

## POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Corporate Performance Panel		
DATE:	4 January 2023		
TITLE:	<b>Council Tax Support Scheme 2023/2024 – Final Scheme</b>		
TYPE OF REPORT:	Policy Development		
PORTFOLIO(S):	People and Communities		
REPORT AUTHOR:	Jo Stanton, Revenues and Benefits Manager		
OPEN/EXEMPT	Open	WILL BE SUBJECT TO A FUTURE CABINET REPORT:	Yes

### COUNCIL TAX SUPPORT SCHEME 2023/2024: FINAL SCHEME

#### PURPOSE OF REPORT/SUMMARY:

The council must implement a Council Tax Support (CTS) scheme for its working age residents for each financial year. We must first decide on a draft CTS scheme which is open for public consultation, and then must agree a final CTS scheme, considering the consultation responses.

Since 2017, authority has been delegated to the council Leader, in consultation with the relevant Portfolio Holder and the s151 Officer, to agree the draft CTS scheme. The draft CTS scheme was open for consultation from 1 November 2022 until 12 December 2022. 25 responses were received and are included in this report at appendix C. These will also form part of the Cabinet report for 17 January 2023.

The final CTS scheme for 2023/2024 is a continuation of the 2022/2023 CTS scheme, with two minor amendments to reflect welfare reform changes during 2022/2023.

#### KEY ISSUES:

We are free to design our own CTS scheme for working age people. CTS for pension age people is paid based on a national set of rules but we must cover the cost. As CTS is a discount it reduces our taxbase, and the taxbase for our preceptors.

The draft CTS scheme for 2023/2024 has been agreed by delegated decision and is open to public consultation. This paper details the outcome of the consultation and information on the change for 2023/2024. It also includes the response to the Notice of Motion 11/22.

#### OPTIONS CONSIDERED:

See Section 4 below.

#### RECOMMENDATIONS:

The Panel note the consultation responses as detailed in Appendix C and agree the draft CTS scheme for 2023/2024 which went to public consultation is recommended to Cabinet and Council as the final CTS scheme for 2023/2024.

#### REASONS FOR RECOMMENDATIONS:

To ensure a CTS scheme for working age people for 2023/2024 is agreed by full Council by 11 March 2023.

## **1. Introduction**

- 1.1. Council Tax Support (CTS) is a reduction awarded to people on low incomes to help with the cost of their council tax bill. Since 2013 each district council is responsible for its own CTS scheme for working age people, and must review and agree the scheme each year. The CTS Scheme for 2023/2024 must be agreed by full Council by 11 March 2023, although in practice it needs to be agreed by January 2023 as it forms part of the taxbase and budget setting process.
- 1.2. The draft CTS scheme was agreed by a delegated decision earlier in the year and is opened to a six week public consultation. This report details the results of the consultation, the comments made and the recommended final CTS Scheme for 2023/2024.
- 1.3. Details on the CTS scheme can be found on the council's website at [https://www.west-norfolk.gov.uk/info/20019/council\\_tax\\_support](https://www.west-norfolk.gov.uk/info/20019/council_tax_support).

## **2. Background**

- 2.1. When deciding our CTS scheme for working age customers we must first consult with our major preceptors, then decide a draft CTS scheme to go to public consultation. Once the consultation has closed the final CTS scheme for the next year must then be agreed by full Council.
- 2.2. Our working age CTS scheme principles are included at Appendix B and have remained largely unchanged since the scheme started in 2013, with the exception of the maximum level of support which was raised from 75% to 84% from 2022/2023 for working age people not in a protected group (pension age people and people in protected groups can receive up to 100% of their council tax bill). The principles are based on the rules for the old Council Tax Benefit scheme prior to 2013 and use many of the same principles as the ongoing Housing Benefit scheme. This makes the scheme easier for our customers to understand, and simpler to administer.
- 2.3. Since 2013 the working age CTS scheme rules have been amended to reflect wider welfare reform changes, including amendments to the Housing Benefit rules and the introduction of Universal Credit in 2018. There have been fewer changes in recent years as the pace of welfare reform has slowed. There have been no significant welfare reform changes in the current year that need to be reflected in our CTS scheme for 2023/2024 and only two minor updates are proposed at section 4.
- 2.4. CTS for pension age people is paid under national regulations. We are responsible for the administration of the pension age scheme, and we meet the cost of these claims, however central government is responsible for the rules of the scheme

