#### POLICY REVIEW AND DEVELOPMENT PANEL REPORT

REPORT TO:	Corporate Performance Panel			
DATE:	13 November 2023	13 November 2023		
TITLE:	Final Council Tax Sup	Final Council Tax Support Scheme 2024/2025		
TYPE OF REPORT:	Policy Development			
PORTFOLIO(S):	Finance			
REPORT AUTHOR:	Jo Stanton, Revenues and Benefits Manager			
OPEN/EXEMPT	Open WILL BE SUBJECT Yes			
		TO A FUTURE		
	CABINET REPORT:			

#### **REPORT SUMMARY**

#### **PURPOSE OF REPORT**

We operate a scheme to help working age people on low incomes with the cost of their council tax by reducing their council tax bill. This is known as the Council Tax Support (CTS) scheme. There are national regulations for a CTS Scheme for customers who have reached pension age, but we are free to decide the rules for our own CTS schemes for working age people in our area, taking into account certain government requirements. This report only refers to our CTS Scheme for working age people.

This report follows on from the Corporate Performance Panel (CPP) report of 24 July 2023 outlining the options for a draft CTS Scheme to go to public consultation and recommending Option 1. At its meeting on 1 August 2023 Cabinet agreed that Option 1 was their preferred scheme to consult on and a public consultation ran from 21 August 2023 to 1 October 2023. The results are summarised at section 3 and Appendix C.

The final CTS scheme for 2024/2025 must now be agreed by January 2024 ready for implementation on 1 April 2024.

#### **KEY ISSUES:**

Our CTS Scheme is reviewed annually and can only be amended from the start of a financial year. The Panel is asked to consider the consultation responses and whether it continues to support Option 1 as the final CTS scheme for working age people for 2024/2025.

#### **OPTIONS CONSIDERED:**

The CPP CTS Report of 24 July 2023 for the draft CTS scheme included several options for a revised scheme. Option 1 was chosen as the preferred scheme for consultation.

#### **RECOMMENDATIONS:**

The Panel notes the consultation responses and decides whether to recommend to Cabinet and Council that the changes detailed Option 1 are adopted as the final CTS Scheme for 2024/2025.

#### **REASONS FOR RECOMMENDATIONS:**

To ensure a working age CTS Scheme for 2024/2025 is agreed by full Council by the operational deadline of 31 January 2024 and the statutory deadline of 11 March 2024.

#### 1. Introduction

- 1.1. We operate a scheme known as Council Tax Support (CTS) to help working age people on low incomes with the cost of their council tax bills. There are national regulations for the CTS Scheme for customers who have reached pension age.
- 1.2. The CTS regulations¹ require us to decide our own CTS scheme for working age people which we must review and agree each financial year, taking into account the government requirement to consider the impact on vulnerable groups and to incentivise work. The CTS regulations also set out the process we must following when reviewing and agreeing our scheme². We must first consult with our major Preceptors (Norfolk County Council and the Police and Crime Commissioner), then decide a draft CTS scheme to go to public consultation. Once the consultation closes the final CTS scheme must be agreed by full Council by March 2024, before the start of the new financial year, although for operational reasons a January 2024 deadline is imposed.
- 1.3. The draft CTS scheme has been decided and the consultation has now closed. This report contains the results of the consultation and makes recommendations for the final CTS Scheme for 2024/2025. It also contains updated estimates of the financial implications at section 4 and a refreshed Equality Impact Assessment Pre-Screening form at Appendix A.
- 1.4. This report should be read in conjunction with the 'Draft Council Tax Support Scheme for 2024/2025' reports and minutes from the Corporate Performance Panel meeting of 24 July 2023 and Cabinet meeting of 1 August 2023. These reports deal with the process of selecting the draft CTS Scheme for consultation and contain the details of each of the options considered, and the option chosen for the draft CTS scheme.
- 1.5. The final CTS Scheme for working age people for 2024/2025 will be considered by Cabinet on 5 December 2023 and full Council on 31 January 2024.

#### 2. Options considered by the Panel and Cabinet

- 2.1. CPP and Cabinet have already been presented with four options for the draft CTS Scheme to go to public consultation. The options were:
  - Option 1: Make the CTS Scheme more generous by using the Protected Scheme rules as the rules for the Local Scheme
  - Option 2: Reduce the taxbase impact of the CTS Scheme by reducing the Protected Groups
  - o Option 3: Look at alternative models for assessing and paying CTS
  - o Option 4: No change
- 2.2. The Panel recommended Option 1 to Cabinet as their preferred choice, and Cabinet selected this as the option to go to public consultation. Full details of the options are in the original reports, and details of Option 1 are also included at Appendix B for ease of reference. A summary of our current CTS schemes, the national CTS scheme and the draft scheme that went to public consultation is included below:

