

**TITLE OF REPORT: COUNCIL TAX REDUCTION SCHEME 2016/2017**

REPORT OF THE HEAD OF REVENUES, BENEFITS & INFORMATION TECHNOLOGY  
EXECUTIVE MEMBER: COUNCILLOR T. W. HONE

**1. SUMMARY**

- 1.1 To provide Cabinet with a further update on how the scheme is operating during its third year.
- 1.2 To provide an update on the Discretionary Council Tax Payments Scheme.
- 1.3 To make a recommendation to Council on the Council Tax Reduction Scheme for 2016/2017.

**2. RECOMMENDATIONS**

- 2.1 That Cabinet notes the current position relating to this financial year.
- 2.2 That Cabinet notes the current position relating to the Discretionary Council Tax Payments Scheme.
- 2.3 That Cabinet notes that a provision of £50,000 is suggested to meet the requirements of the Discretionary Council Tax Payments Scheme.
- 2.4 That Cabinet recommends to Council that there be no structural changes to the Council Tax Reduction Scheme for 2016/2017.
- 2.5 That Cabinet considers the potential changes to the multiplier by which awards for those in the non-protected groups are reduced as detailed at paragraph 8.47 and recommends a percentage to be considered by Council at its meeting on 21 January 2016.
- 2.6 That Cabinet recommends to Council that the amount of Council Tax Reduction Scheme Grant distributed to the Local Precepting Authorities should be reduced by the same percentage as the Council's own Funding Settlement, which will not be known until just before Christmas 2015.
- 2.7 That Cabinet approves the retention of Family Premium within the Council Tax Reduction Scheme calculation and that this should be uprated in line with other Premiums.
- 2.8 That Cabinet delegates to the Strategic Director of Finance, Policy and Governance in consultation with the Executive Member for Finance and I.T.
  - To review the funding available for the Council Tax Reduction Scheme following the announcement of the Final Settlement including the recommendation at 2.5
  - To calculate the actual amount referred to in 2.6 following the Final Settlement figures

### **3. REASONS FOR RECOMMENDATIONS**

- 3.1 To ensure that the Council complies with the requirement to ensure that a Scheme is in place by 31 January 2016.

### **4. ALTERNATIVE OPTIONS CONSIDERED**

- 4.1 This is a statutory requirement.

### **5. CONSULTATION WITH RELEVANT MEMBERS AND EXTERNAL ORGANISATIONS**

- 5.1 Although Cabinet did not recommend any structural changes to the Council Tax Reduction Scheme for 2016/2017 at its meeting on 29 September 2015, it was decided to consult with the public because of recent case law, which supported consultation where any changes were being considered to the Scheme. The Council consulted on:

- Whether the public continued to support full protection for families where at least one member has a disability
- Whether the projected surplus in funding should be used to increase the support available for working age recipients
- If so, how much should that increase be
- In view of the fact that Family Premium is to be abolished in Housing Benefit for new applicants from April 2016, should the same apply to the Council Tax Reduction Scheme.

- 5.2 The consultation was carried out by BMG Research through a postal survey of a representative sample of both Council Tax Reduction Scheme recipients and non-recipients.

- 5.3 At the time of preparing this report, the analysis of the consultation exercise had not been finalised. An update on this will be made available as soon as possible.

- 5.4 Parish, Town and Community Councils were advised in early November of the estimated effect of the Council Tax Reduction Scheme for their particular Council and the effect it was likely to have on their Tax Base and therefore the level of Council Tax for 2016/2017. This has been followed up with a firmer estimate in early December, which will be subject to final approval of the Scheme by the Council in January 2016.

- 5.5 Consultation has also taken place with the Council's Major Precepting Authorities, Hertfordshire County Council and the Police & Crime Commissioner for Hertfordshire. Both Hertfordshire County Council and the Police & Crime Commissioner for Hertfordshire has confirmed agreement with the Council's proposal to use any projected surplus to increase the support available to working age recipients.