## **3. The Current Council Tax Support Scheme - 2022/2023**

- 3.1. The principles of the current CTS scheme for 2022/2023 are included at Appendix B.
- 3.2. The CTS scheme uses the same calculation method as the old Council Tax Benefit scheme (which ended in 2013) and the CTS scheme for pension age people. A person's total household income is assessed against an allowed amount which is based on their circumstances. If their income is less than the allowed amount, they receive the maximum amount of CTS payable under the scheme. If their income is more than the allowed amount, the maximum CTS is reduced by 20p for every £1 over the amount allowed.

- 3.3. For 2022/2023 the maximum amount of CTS payable for a working age person who is not in a protected group is limited to 84% of their weekly council tax bill. For example, if someone's weekly council tax bill is £10 the maximum CTS they can receive is £8.40. This is an increase of 9% on the maximum amount of 75% in 2021/2022.
- 3.4. There are a number of people who are in a protected group and can receive a higher amount of CTS due to their circumstances, including those receiving a Disability Premium, Carer's Allowance or who are responsible for a child under the age of five. Pension age people are paid under a national set of rules and are unaffected by any changes to our CTS scheme. These groups are also not subject to the limit on the maximum amount of CTS.

#### 4. Options Considered

- 4.1. We can consider changes to the principles of the existing CTS scheme, for example to award people more CTS by increasing the maximum weekly council tax bill that is paid under the scheme. At present we pay up to 84% of the weekly council tax bill for non-protected groups but this can be changed. A more generous scheme would increase the incomes of local residents but would reduce our taxbase, raising the cost to us and our precepting authorities. Estimates of the additional costs for increasing the levels of support are shown below. This extra cost would have to be found from within the existing budgets for each of the authorities.
- 4.2. Increasing the CTS scheme to a maximum of 100% of the weekly council tax bill would mean that 1,399 working age people who are not in a protected group (as shown at section 8) would be able to receive help to cover up to 100% of their council tax bill, rather than 84%, and would award an additional £255,000 a year in council tax support.
- 4.3. However a 100% scheme reduces the taxbase by 126.5 band D properties and the annual £255,000 cost of the additional council tax support is shared between all the preceptors in proportion to their share of the council tax bill as shown below:

<b>Maximum CTS</b>		<b>100%</b>
Total CTS Before @ 84%		£5,118,221
Total CTS After @ 100%		£5,373,065
<b>Change - additional cost</b>		<b>£ 254,844</b>
<b>Shares 2022/2023</b>		
Norfolk County Council	75.29%	£ 191,872
Police and Crime Commissioner	14.29%	£ 36,417
<b>BCKLWN</b>	<b>6.92%</b>	<b>£ 17,635</b>
Parishes	3.50%	£ 8,920
		£ 254,844
<b>Taxbase - Additional Reduction in</b>		
<b>Band D properties</b>	<b>£</b>	<b>2,014.93</b>
		<b>126.5</b>

- 4.4. This is an extra annual cost and would have to be found from within the existing budgets every financial year for each of the authorities. This would also mean we are out of line with other Norfolk authorities as all other authorities except one currently ask for a contribution from their working age CTS claimants.

- 4.5. Alternatively, we could consider reducing the cost of the CTS scheme by reviewing the Protected Groups as listed in Section 8 and Appendix B (with the exception of Pension Age people). We could consider removing some or all of the protections and only paying up to a certain percentage of the weekly council tax bill.
- 4.6. To remove all the protections would lower the cost of our scheme by £688,000, reducing the cost to us and our preceptors. However, it would mean that 3,631 people in the Protected Groups no longer benefit from a more generous CTS scheme and will pay more council tax.
- 4.7. There are also alternative CTS scheme models that can be considered for our working age scheme, such as a banded discount scheme, where a set percentage discount is awarded based on a person's income and household.
- 4.8. Changing our scheme to an alternative model will involve significant changes and financial disruption for our customers, and inevitably there will be winners and losers. It would also mean the rules for working age customers were different to those for pension age customers, and different to the rules for Housing Benefit.