<sup>&</sup>lt;sup>1</sup> S13A(2) Local Government Finance Act 1992

<sup>&</sup>lt;sup>2</sup> Schedule 1A 3(1) Local Government Finance Act 1992

	Our Current Local Scheme <sup>3</sup>	Our Current Protected Scheme <sup>4</sup>	National Pension Age Scheme	Our Proposed Scheme (Option 1) <sup>5</sup>
Maximum Level of Support	84%	100%	100%	100%
Capital Limit	£6,000	£16,000	£16,000	£16,000
Weekly Deduction for a Non-Dependant:				
<ul><li>Not working</li><li>Weekly Earnings</li></ul>	£10	£4.60	£4.60	£4.60
under £236  • Weekly Earnings	£10	£4.60	£4.60	£4.60
between £236-£410	£10	£9.40	£9.40	£9.40
Weekly Earnings between £410-£511	£10	£11.80	£11.80	£11.80
<ul> <li>Weekly Earnings above £511</li> </ul>	£10	£14.15	£14.15	£14.15
<ul> <li>Any other not included above</li> </ul>	£10	£0	£0	£0
Weekly Earnings Disregard:				
<ul> <li>Single</li> </ul>	£15	£15	£5	£15
Couple	£20	£20	£10	£20
<ul> <li>Disabled or Carer</li> </ul>	£30	£30	£20	£30
<ul> <li>Lone Parent</li> </ul>	£35	£35	£25	£35
Self-employed people – earnings used	Minimum income floor <sup>6</sup>	Actual earnings	Actual earnings	Actual earnings
Second Adult Rebate <sup>7</sup>	None	Included	Included	Included

- 2.3. Option 1 increases the help to people not in a protected group, but also extends the scheme to more people as the criteria are more generous. Increasing the capital limit brings more people into the scope of the CTS Scheme, and changing the deduction for a non-dependant means more people can claim.
- 2.4. The CTS Scheme rules will also continue to reflect any relevant welfare benefit changes made to the working age Housing Benefit scheme.

#### 3. Consultation

- 3.1. In response to feedback from the 2023/2024 scheme consultation, the survey questions have been refreshed and reworded to make them clearer and to attempt to promote more engagement and responses. The updated questions are shown in Appendix C. The consultation was widely publicised with press and radio coverage and promotions on social media.
- 3.2. The consultation also included an online calculator so people could check if they would be eligible to claim CTS, or if their CTS would increase under our proposals. This went live on 11 September 2023 and six people have used this service.

<sup>&</sup>lt;sup>3</sup> Applies to working age people not in a Protected Group

<sup>&</sup>lt;sup>4</sup> Applies to working age people in a Protected Group

<sup>&</sup>lt;sup>5</sup> Proposed for all working age people

<sup>&</sup>lt;sup>6</sup> Instead of using actual earnings we use an assumed earnings amount based on the number of hours worked, multiplied by the national minimum wage.

Certain people who do not qualify for CTS can receive a discount of up to 25% if they have a second adult living with them who is on a low income.

- 3.3. The public consultation ran for six weeks from 21 August 2023 to 1 October 2023. The consultation webpage received 2,345 hits and 41 surveys were completed, a 64% increase compared to the 25 responses received in 2023/2024.
- 3.4. The consultation response from Norfolk County Council is included in the CPP and Cabinet reports for the draft CTS scheme. Norfolk's Police and Crime Commissioner has not responded.
- 3.5. The full results of the survey, including all the comments, are included at Appendix C which should be read in conjunction with this section. The responses show the following:
  - 37% of people agree with the proposals, 51% disagree and 12% said they do not know.
  - 7% of people who responded are receiving CTS, the remaining 93% are not,
  - To fund a more generous scheme, 51% of people said we should spend less on other schemes or projects, 15% said we should make savings elsewhere and 7% felt we should increase council tax. 27% were not sure how we should fund any extra cost, and
  - 34% of people who were responded are over the age of 65
- 3.6. There are a wide range of comments about the scheme and possible alternatives. The two main themes are:
  - support for increasing the help given to those who are more vulnerable and on lower incomes; and
  - not spending more to help people already in receipt of CTS. Some people feel our CTS scheme is already too generous and that everyone should contribute to their council tax bill, whilst others feel not enough help is given to people in need.
- 3.7. It is worth noting that a significant proportion of working age people receiving CTS are employed and 43% of people also claiming Universal Credit are working or self-employed.
- 3.8. There is strong feeling that council taxpayers should not be penalised by an increase in council tax to cover any additional cost of a more generous CTS scheme. Most people suggest funding the changes by spending less on other projects and subsidies, or by making savings elsewhere.
- 3.9. However, the CTS caseload has reduced over the past year and is having less of a financial impact than was estimated in the Financial Plan. This means there is sufficient scope to cover the additional cost of a more generous scheme without having to specifically raise council tax or spend less on other services.
- 3.10. More information on the financial implications is included at Section 4.

