Wider community or groups 	The scheme will affect customers
Stage 2 - Information Gathering	As a minimum you must consider what is known about the population likely to be affected which will support your understanding of the impact of the policy, e.g. service uptake/usage, customer satisfaction surveys, staffing data, performance data, research information (national, regional and local data sources).
(1) What does the information tell you about those groups identified?	We have household composition and financial information relating to our existing customers and therefore are able to assess the impact of any changes within the scheme.

Appendix 1

<p>(2) Have you consulted or involved those groups that are likely to be affected by the strategy/ service/policy you want to implement? If yes, what were their views and how have their views influenced your decision?</p>	<p>No consultation has been undertaken due to no changes to the existing scheme being proposed.</p>		
<p>(3) If you have not consulted or engaged with communities that are likely to be affected by the policy or decision, give details about when you intend to carry out consultation or provide reasons for why you feel this is not necessary.</p>	<p>No consultation has been undertaken due to no changes to the existing scheme being proposed.</p>		
<p>Stage 3 – Analysis of impact</p>			
<p>(1) Protected Characteristics From your data and consultations is there any positive, adverse or negative impact identified for any particular group, which could amount to discrimination? If yes, identify the groups and how they are affected.</p>	<p>RACE No</p>	<p>DISABILITY Yes - income from disability living allowance and personal independence payments will be disregarded when calculating entitlement</p>	<p>GENDER No</p>
	<p>MARRIAGE/CIVIL PARTNERSHIP No</p>	<p>AGE Yes – only working age claimants will be affected</p>	<p>GENDER REASSIGNMENT No</p>

Appendix 1

	RELIGION/BELIEF No	PREGNANCY MATERNITY Yes - Customers who had/have a third child since April 2017 receive less financial support compared to a similar customer already in receipt of benefit as at 31 March 2017.	SEXUAL ORIENTATION No
<p>(2) Cross cutting themes</p> <p>(a) Are your proposals likely to impact on social inequalities e.g. child poverty, geographically disadvantaged communities? If yes, please explain how?</p> <p>(b) Are your proposals likely to impact on a carer who looks after older people or people with disabilities? If yes, please explain how?</p>	The scheme will provide financial support to assist with the payment of their council tax bill and therefore releasing income for other expenses.		
(3) If there is an adverse impact, can this be justified?	The Council Tax Reduction Scheme takes into account the circumstances of the applicant and household to ensure that applicants receive financial support based on their individual needs.		
(4) What actions are going to be taken to reduce or eliminate negative or adverse impact? (this should form part of your action plan under Stage 4.)	A discretionary hardship fund will be available to provide additional support in appropriate cases.		
(5) How does the strategy/service/policy contribute to the promotion of equality? If not what can be done?	N/A		

(6) How does the strategy/service/policy promote good relations between groups? If not what can be done?	N/A
(7) Are there any obvious barriers to accessing the service? If yes how can they be overcome?	None

Stage 4 – Action Planning, Review & Monitoring					
<p>If No Further Action is required then go to – Review & Monitoring</p> <p>(1) Action Planning – Specify any changes or improvements that can be made to the service or policy to mitigate or eradicate negative or adverse impact on specific groups, including resource implications.</p>	EqIA Action Plan				
(2) Review and Monitoring State how and when you will monitor policy and Action Plan	The Council Tax Reduction Scheme is subject to adoption by Council on an annual basis.				
	Action	Lead Officer	Date for completion	Resource requirements	Comments

Please annotate your policy with the following statement:

‘An Equality Impact Assessment on this policy was undertaken on (date of assessment) and will be reviewed on (insert review date).’