## **5. Council Tax Support Consultation**

- 5.1. Norfolk County Council and the Norfolk Police and Crime Commissioner have been contacted for their comments on the scheme. Both have responded to confirm they support our proposed scheme.
- 5.2. The CTS consultation is primarily available via the council's website and as a paper form if requested. Online responses are encouraged as data can be electronically logged and collated. The consultation opened on 1 November 2022 and is publicised through social media, council emails, newsletters and council Members.
- 5.3. The consultation lasted for six weeks and closed on 12 December 2022. 25 responses have been received and these are shown in full at Appendix C, which should be read in conjunction with this report.
- 5.4. There was broad support for keeping the current CTS scheme, and a number of comments were made about the scheme design and operation. Responders were invited to provide their own ideas about changes for the CTS scheme, and a number were supportive of increasing the help available, with some suggesting a maximum limit of 100%. The implications of this are shown at 4.3.
- 5.5. No further changes are proposed as a result of the consultation, and the proposed final CTS scheme for 2023/2024 is a straightforward continuation of the 2022/2023 CTS scheme with two minor updates as shown at 6.2.
- 5.6. A report on the proposed final CTS scheme for 2023/2024 will be taken to Cabinet on 17 January 2023 and full Council on 26 January 2023. The CTS scheme must be agreed before the council taxbase and the overall budget can be set.
- 5.7. The final CTS Scheme is only for working age people. Pension age claims continue to be paid under the national CTS scheme regulations.

## **6. The 2023/2024 CTS Scheme**

- 6.1. It is proposed to keep the current CTS Scheme principles for the final CTS Scheme for 2023/2024. No major changes are proposed.

6.2. Two minor updates are proposed to reflect wider welfare reform changes:

6.2.1. Payments made as a 'thank you' payment under the government's Homes for Ukraine scheme will be disregarded as income and capital in our CTS Scheme

6.2.2. Any other government payments made under a financial assistance scheme, introduced during a financial year, and disregarded for Housing Benefit purposes, will also be disregarded for the purpose of our CTS scheme.

## **7. Notice of Motion 11/22**

7.1. Councillor Jones proposed the following Notice of Motion (11/22), seconded by Councillor Ryves:

7.1.1. "This Council recognises that the cost-of-living crisis is adversely affecting many local people, especially people on very low incomes. This Council additionally notes that it has a very high General Reserve Fund of over £8 million above the recommended level. This Council further notes to increase the Council Tax Support Scheme to 100% to every eligible Council Taxpayer based on last year's figures will run to less than £30,000 to this Council. Therefore, this Council approves increasing its Council Tax Support Scheme to 100% to every eligible Council Taxpayer."

7.2. The impact of increasing our CTS Scheme so it covers up to 100% of the council tax bill is shown at 4.3.

7.3. Making the change would reduce our taxbase by 126.5 band D properties, lowering the total council tax income by £255,000, and our own income by £17,600. This figure is lower than last year as the maximum weekly council tax that can be paid has increased to 84%.

7.4. This is an ongoing cost which will impact the taxbase in 2023/2024 and future years.

## **8. Caseload Analysis**

8.1. Pension age people account for 47% of our CTS caseload – around 4,400 claims. Working age people account for the other 53%, around 5,000 claims, and of these over two thirds are in a protected group. This leaves around 1,400 people who are working age but not in a protected group.

8.2. An analysis of the working age caseload is shown below, showing the claims in protected groups, and the groups they are in. The biggest protected group are people who receive Personal Independence Payment (or the old Disability Living Allowance):

<b>CASELOAD ANALYSIS 03/10/2022</b>			
<b>Working Age - Protected Group</b>	<b>Claims on 03/10/2022</b>	<b>% of claims</b>	<b>Total Cost @ 84%</b>
Attendance Allowance	-	0%	£ -
Carers Allowance	53	1%	£ 48,298
Constance Attendance Allowance	-	0%	
Carer Premium	115	3%	£ 110,670
Child under 5	754	21%	£ 583,418
Disabled Child Premium	-	0%	£ -
Disabled Premium	10	0%	£ 12,014
Employment and Support Allowance Support Group	492	14%	£ 513,517
Other	139	4%	£ 134,195
Personal Independence Payment / DLA	2,068	57%	£ 2,109,235
Working Tax Credit - Disabled	-	0%	£ -
<b>Total Working Age in Protected Groups</b>	<b>3,631</b>	<b>100%</b>	<b>£ 3,511,347</b>
Protected Groups	3,631	72%	£ 3,511,347
Not Protected Groups	1,399	28%	£ 862,211
<b>Total</b>	<b>5,030</b>	<b>100%</b>	<b>£ 4,373,558</b>

8.3 A breakdown of the employment status of the two groups is shown below. Nearly a third of people not in a protected group are working but their income is low so they still qualify for CTS.