#### 4. Financial Implications

4.1. CTS is treated as a council tax discount and the financial impact is expressed in Band D equivalent properties as part of our annual taxbase calculation which feeds into the council tax and budget setting process.

- 4.2. The overall cost of CTS is shared between the Preceptors in proportion to their shares of the council tax bill. Our share is 6.8%.
- 4.3. The actual amount of CTS awarded, and therefore the financial impact on our income, can be calculated by multiplying the number of Band D equivalent properties by the Band D council tax charge, either for the total charge to give the overall cost, or the preceptor's charge to give an individual cost.
- 4.4. The table below shows the impact of the 2023/2024 CTS Scheme and the estimated impact of the revised CTS scheme for 2024/2025 under Option 1. The more generous scheme reduces the taxbase by an additional 128.4 band D properties and will cost £271,400, of which our share is £18,471. The total impact is for all CTS claims, including working age and pension age customers.

	Band D Council		Current Budget		
2024/2025	Tax		Impact	Generous	Total impact
Reduction in Band D Equivalent Properties 2024/2025			4,764.5	128.4	4,892.9
Norfolk County Council	£1,592.64	75.3%	£ 7,588,133	£ 204,469	£ 7,792,602
Police and Crime Commissioner	£ 302.94	14.3%	£ 1,443,358	£ 38,892	£ 1,482,250
Borough Council	£ 143.87	6.8%	£ 685,469	£ 18,471	£ 703,939
Parish / Town Councils	£ 74.53	3.5%	£ 355,098	£ 9,568	£ 364,667
Total	£2,113.98	100.0%	10,072,058	£ 271,400	£ 10,343,458

- 4.5. The proposed council taxbase for 2024/2025 was calculated at the start of October 2023. The working age CTS caseload has reduced by 6% in the last 12 months, so the financial impact of the current CTS scheme is lower than the estimate.
- 4.6. We have 591.6 more band D properties than we estimated in the Financial Plan. This is due to a reduction in the CTS caseload (408.1 band D properties) and new properties being added to the council tax list (183.5 band D properties).
- 4.7. This growth is sufficient to offset the additional 128.4 band D property impact of the more generous CTS Scheme proposed for 2024/2025. This means we can implement a more generous scheme whilst remaining within the estimates in the Financial Plan and would not need to increase council tax or make cuts to other services.

#### 5. Recommendation

5.1 The Panel notes the consultation responses and decides whether to recommend to Cabinet and Council that the changes detailed Option 1 are adopted as the final CTS Scheme for 2024/2025.

#### 6. Equal Opportunity Considerations

- 6.1. The Equality Impact Assessment Pre-Screening form for implementing Option 1 is included at Appendix A. It will have positive equality impacts as it maintains the more generous CTS support for those in vulnerable groups and those with relevant protected characteristics, whilst providing more help to customers not in vulnerable groups or covered by equality considerations.
- 6.2. On 1 October 2023 there are 1,259 CTS claims not in a protected group with a 84% limit on their maximum level of support. Making the working age CTS scheme more

generous would reduce the council tax bill of 1,259 households meaning they have less, or no, council tax to pay.

#### 7. Any other Implications/Risks

- 7.1. The budget impact of the CTS scheme is based upon the household numbers described above which form the basis of the Financial Plan. The impact will be affected by the changing circumstances and demographic of our taxpayers; for example, household welfare, age mix and additional households entering our tax base.
- 7.2. The CTS scheme is based on an assessment of a household's income against an allowed amount. The cost-of-living crisis is not causing an increase in the CTS caseload as household incomes are generally stable or rising with higher pay rises. However, household expenditure is also increasing causing pressure on household budgets. Other support with these rising costs is being given by us (for example through the Household Support Fund) and from other organisations.
- 7.3. In the current economic climate, the risk assessment cannot be neutral, but it is considered that there is sufficient flexibility in our financial structure to withstand any adverse impact.
- 7.4. If the CTS caseload falls our taxbase and council tax income will increase, creating a surplus on the Collection Fund.
- 7.5. The impact of the CTS scheme is, and will continue to be, operationally reviewed monthly and reported to Members annually in October.

#### 8. Corporate Priorities

- 8.1. The CTS Schemes supports the promotion of Social Mobility and Inclusion for our residents.
- 8.2. Implementing an option where the scheme is made more generous will increase the income of over 1,250 households who are not in a Protected Group but will adversely affect the Financial Plan.