### **6. FORWARD PLAN**

- 6.1 This report contains a recommendation on a key decision that was first notified to the public in the Forward Plan on the 22 July 2015.

### **7. BACKGROUND**

- 7.1 Council Tax Benefit was abolished from 1 April 2013 and was replaced by locally defined Council Tax Reduction Schemes.

- 7.2 Council Tax Benefit was a national, demand led scheme funded by the Department for Works and Pensions (DWP) and administered by each Local Authority. Expenditure was subsidised on a pound for pound basis.
- 7.3 Council Tax Reduction Schemes are now designed by each Local Authority. There were four stipulations to the schemes in the first year:
- Those who have reached the Pension Credit age are to be protected so that they are no worse off than they would have been, had Council Tax Benefit continued
  - Funding is capped at 90% of what the Office for Budget Responsibility estimated Council Tax Benefit expenditure would have been in 2013/2014, had it continued
  - Schemes should provide an incentive to work
  - Payment was to be made in the form of a Discount, rather than a Benefit, thus requiring an adjustment to the Council's Tax Base and those of each Parish, Town and Community Council
- 7.4 Three of these stipulations continue; there is however no certainty on the level of funding available for next and on-going years at this point in time. This decision will depend on the Final Settlement from the Government, which is not expected until just before Christmas.
- 7.5 Funding is now administered by the Department for Communities and Local Government (DCLG) and is incorporated into the Revenue Support Grant rather than subject to a specific claim and external Audit.
- 7.6 When designing its scheme for 2013/2014 (Year 1), the Council opted not to provide any additional funding to support the scheme because this would be unsustainable in the long term and would lead to further cuts in scheme funding in future years. The other Major Precepting Authorities, the County Council and the Police & Crime Commissioner for Hertfordshire also supported this view and were unwilling to support the scheme with any extra funding.
- 7.7 The Council did opt to protect those with disabilities and also as an incentive to work, agreed to increase the earnings disregards by 50%, thereby ensuring that for those in work, more of their earnings were retained before support was withdrawn.
- 7.8 The Council also decided not to accept the Government's Transitional Funding for two reasons:
- The requirement to ensure that nobody was more than 8.5% worse off could not be met without the Council providing substantial additional funding for the scheme
  - It was made clear that the funding would be for one year only, meaning that further substantial cuts to support would have to be made in year 2 and beyond
- 7.9 The Council's final scheme was based on a calculation following the old Council Tax Benefit rules. An across the board percentage reduction was applied to the final figure to ensure that all claimants apart from the protected groups of Pensioners and those with disabilities, received the same percentage reduction in support.

- 7.10 Because the Council did not provide any additional funding for the scheme and opted to protect those with disabilities, the percentage reduction applied to the non-protected groups was 33.13%.
- 7.11 By not providing any additional funding and not taking the Transitional Grant, the Council ensured that unlike those that took those options that although the percentage reduction was high, there should not be a need for any large increases in this figure in future, provided the DCLG Funding remains fairly constant and/or there was a significant reduction in caseload.
- 7.12 The recommendations support the new 2016 Objective “Attractive & Thriving”. To work with our partners to provide an attractive and safe environment for our residents, where diversity is welcomed and the disadvantaged are supported.