<b>Protected Groups</b>	<b>Working</b>	<b>Not Working</b>	<b>Total</b>
Couple	49	404	453
Family	126	332	458
Lone Parent	218	808	1,026
Single Person	41	1,653	1,694
<b>Total</b>	<b>434</b>	<b>3,197</b>	<b>3,631</b>
	12%	88%	

<b>Non Protected Groups</b>	<b>Working</b>	<b>Not Working</b>	<b>Total</b>
Couple	20	73	93
Family	46	32	78
Lone Parent	225	245	470
Single Person	151	607	758
<b>Total</b>	<b>442</b>	<b>957</b>	<b>1,399</b>
	32%	68%	

8.4 The council tax bands for the working age caseload are also shown below. Over 90% of the households are in council tax bands A and B.

<b>Council Tax Band</b>	<b>Protected Groups</b>	<b>Non Protected Groups</b>	<b>Total</b>	<b>%</b>
A	2,596	971	3,567	70.9%
B	703	275	978	19.4%
C	192	96	288	5.7%
D	81	39	120	2.4%
E	44	13	57	1.1%
F	11	3	14	0.3%
G	2	2	4	0.1%
H	-	-	-	
Unbanded	2	-	2	
<b>Total</b>	<b>3,631</b>	<b>1,399</b>	<b>5,030</b>	

## 9. Corporate Priorities

9.1. The CTS scheme supports Corporate Priority 1 – Provide important local services within our available resources.

9.2. Due to the budget setting timetable we must agree a CTS scheme for working age people for the 2023/2024 year by January 2022.

## 10. Financial Implications of Proposal

10.1. No major changes to the CTS Scheme are envisaged, so there are no direct financial implications as a result of the final scheme proposal.

10.2. There has been growth in the taxbase again this year, mostly due to an increase in new domestic properties being added to the council tax list and a reduction in the numbers of people claiming CTS. The taxbase forecast for 2023/2024 shows growth slightly ahead of the taxbase in the Financial Plan.

## 11. Current Financial Implications

11.1. As at 1 October 2022 the total cost of our 2022/2023 CTS scheme is £9.91m across 9,500 claims. CTS reduces our taxbase by the equivalent of 4,918 band D properties. This reduction in taxbase is equal to a cost of £685,422 to the borough council (4,918 x £139.37). £332,000 of this cost is for the CTS scheme for pension age people, paid under the national regulations. We have no powers to alter this element of the scheme or the associated costs.

	<b>Claims</b>	<b>Total Cost</b>	<b>Average Cost Per Claim</b>
Pension Age Claims	4,409 (46.5%)	£4.80m (48.4%)	£1,088
Working Age Claims	5,079 (53.5%)	£5.11m (51.6%)	£1,006
<b>Total</b>	<b>9,488</b>	<b>£9.91m</b>	<b>£1,044</b>

11.2. A rise in the number of working age CTS claims will increase the cost of the scheme and the impact on the council's taxbase. At present the cost of the CTS scheme is within the predictions in the Financial Plan and is monitored weekly to identify any changes.

## **12. Any other Implications/Risks**

- 12.1. The CTS scheme for 2023/2024 is designed to meet the projections as detailed in the Financial Plan. However, any increases in demand due to an economic downturn, changes in the composition of the caseload, for example an increase in the number of pension age claimants, or unforeseen changes to other welfare benefits during the year could represent a financial risk by increasing the cost of the CTS scheme and reducing the taxbase further.
- 12.2. The impact of the Cost of Living Crisis on the cost and composition of the CTS caseload is being closely monitored.
- 12.3. The financial impact of the CTS scheme is, and will continue to be, reviewed monthly.