### Appendix A

### **Pre-Screening Equality Impact Assessment**





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Name of policy/service/function	Local Council Tax Support Scheme 2024/2025					
Is this a new or existing policy/ service/function?	Continuation of, and updates to, an existing Policy					
Brief summary/description of the main aims of the policy/service/function being screened.  Please state if this policy/service is rigidly constrained by statutory obligations	Council Tax Support is a discount given to residents on low income to help with the cost of their council tax bill. The council is free to agree its own local scheme for the discount for working age people.			ill.		
Question	Answer					
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 according to their different protected characteristic, for example,			Positive	Negative	Neutral	Unsure
because they have particular needs,	Age		V			
experiences, issues or priorities or in terms of	Disability		V			
ability to access the service?	Gender		,		<b>√</b>	
Please tick the relevant box for each group.	Gender Re-	assignment			V	
9 1	Marriage/civil partnership				V	
NB. Equality neutral means no negative impact	Pregnancy & maternity				1	
on any group.	Race				1	
	Religion or I	nelief			1	
	Sexual orier				1	
	Other (eg lo		V		V	
Question	Answer	Comments	V			
		Comments				
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					
<b>4.</b> Is the policy/service specifically designed to tackle evidence of disadvantage or potential discrimination?	Yes	Yes  The CTS Scheme is designed to help people on low incomes or in receipt of certain welfare benefits with the cost of their council tax bill.		f		

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5. Are any impacts identified above minor and if so, can these be eliminated or reduced by minor actions?  If yes, please agree actions with a member of the Corporate Equalities Working Group and list agreed actions in the comments section	No	Actions:  Actions agreed by EWG member:	
If 'yes' to questions 2 - 4 a full impact assess	ment will be	required unless comments are provided	
to explain why this is not felt necessary:			
The CTS Scheme is designed to help working age local residents on low incomes with the cost of their council tax bill. The help is provided through a discount on their council tax bill. The CTS scheme is being updated and made more generous for 2024/2025. This means more people will be eligible for help, and the removal of the cap on the maximum level of support means those already receiving help could see their CTS award increase. These impacts are all positive and will increase the financial support given to residents.			
Decision agreed by EWG member:			
Assessment completed by:			
Name	Jo Stanton		
Job title	Revenues a	nd Benefits Manager	
Date	2 October 20	023	

#### Appendix B

# Option 1: Make the CTS Scheme more generous by using the Protected Scheme rules as the rules for the Local Scheme

We could consider changes to the principles of the existing CTS scheme model to bring the Local and Protected Schemes in line and make our Local Scheme more generous.

There are currently 5,240 working age households claiming CTS, and 3,700 (over 70%) of these are in a protected group, with 1,540 assessed using our Local Scheme rules. *N.B.* - these figures are updated at Section 4.

There is a growing trend across England for local authorities to make their CTS schemes more generous in response to the cost of living crisis. In 2032/2024 29 authorities increased their level of support, and around a third of CTS schemes now cover up to 100% of a household's council tax bill.

Another reason to use the more generous rules is the wider rollout of Universal Credit (UC). People in protected groups are often identified by their entitlement to certain benefits, but over the next two years these benefits will end and be replaced by UC. This means we will not be able to identify these households as needing protection and they may lose out on support if the two schemes are not the same.

The changes to bring the schemes for the two groups into line would include:

- Increasing the maximum weekly council tax bill that is paid under the scheme to 100%:
   This would mean all working age people could receive CTS for up to 100% of their council tax bill (people who have excess income, for example if they have earnings above the disregard as shown in Appendix A, may receive less than 100% CTS).
- Raising the Capital Limit:

Under our Local Scheme the maximum amount a household can hold in capital (money, shares and savings) is £6,000. Raising this to £16,000 would be in line with the Protected and Pension Age Schemes and would mean more people are able to claim CTS.

Changing Non-Dependant Deductions:

To align both schemes the non-dependant deduction rates will need to be changed. The deductions for the non-protected groups would be aligned with the two other schemes so the same deductions are applied to all customers.

Changing the treatment of Self-employed people:

The rules for earnings for self-employed people would be amended to mirror those for the protected groups and pension age schemes

Re-introducing Second Adult Rebate

The numbers of people qualifying for this discount are generally low, and it has been removed for our Local Scheme. This would be reinstated in line with the Protected and Pension Age schemes.

Retaining the more generous Earnings Rules and War Pension rules

The extra £10 weekly earning disregard would be retained for our Local scheme and we would continue to disregard War Pensions.