## **8. ISSUES**

### **The Existing Scheme**

- 8.1 When implementing the scheme, there were three areas of concern:
- Would there be public support for the scheme?
  - Would the scheme meet the financial constraints placed on it?
  - Would there be a significantly detrimental effect on Council Tax collection rates because of the number of households that would now have to pay some Council Tax?
- 8.2 To mitigate the first concern, the Council carried out extensive publicity, including contacting directly each claimant likely to be affected by the scheme to explain the consequences of it. Most of those affected by the scheme were therefore well informed in advance, which lessened the impact when Council Tax bills with the new award were delivered.
- 8.3 A high number of queries were received following the issue of the bills, however there appeared to be an acceptance of the scheme from the vast majority of those affected by it and this has continued into the second and third years.
- 8.4 Appendix 1 shows the number of claims by category active at the end of each month, together with the projected expenditure for the scheme for each of the first three years. Unfortunately monitoring did not begin until May 2013 and there are no figures available for April 2013, but the figures do show that with the exception of the occasional increase probably due to seasonal changes, claim numbers are generally falling and at the end of November 2015 projected expenditure is around £555K less than the budget at present.
- 8.5 Provided there is not a sudden increase in the number of claimants, the scheme should come in under budget for 2015/2016.
- 8.6 There was a risk that Council Tax collection rates would be significantly reduced as a result of the Council Tax Reduction Scheme, however so far this has not proved to be the case.

- 8.7 Relative collection rates at the end of each month, for the previous two years and this year are as follows:

<u>Month</u>	<u>2012/2013</u>	<u>2013/2014</u>	<u>2014/2015</u>	<u>2015/2016</u>
April	10.88%	10.95%	10.78%	10.97%
May	20.45%	20.57%	20.35%	20.23%
June	29.72%	29.75%	29.61%	29.59%
July	39.20%	39.23%	38.93%	38.89%
August	48.99%	48.40%	48.04%	48.04%
September	57.79%	57.55%	57.88%	57.49%
October	67.55%	67.27%	67.03%	66.91%
November	77.41%	76.58%	76.16%	76.28%
December	86.66%	86.03%	85.69%	
January	96.10%	95.33%	94.81%	
February	97.75%	97.22%	96.27%	
March	98.18%	97.81%	97.84%	

- 8.8 Collection rates continue to be reducing slightly compared with those at the corresponding time in previous years. A direct comparison is difficult because of the statutory right from 2013/2014 to request twelve instalments rather than ten, which means that a proportion of the collectable debit is deferred to February and March. There is a continuing trend from Council Tax Payers to request the additional instalments and this is encouraged by Officers when dealing with customers who are experiencing difficulty in paying.
- 8.9 Collection is also being hampered to an unknown extent by the introduction of Real Time Information. This is the requirement for most employers to advise HMRC each month of the wages paid to employees. This means that those with monthly fluctuating incomes, for example where varying levels of overtime are worked have their Council Tax Support adjusted each month and subsequently the instalments are also reset meaning that if payment is not made it may not be until the end of the financial year that the account falls into arrears and any recovery proceedings can commence.
- 8.10 These are in-year collection figures and of course collection of unpaid Council Tax continues beyond the end of the financial year in question. The ultimate effect on the Collection Fund is therefore difficult to quantify until all avenues of collection have been exhausted, which may be several years after the relevant year.
- 8.11 In summary, the scheme has met with seeming acceptance, is projected to be within budget and whilst there has been a slight reduction in in-year collection rates, the full effect of this will not be known for some time yet.

### **Considerations for 2016/2017**

#### **Funding**

- 8.12 For 2013/2014 DCLG made specific funding available to each Major Precepting Authority (in the case of North Hertfordshire, the County & District Councils and the Police & Crime Commissioner for Hertfordshire) to support their schemes. This included, where appropriate a specific amount intended to compensate Parish, Town and Community Councils for the reduction in their Tax Bases as a result of the new scheme. This was paid direct to District Councils, who were expected to consult with their Parish, Town and Community Councils on how this should be distributed.