## **13. Equal Opportunity Considerations**

- 13.1. The pre-screening Equality Impact Assessment (EIA) is included at Appendix A. A full EIA was completed as part of the Cabinet Report of 7 September 2016. As the changes to the scheme since then and for 2023/2024 are minor and positive so no further assessment has been completed.

## **14. Consultation**

- 14.1. The draft CTS scheme for 2023/2024 was open to public consultation from 1 November 2022 to 12 December 2022. The full results are summarised at section 5 and included in full at Appendix C.

## **15. Conclusion**

- 15.1. The Panel is asked to note the consultation responses and agree that the draft CTS scheme for 2023/2024 which went to public consultation is recommended to Cabinet and full Council as the final CTS scheme for 2023/2024.

**Appendix A Pre-Screening Equality Impact Assessment**



Name of policy/service/function	Local Council Tax Support Scheme 2023/2024				
Is this a new or existing policy/ service/function?	Continuation of an Existing Policy				
Brief summary/description of the main aims of Policy being screened.  Please state if this policy/service is rigidly constrained by statutory obligations	Council Tax Support is a discount given to residents on a low income. The Council is free to agree its own local scheme for the discount for working age people.				
<b>Question</b>	<b>Answer</b>				
<p>1. Is there any reason to believe that the policy/service/function could have a specific impact on people from one or more of the following groups <b>according to their different protected characteristic</b>, for example, because they have particular needs, experiences, issues or priorities or in terms of ability to access the service?</p> <p>Please tick the relevant box for each group.</p> <p>NB. Equality neutral means no negative impact on any group.</p>		Positive	Negative	Neutral	Unsure
	Age	√			
	Disability	√			
	Gender			√	
	Gender Re-assignment			√	
	Marriage/civil partnership			√	
	Pregnancy & maternity			√	
	Race			√	
	Religion or belief			√	
	Sexual orientation			√	
	Other (eg low income)	√	√		
<b>Question</b>	<b>Answer</b>	<b>Comments</b>			
2. Is the proposed policy/service likely to affect relations between certain equality communities or to damage relations between the equality communities and the Council, for example because it is seen as favouring a particular community or denying opportunities to another?	No				
3. Could this policy/service be perceived as impacting on communities differently?	No				
4. Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	Yes	There are protections for those who have a disability, caring responsibilities, children under 5 or are pension age.			
<p>5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions?</p> <p>If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section</p>	N/A	<b>Actions:</b>			
		<b>Actions agreed by EWG member:</b> .....			
<b>Assessment completed by:</b>	Joanne Stanton				
<b>Job title</b>	Revenues and Benefits Manager				
<b>Date</b>	11 November 2022				

## Appendix B: Principles of the Current CTS Scheme

Our current CTS scheme assesses people's income against an allowed amount, called an 'applicable amount'. If their income is less than the applicable amount they receive full CTS, subject to a 25% contribution if they are working age and not in a protected group. If it is more than the applicable amount their CTS is reduced by 20p for every extra £1.

### Our current CTS Scheme Principle:

An equal cut is made to everyone apart from those in a protected group.

The key points are:

- Working Age people have their CTS calculated based on 84% of their weekly CTS bill
- A weekly £10 deduction is made for each non-dependent regardless of their income
- The maximum amount of Capital allowed is £6,000
- No Tariff Income is assumed for capital under £6,000
- Self Employed people are assumed to have an income of at least the minimum wage
- There is no Second Adult Rebate

To fulfil the requirement to consider vulnerable groups, CTS will be paid based on the national, more generous scheme for the following groups:

- Those who have reached the qualifying age for State Pension Credit (under central government rules)
- Households with at least one child under the age of 5
- Those entitled to the Disability Premium, the Disabled Child Premium or the Carer Premium as part of their needs calculation
- Those in receipt of Carer's Allowance, Attendance Allowance or Constant Attendance Allowance
- Those receiving Working Tax Credit including a disability element
- Those in the Employment and Support Allowance Support group
- Those in receipt of Disability Living Allowance or Personal Independence Payment
- Those in receipt of Carer's Allowance
- Those in the ESA Support group

The CTS scheme also includes incentives to find work. People are allowed to keep an extra £10 (above the national limit) before their CTS is affected. This is known as a disregard and the amounts are:

- |                       |     |
|-----------------------|-----|
| • Single              | £15 |
| • Couple              | £20 |
| • Disabled or a Carer | £30 |
| • Lone Parent         | £35 |