# Appendix C – Consultation Survey and Responses

# **Summary of Consultation Survey Questions**

No.	Que	stion			
1	1	nfirm I have read and understood the information on the CTS Consultation page			
2	more	you agree or disagree with our proposals for making our working age CTS Scheme e generous?			
	2a	What are your reasons for your answer?			
3	How	do you think we should find the additional money for the scheme?			
4		would like to hear your views on any other changes you think we should make to CTS scheme and the reasons for these.			
		se use the space below to explain what changes you would like to see and the ons for this.			
	CTS	would also like to know what you think the impact will be on both people receiving b, and other council tax payers who will be impacted by the financial effects of any ages to our CTS scheme.			
	4a The changes I would propose are:				
	4b The reasons for these changes are:				
	4c The impact on Council Tax Support recipients and wider council tax payers will be:				
5	Equa	ality Questions			
	5a Do you receive CTS?				
	5b	What is your age group?			
	5c	Are you Male / Female / Other / Prefer not to Say			

### **Responses to Survey Questions**

Q1 - I confirm I have read and understood the information on the Council Tax Support webpage	%	
Yes	100%	
No	0%	
Totals	100%	

Q2 - Do you agree or disagree with our proposals for making our working age CTS scheme more generous	Total	%
Agree	15	36.6%
Disagree	21	51.2%
Don't know	5	12.2%
Totals	41	100.0%

Q3 - How do you think we should find the additional money for the scheme?	Total	%
By increasing Council Tax	3	7.3%
By making savings elsewhere	6	14.6%
By not spending as much on other schemes or projects	21	51.2%
Not sure	11	26.8%
Totals	41	99.9%

Q5a - Are you, or someone in your household, getting Council Tax Support at this time?	Total	%
Yes	3	7.3%
No	38	92.7%
Totals	41	100.0%

Q5b - What is your gender?	%
Male	34.1%
Female	48.8%
Prefer not	17.1%
Totals	100.0%

Q5c - What is your Age?	Total	%
18-24	0	0.0%
25-34	5	12.2%
35-44	4	9.8%
45-54	8	19.5%
55-64	6	14.6%
65-74	11	26.8%
75-84	3	7.3%
85+	0	0.0%
Prefer not to say	4	9.8%
Totals	41	100.00%

Q5d - Disability: Are your day to day activities limited because of a health problem or disability which has lasted, or is expected to last, at least 12 months?	Total	%
Yes	9	22.0%
No	24	58.5%
Don't know/Not sure	3	7.3%
Prefer not to say	5	12.2%
Totals	41	100.0%

# Council Tax Support Survey 2024 - Results

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I confirm I have read and understood the information on the CTS Consultation webpage	Do you agree or disagree with our proposals for making our working age CTS Scheme more generous?	What are the reasons for your answer?	How do you think we should find the additional money for the scheme?	Any further comments:	We would like to hear your views on any othe changes you think we should make to our CTs scheme and the reasons for these. Please us the space below to explain what changes you would like to see and the reasons for this.  We would also like to know what you think the impact will be on both people receiving CTS, at other council tax payers who will be impacted the financial effects of any changes to our CTs scheme.  The changes I The reasons The impact on would propose for these Council Tax			
					would propose are:	for these changes are:	Council Tax Support recipients and wider council tax payers will be:	
Yes	Agree	I feel that some people do require extra support, especially during the current economic climate	By making savings elsewhere	I am sure savings could be made elsewhere and feel it would be unfair to raise Council tax for those not entitled to support, some people who are not eligible for support are also struggling and council tax has a large impact on peoples income being the 2nd highest bill next to rent/mortgage	To increase the council tax support, however to find the extra from other means apart from increasing the council tax for non claiming residants	to keep the council tax affordable for all	Not sure	

Yes	Agree	People are really struggling with the cost of living, so this will help reduce the pressure	By not spending as much on other schemes or projects	I think it's important, but don't believe it's fair to increase Council Tax for everyone else to pay for it, as everyone's already struggling with the cost of living, especially rents and mortgage payments	I don't know enough to propose any changes	As above	If it doesn't go ahead, then we'll see more people getting into debt and using food banks
Yes	Don't know		By not spending as much on other schemes or projects				
Yes	Disagree	Everyone needs to pay something, the more people who get a free ride the more others have to pay. I think it's selfish and wrong	By not spending as much on other schemes or projects	If it costs you £18000 it will cost the county council even more so other people will suffer and the wrong.	Leaving the CTS as it is, it is more than generous and people should be satisfied. It's a ridiculous idea going for 100% and you should think about other people	The previous scheme is more than adequate, to many people are expecting more handouts and that's an insult to hard working people	The impact wouldn't change from last year

Yes	Agree	It seems to simplify the scheme and bring it in line with other schemes which means it will be easier to understand for recipients and easier to administer. All good things. The cost to council is small, and likely could be swallowed simply from the efficiency savings alone. NCC already has a big budget and PCC	By not spending as much on other schemes or projects	Scale back or scrap the big vanity projects that the Tories put in place.	No I think the new proposal is good enough	The new proposal is good	Particularly during this cost of living and inflation crisis, but also generally, the most vulnerable need additional support. The new scheme offers people that help. It also makes things simpler which is a big benefit.	
		gets too much money already.						