- 8.13 The District Council's allocated funding from the Major Precepting Authorities was £7,249,246 with an additional £90,850 being made available for distribution to the Parish, Town and Community Councils, the formula for distribution of which was agreed at a meeting with those Councils in January 2013.
- 8.14 DCLG had given notice that Council Tax Reduction Scheme funding will not be separately identified in the 2014/2015 and subsequent Revenue Support Grant Settlement and it will be down to each Major Precepting Authority to decide how much it is prepared to fund each scheme and allocate to its Parish, Town and Community Councils.
- 8.15 The Scheme for this year (Year 3) has assumed the same level of funding by the Major Precepting Authorities (£7,249,246).
- 8.16 It is intended that the same level of funding will be available for 2016/2017, however this cannot be finally determined until the Final Settlement is known and will be subject to the final report to Council on adoption of the Scheme for 2016/2017 in January 2016.
- 8.17 For 2013/2014 the Council opted to distribute the full allocated amount of £90,850 to its Parish, Town and Community Councils, although there was no requirement to do so. In fact a small number of Councils opted not to allocate any of its funding at all and retained the allocation themselves.
- 8.18 At its meeting on 24 September 2013, Cabinet resolved "*that any change in funding in 2014/15 to Parish, Town and Community Councils be in the same proportion as that for the District Council*". This principle was re-affirmed for 2015/2016 at the Cabinet Meeting on 23 September 2014 and for 2016/2017 at the Cabinet Meeting on 29 September 2015.
- 8.19 Any reduction in funding to the Parish, Town and Community Councils will mean that they may have to increase their Council Tax charges to retain the same amount of total income dependant on any fluctuations in the Tax Base.
- 8.20 Applying a 20% reduction to the funding to Local Precepting Authorities for 2016/2017 based on their Precepts for 2015/2016 results in Band D Council Taxes increasing for twenty-two Local Precepting Authorities and actually reducing for eight. Of the twenty-two where an increase would apply, in seventeen cases this is less than £1.00 and in the remaining five instances, the increase is between £1.00 and £2.00. There are no expected increases greater than £2.00.
- 8.21 Also at the meeting held on 29 September 2015, it was noted that the final decision on the level of funding for the Scheme in 2016/2017 could not be made until after the financial settlement is known, which is not expected until just before Christmas. A reduction of 20% has been used in the calculation mentioned at 8.20 above for illustrative purposes based on the provisional indication of potential reduction.

### **The Scheme itself**

- 8.22 The North Hertfordshire Scheme is very simple in concept in that it takes the previous Council Tax Benefit Scheme and applies an across the board reduction to awards to the non-protected groups to fit in with the available funding.
- 8.23 The decisions taken for Year 1 of the Scheme not to provide additional funding nor accept the Government's Transitional Grant meant that for subsequent years, claimants in North Hertfordshire need not be subjected to any further reductions in Council Tax support, other than that resulting from any decrease in overall Government

funding. This is something that all other Councils will have to factor in to their own schemes in addition to any other changes they will have to implement by either continuing to provide additional funding from their own General Fund and make up the shortfall from the loss of the Transitional Grant.

- 8.24 In fact reductions in caseload and the subsequent reduction in expenditure, allowed the Council scope to reduce the 33.13% reduction applied to the non-protected groups to 25.00% in 2015/2016 and there is scope to reduce this even further for 2016/2017.
- 8.25 At the meeting on 29 September 2015, Cabinet decided not to recommend any structural changes to the Council Tax Reduction Scheme for 2016/2017. The option for the Council to set the percentage reduction to be applied each year is already built into the Council Tax Reduction Scheme and any variation of this does not constitute a change to the Scheme.
- 8.26 The Government has announced its intention to remove Family Premium from the calculation of Housing Benefit for new claims from 1 April 2016. Family Premium is an allowance within the calculation awarded where a family unit has at least one dependent child. The amount is currently £22.20 for a lone parent and £17.45 for a couple.
- 8.27 The fact that this allowance is to be removed from Housing Benefit does not mean that it also has to be imposed on local Council Tax Reduction Schemes.
- 8.28 Officers would recommend retaining the allowance within the calculation of the Council's Council Tax Reduction Scheme for the following reasons:
- The cost is already built into the Scheme and any reduction in the cost of the Scheme as a result of removing the allowance would only increase the projected underspend
  - It means that consistency can be retained between all claims both pre and post 1 April 2016
  - Those with children tend to be working age, which is the group most effected by the welfare reforms and to remove the Premium would be a further burden on families in that group. Removal of Family Premium would reduce the amount of Council Tax Support by up to £4.44 per week for a lone parent and up to £3.49 for a couple
- 8.29 This was one of the questions used in the consultation exercise mentioned at 5.1 to 5.3, the results of which are not known at the time of preparing this report and which will be notified to Members as soon as they are available.