We also have a local income disregard as below:

- War Pensions will be fully disregarded in the income calculation

### General CTS Scheme Rules

- In all other areas the CTS Scheme rules will follow the rules for working age Housing Benefit claims



## Appendix C – Council Tax Support 2023/2024 Consultation Responses

Question	Responses				Comments/Alternatives												
Should we keep the current Council Tax Support scheme?	<table border="1"> <thead> <tr> <th data-bbox="450 328 555 363">Yes</th> <th data-bbox="555 328 680 363">No</th> <th data-bbox="680 328 826 432">Don't Know / Blank</th> <th data-bbox="826 328 972 363">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="450 432 555 467">14</td> <td data-bbox="555 432 680 467">5</td> <td data-bbox="680 432 826 467">6</td> <td data-bbox="826 432 972 467">25</td> </tr> <tr> <td data-bbox="450 467 555 502">56%</td> <td data-bbox="555 467 680 502">10%</td> <td data-bbox="680 467 826 502">24%</td> <td data-bbox="826 467 972 502"></td> </tr> </tbody> </table>				Yes	No	Don't Know / Blank	Total	14	5	6	25	56%	10%	24%		<ul style="list-style-type: none"> <li>• The level of support should be raised to <b>100%</b></li> <li>• There is too much reliance on benefits, everyone should pay their way. I am fed up with subsidizing others peoples children and people who are too lazy to work</li> <li>• I've looked at your notes and my eyes glazed over! You explain the scheme to someone who knows all about it. You don't explain the scheme to someone who doesn't know anything about the scheme. Why not make it easy you understand? You'll not increase take-up of the scheme like this. Work harder at understanding how ordinary people will read what you have written</li> <li>• We need the scheme but it needs extending to support more people</li> <li>• It should be protected, the crisis we are going through now is needed more than ever</li> <li>• Working people on low wages need all the support available and this support should be extended in BCKLWN as it is in Norwich. I support the retention of the Support Scheme. The first question is most unclear in that I want the support kept but I believe it should be extended to <b>100%</b></li> <li>• These type of support initiatives have proved to be and will continue to be absolutely essential in providing much needed structured support to those that need it</li> </ul>
Yes	No	Don't Know / Blank	Total														
14	5	6	25														
56%	10%	24%															
Do you agree with changing the CTS scheme to ignore payments made under the 'Homes for Ukraine' scheme?	<table border="1"> <thead> <tr> <th data-bbox="450 1088 555 1123">Yes</th> <th data-bbox="555 1088 680 1123">No</th> <th data-bbox="680 1088 826 1192">Don't Know / Blank</th> <th data-bbox="826 1088 972 1123">Total</th> </tr> </thead> <tbody> <tr> <td data-bbox="450 1192 555 1227">16</td> <td data-bbox="555 1192 680 1227">7</td> <td data-bbox="680 1192 826 1227">2</td> <td data-bbox="826 1192 972 1227">25</td> </tr> <tr> <td data-bbox="450 1227 555 1262">64%</td> <td data-bbox="555 1227 680 1262">28%</td> <td data-bbox="680 1227 826 1262">8%</td> <td data-bbox="826 1227 972 1262"></td> </tr> </tbody> </table>				Yes	No	Don't Know / Blank	Total	16	7	2	25	64%	28%	8%		No disagreements or alternatives proposed
Yes	No	Don't Know / Blank	Total														
16	7	2	25														
64%	28%	8%															

Do you agree with changing the CTS scheme to ignore payments made under any other government financial assistance scheme?	<b>Yes</b>	<b>No</b>	<b>Don't Know / Blank</b>	<b>Total</b>	No disagreements or alternatives proposed
	16	6	3	25	
	64%	24%	3%		