Yes	Agree	By not spending as much on other schemes or projects				
Yes	Disagree	Not sure	Don't make it more generous and then you won't have to find additional money for the scheme. Other people shouldn't have to suffer and pay more council tax or have reduced spending on other schemes, for those people who already get benefit, to then get even more benefit	None	keep things as they are, people already get enough help.	People who don't qualify are still impacted by the cost of living and having their council tax raised to fund those who are already getting help is just not fair. Those who already get help then benefit from lots of other support so this doesn't need increasing.

Yes	Disagree	There are numerous other benefits. etc. available to the less well off. Including food banks. The existing level of support is generous already and at the time of a cost of living crisis everybody is having to make savings and manage their budgets more.	By not spending as much on other schemes or projects	It seems to me that there is a new section of "poor" in the community which is ignored. People who are on the government pension (particularly the, "old scheme") with a small private pension, cannot get any support. While all governments departments, national and local keep awarding extra benefits to those already getting support.	I propose no change / a reduction in the existing scheme. 85% is more than generous.	The council should be looking at ways to save money. They have a duty to ALL council tax payers.	No change to the scheme would aid the council to manage their budget and keep any increase to a minimum at what is a difficult time to all of the community.
Yes	Don't know	It's already complicated. Your proposed changes make it even more complicated.	Not sure	I'm not at all sure you should be making these changes. Your question presupposes I agree with your proposed change and I don't think I do!	This seems to be an exercise to make changes for the sake of making changes. Why not just leave things as they are?	Not applicable.	No impact.

Yes	Disagree	It is unfair on those who do not qualify. It further disincentivises work. The bills go up year after year for everyone else & disproportionately hit single people.	By not spending as much on other schemes or projects	When people pay nothing, they can happily vote for candidates & policies that cost everyone else more.	Council Tax needs reform at government level to account for additional adults in a household.	Working adults living in house-shares are only paying a two-person charge for the whole property. Young adults still at home can be earning a good wage, but pay nothing.	You would have more income to offer discounts to those in need without penalising those who do not qualify.
Yes	Disagree		By making savings elsewhere				
Yes	Disagree	Working people are stretched by inflation, those in receipt of benefits and discounts should also be stretched.	By not spending as much on other schemes or projects	Benefits and discounts should be funded by govt, not by others where the deprivation exists.	Remove local funding of discounts.	Benefits and discounts should not be funded by local taxation	Working taxpayers in the Borough are already funding social benefits for others all over the country. We should not have to supplement this even more.
Yes	Agree	It's so expensive one of my highest bills! Other than rent and I struggle to pay it	By not spending as much on other schemes or projects		To make cut backs else where people need the help now! Not the	It will be taken back somehow or another	Appreciate the help at the time of need

		every month		future		
Yes	Agree	Better support for those with least.	By not spending as much on other schemes or projects	Reducing subsidy to events in towns.	Subsidies not targeted and many people outside Borough benefit. Car parks are full so most people attending could afford to contribute. Suggest that , at least, voluntary contributions are sought - secure collection bins.	

Yes	Agree	It is reasonable for those with more income to help those with less. This is one way to make that happen but it also does not put money in peoples pockets that might be spent on unrelated expenses.	By increasing council tax	The amount CT would have to be increased is minimal and would fall on those with more ability to pay. That would leave the money available to spend on schemes and projects untouched.	A higher rate council tax that was set and then cost of living linked for future rises and falls. An element set out for social care that is linked to full employment costs for that sector. Current levels of staffing cause a sever lack in facilities for those in need of help on all social care levels. An open and well funded independent information service,that helps those in need of help to access information and assistance to gain help or sup	A woeful lack of support for people in need in this county.	A minimal impact on CT payers especially second home owners. More finance to support lower income residents and added resources to help those that need support to access it.
res	Disagree		By not spending as much on other schemes or				

			projects				
Yes	Disagree	Anybody that is working can pay a % of their council tax and should continue to do so to support small villages	By making savings elsewhere	Again ludicrous to make people already paying 100% pay more. Anybody that works can affford to make a contribution to their council tax	Council tax should be paid by all, we all have a need for the services it provides everyone can pay a percentage towards it based on their income.	Working families who pay 100% of this council tax should not see further increase to find those who don't pay any of it despite them earning an income.	Wider tax paying families and their children will suffer further and go without as the cost of living continues to rise.
Yes	Disagree	The help which it already given is a lot and should be on us working people to manage our money better, it's not fair on the the schemes to then suffer	Not sure	By increasing councils tax does not make sense as you are proposing to pay the tax for people it's not fair on those who manage there money better to have to spend more so others can live more luxurious			

Yes	Disagree	Not fair on most council tax payers who work hard, if not harder.	Not sure	All income included such as those earned from YouTube, Onlyfans, etc.	A lot of people are taking in extortionate additional income which the council does not account for.	That less money is paid out under the scheme
Yes	Disagree	there are other options for low income households to be able to seek help if in financial difficulties, including the option to take on additional work if possible, reduced income to the council which could impact services for all is in my opinion not in the overall common good,	Not sure			

Yes	Disagree	There is never any support for people who are working full time, not on benefits and still struggle with the cost of living. You always have to be in receipt of benefits to get any support. This is not a good model, it just keeps people on benefits because they know they will loose all these support schemes when they come off it. Its frustrating	By making savings elsewhere	As someone who constantly works to just have tax and council tax taken off my pay. Its becoming unmanageable with the cost of everything going up. Council tax already went up last year and that really has put us in hardship. We couldnt afford another increase. Start giving support to hard working people who dont get benefits, and stop giving it to everyone who already has plenty of support schemes to choose from	Stop giving all the schemes to people on benefits. Make it available to people who work full time, dont qualify for benefits but are struggling with the cost of living. It is because of these schemes that council tax keep going up and the people who work hard have more taken off their pay slips.	its unaffordable if the way its funded is to increase council tax	Its unaffordable to keep putting up the council tax. my husband and I are hard working people, we never qualify for any schemes despite paying all our tax etc and struggling to make ends meet. If council tax increases anymore, we may have to sell our home.
Yes	Disagree	Too much state intervention. BTW, how many Sky channels do these claimants have. Do you ask that question?	By not spending as much on other schemes or projects		Reduce all KLWNBC staff salaries.	Currently a waste of money.	Nothing
Yes	Agree		By not spending as much on other schemes or projects	And you lot taking less wages			

Yes	Don't know	I disagree with allowing the increase in savings	By not spending as much on other schemes or projects		Is it applied to lower bands only - I don't think people with vast property wealth should be getting discounts		
Yes	Don't know	I agree if the cuts are to the extras that this Council supplies (ie the free entertainment across the summer), I do not agree if there are going to be further cuts to the outlying areas of King's Lynn, ie West Lynn, Clenchwarton etc., where already maintenance is at an all time low.	By not spending as much on other schemes or projects	Use rates on the commitments first and the extras second.	I would like to see money spent on areas not in the town centre. West Lynn and Clenchwarton have become shabby through lack of money spent on grass cutting, hedge cutting, pavement maintenance. Cars parking blocking pavements and on corners is now rife, which is a social nuisance and forces walkers, prams and disability vehicles into	So that in my area we got something for our rates other than our bins emptied (and schools for those with children). I support 100% CTS payment for those that need it, what I don't support is further cuts to necessary maintenance etc., in the outlying areas, whist money is still being spent on free	People in the outlying areas will get their area maintained, and people that want to go to the events across the summer can pay towards these events

					the road. Speed signs are hidden behind overgrown hedges.	entertainment in the town centre. Take the extra money from the extra's budget not the outlying areas budget	
Yes	Disagree	I believe too much is paid in benefits to people who would be able to support themselves.	Not sure	Please don't penalise the general public who are over the threshold for getting benefits. Any other reduction in services to the wider public such as taking money from libraries, swimming pools etc is not on	A tighter regulation on who can apply for council tax funding.	You are taking money from the wider public to pay yourselves.	A better management of council properties and encouraging more people to pay into the council pot rather than some playing the system and being unfair

Yes	Agree	With uprising costs of living a Bills' water rates higher this week and Gas and electric, This all needs to be forced back to the lower rates in payments or these uprising' Get rid of EDF' to lower the rates and any other high risen suppliers, Internets companies lower the rates of living to pay for the NHS and north wind turbines 'To pay for a NHS in council tax.	By not spending as much on other schemes or projects	kids educations and needs, uniforms, Home teachings, tutors on line teachings, Foster family with support and single parents, More free sports tennis swimming, rowing. educations in wold life areas and future aspects universal grades inventions to save the world floods, Clubs or a active world.	more News on council tax to the NHS /Dentist , what it is actually doing ,	Because times are changing and New of a more outcome, Less roads and More of the community NHS. or how much % is going towards the NHS,	NHS our Loving adorable Hospital that holds its strength because we need her .
Yes	Agree	It will help everyone including those on a low income	Not sure				If households have more disposable income, they will hopefully spend it in the town.
Yes	Disagree	The money used to fund it will need to come from somewhere else so either full council tax	By not spending as much on other schemes or projects				