**Options for changes to the Council Tax Support scheme:**

<p>Please use the space below to explain what changes you would like to see, the reasons for this and what you think the impact will be on both people receiving Council Tax Support, and wider council tax payers who will be impacted by any changes to the cost of our scheme caused by any changes.</p>	<p>The changes I would propose are:</p>	<ul style="list-style-type: none"> <li>• No others I can think of</li> <li>• 100%</li> <li>• The support should be raised to 100%</li> <li>• Everyone should pay full council tax with no exceptions and no subsidies</li> <li>• Increase support for low income families &amp; self-employed to 100% for those who are currently struggling with the cost of living</li> <li>• None</li> <li>• Help working people or those who have had to give up work but can't get help from anyone</li> <li>• Don't change</li> <li>• The maximum level of support should be increased to 100% wherever possible</li> <li>• Leave things as they are</li> <li>• You're rushing about, aren't you? (we would like to hear your views)(rues for how we treat earnings) You're trying to make the scheme too complicated. Instead you should be making it simpler to understand</li> <li>• Offering more support to those on low income, e.g disregarding universal credit as income</li> <li>• More people being able to get help</li> <li>• Stop putting the Council tax up each year</li> </ul>
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		<ul style="list-style-type: none"> <li>• The people affected are poorly paid, in work and deserve more money in their pockets to enable them to eat and heat, to buy clothes and shoes for their children. They just need not to pay Council tax until their wages and the economy improve. To change the amount of council tax upwards of second homeowners and holiday home premises to 150% would raise money collected by the council</li> <li>• Happy as it is</li> <li>• Discount on the council tax due to earnings</li> <li>• Try to treat all family the same with any extra help during this time</li> <li>• I'm happy with the scheme as it currently operates</li> <li>• No changes</li> <li>• Pensioners should automatically get a discount on their council tax if they are both receiving attendance allowance</li> </ul>
	<p>The reasons for these changes are:</p>	<ul style="list-style-type: none"> <li>• Greater support to working people in hardship</li> <li>• This gives a benefit of around £200 pa to a significant number of households who are experiencing genuine financial difficulty</li> <li>• People should pay their way instead of expecting handouts</li> <li>• Many families are struggling</li> <li>• Its good as it is</li> <li>• To help</li> <li>• Don't change</li> <li>• It's just the right decent thing to do? A marginal cost for a net gain for the district &amp; a huge impact for the recipients? We live in a district where there is a huge disparity between the wealthiest and the poorest. Those of us who can provide any additional support to others *must* do so. Its simple morality</li> <li>• Hard working people can't afford to pay more council tax to support others</li> <li>• If its simple, people are more likely to understand it and apply. And its easier to administer</li> <li>• It would help a lot of people who are in work but still don't earn enough</li> <li>• Lots of people need help at the moment</li> </ul>

		<ul style="list-style-type: none"> <li>• Would help a lot more people if there was a standardised amount</li> <li>• The Council Tax is paid by too many low waged and not enough second home owners</li> <li>• Not enough to live on</li> <li>• Because we all are struggling more than other since the cost of livings gone up</li> <li>• No changes required as far as I can see</li> <li>• Would help with costs</li> </ul>
	<p>The impact on Council Tax Support recipients and wider council tax payers will be:</p>	<ul style="list-style-type: none"> <li>• None</li> <li>• Help recipients, the council can absorb the costs through right first time efficiencies</li> <li>• The impact on recipients (an extra £30 per month) is of great value and the cost to other tax payers in the borough non existent</li> <li>• There would be more money available or council tax could be reduced</li> <li>• My understanding is that the most cost impact of this to the council is 20K but it will provide significant support</li> <li>• No difference</li> <li>• None</li> <li>• Some people have a worry removed - that may allow them to turn the heating on or a few extra meals, others will see a small increase to their bill and forego a bottle of wine or some other frivolous expenditure</li> <li>• More for scroungers, more to be paid by hard workers</li> <li>• More people will apply. Administration costs will be less. More money will go into peoples pockets, less money will be spent on administration costs</li> <li>• Slight increase</li> <li>• More help for people</li> <li>• Impact would be a fair outcome for all</li> <li>• The recipients would be better off. The council will benefit and the system will be fairer</li> <li>• A better outcome</li> <li>• May make it harder to live off we need to look for extra money to</li> </ul>

		pay the council <ul style="list-style-type: none"> <li>• The impact must always be offset against the benefit provided and needed. I feel happy to pay a little more if this will ensure the correct level of support is maintained</li> <li>• Don't know</li> </ul>		
Are you or somebody in your household getting Council Tax support	<b>Yes</b>	<b>No</b>	<b>Don't Know / Blank</b>	<b>Total</b>
	5	19	1	25
	20%	76%	4%	
Any other comments	None			