		payers or cuts elsewhere.					
Yes	Disagree	I am unable to save money and yet pay full tax. I understand the £16k limit is in line with other benefits but if you have this much money then surely you can afford the full,bill.	By increasing council tax	Increasing the burden on the rest of us is the only way to stop services suffering. I can't afford an increase but if it's necessary, it's necessary			
Yes	Disagree	My pension is currently £203 a week our Council tax bill is £302 a month. I cannot afford any more	By making savings elsewhere	Recover the costs of this scheme from second home, holiday home rentals.	Increase Council tax substantially for second home and holiday home/airbnb owners.	These properties contribute little to the local community	More funds for this schem and other local projects
Yes	Disagree		Not sure	By not implementing these generous changes	leave as is		Increased taxation for working people.
Yes	Agree	There seems no reason why Norfolk should be less generous than the national scheme	By making savings elsewhere				

Yes	Disagree	You should be reducing the council tax for all. Therefore ensuring all can pay rather than subsidising people.	By increasing council tax	This would be counter productive as more people would require the scheme. The council leaders could, of course, take a reduction in pay and expenses to the tune of an estimated £18,000 per annum	Reduce the council tax burden on all to ensure all can pay without the need for subsidies	Everyone who pays council tax will be more content to pay.	Council tax support recipients would not require the scheme a The wider council tax payers would not feel as though they are paying for everyone else.
Yes	Agree	It is designed to help those most in need.	Not sure	Increasing council tax for those of us who can afford it would seem the most sensible answer but that could presumably also increase the amount of money required for the scheme if more people would thereby need support, and would therefore need to be carefully managed. If savings can be made elsewhere or other schemes were to lose funding, again this would need to ensure that those who are struggling would not be adversely affected.	Higher charges for those whose property here is not their main residence.	They can afford it and and are able to use local services to the same extent as those living here all year round.	See comments on previous screen. I would expect those who own property in the area as second homes to pay more. Higher rated homes to have their rates increased proportionately.
Yes	Agree		By not spending as much on other				
			schemes or				

			projects				
Yes	Agree	I regard it as an absolute priority to be relieving poverty and hardship in all their forms. This is one measure that will help this cohort.	By not spending as much on other schemes or projects	I see BC spending way too much on things for the benefit of people who are better off - typically and topically, all of the entertainment events funded at Hunstanton.	I support the changes you propose, as set out on your web page.	Poverty relief measure as I have said.	Assistance or additional assistance to recipients - every little helps, so to speak. It is right these changes should be targeted. The better off do not need these changes. The issue or risk of other better-off CT taxpayers objecting is better approached by looking more widely at BC spend - as I say, the money I see being spent on leisure for the better off. The principle should be - for the common good.

Yes	Agree	More people need more help	Not sure	Look for efficiencies and value for money in ongoing projects- eg highways maintenance seems wasteful - lots of men doing little work on road closures; poor use of materials or processes on potholes means temporary benefits only;			
Yes	Disagree	I don't believe anyone should get 100%, everyone needs to pay some or nobody pays anything at all. This council is already giving away to much and we people on the edge have to pay even more	By not spending as much on other schemes or projects	Perhaps you should cut the wages of the top 30% of your pay scale	I would leave the CTS scheme as it is, this is a silly idea. How about not putting up council tax at all	Why should these people get a free ride when inflation is high and we all need a little help, just this once	Your scheme will cost everyone and the county and police will also suffer, leave things alone and the tax payer will get a small break
Yes	Don't know	Still don't understand it	Not sure	You will do as you please anyway so as to benefit yourselves as always	All pensioners should not have to pay anything at all they have contributed all their workings lives if you worked as I did and do not receive any benefits at all	Equality for pensioner's	Not sure what this means but sure as eggs are eggs the rich get rich and the poor get poorer ①

					<b>⊙</b>		
Yes	Disagree	Would likely have an adverse effect on budget and the staff have recently been awarded approx 10.8% or 5% increases depending on positions and at yesterday Cabinet it's recommended that council will vote to implement option 4 giving councillors similar increase in allowances.	By not spending as much on other schemes or projects	An increase in council tax is unacceptable . 84% was a very generous discount, many retirees have to pay full council tax because they have worked and saved and paid into pension schemes . People of working age need to live within their means	Keep the current CTS scheme which has been properly thought through and funded	No change	The majority of folk who pay full amounts are not made to pay more to fulfill an unrealistic scheme , worthy of someone like Birmingham or Thurrock councils and they both turned out well!