### **Discretionary Council Tax Payments**

- 8.30 Members will be aware that for 2015/2016, the Council implemented a Scheme of Discretionary Council Tax Payments to comply with case law supporting the provision of such a fund to assist those cases where there was no clear ability to pay.
- 8.31 In accordance with the case law, access to this fund is restricted to where there is clear evidence that outgoings exceed income and there is a shortfall in the ability to pay Council Tax.
- 8.32 Prior to this year, the Council had not received any requests for remittance of Council Tax on the grounds of inability to pay and therefore it was very much an estimate when a provision of £50,000 was made for this for 2015/2016.

- 8.33 At the end of November only £6,550 of this provision has been spent on nine awards. It should be noted that it is more likely that there will be more applications in the second half of the financial year as the recovery processes reach a conclusion and customers are more likely to seek help.
- 8.34 As this provision is funded from underspends in the Council Tax Reduction Scheme, any underspend in the Discretionary Fund will remain as a surplus within the Collection Fund.
- 8.35 It is likely that £50,000 is an over provision but it is not possible to categorically state that at this point in the financial year. As the Discretionary Scheme is funded from underspends within the Council Tax Reduction Scheme and not the General Fund, Officers would recommend that the provision remains at £50,000 for 2016/2017 and that this can be reviewed at this time next year when a full year's data is available.

**Consideration of the multiplier to be used to reduce the awards to the non-protected groups**

- 8.36 For the first two years of the Scheme, this was set at 33.13%. This meant that for working age claimants, who did not qualify for a disability premium, their entitlement to Council Tax Reduction was calculated in the same way as it was previously for Council Tax Benefit and was then reduced by 33.13%. This ensured that all claimants not in the protected groups had the same percentage reduction applied.
- 8.37 For 2015/2016 because of a reduction in claimant numbers and therefore in expenditure on the Scheme, the Council was able to reduce this percentage to 25%.
- 8.38 Between May 2013 (the first time that the data was recorded) and November 2015, the number of claimants and the value of awards for those in the protected groups have remained fairly stable. However, there has been a significant reduction in both the caseload and value of awards for those in the non-protected groups, indicating that the intention to encourage claimants to move into work is working

	May 2013	Nov 2015	Difference	% Change
No. of Protected Claims	5,475	5,308	167	3.05%
Value of Protected Claims	£5,020,863	£4,976,036	£44,827	0.89%
No. of Non-Protected Claims	3,590	2,766	824	22.95%
Value of Non-Protected Claims	£2,099,190	£1,717,595	£381,595	18.18%

- 8.39 At May 2013, the Scheme was already expected to under spend by £129,193 and this in addition to the reductions in expenditure above of £44,827 and £381,595 means that expenditure is projected at the end of November 2015 to be £555,615 less than allowed for in 2015/2016.
- 8.40 This does give the Council some scope to further reduce the percentage reduction applied to the non-protected groups if it so wishes.
- 8.41 Officers have been working on the basis that the Welfare Reform changes announced by the Chancellor of the Exchequer in his budget on 8 July 2015 and in particular the changes to Working Tax Credits from 1 April 2016 would be implemented.
- 8.42 These changes, if implemented would reduce income for those receiving Working Tax Credits and would therefore increase entitlement to Council Tax Support and the financial modelling carried out took these changes into account.



- 8.43 The Chancellor's Autumn Statement announcement has required a quick re-evaluation of the likely position for 2016/2017 as the changes proposed to Working Tax Credits from 1 April 2016 will now no longer be implemented.
- 8.44 Based on the caseload and expenditure at the end of November 2015, the Council can reduce the amount by which awards to those in the non-protected groups can be further increased and still stay within the available funding for the Scheme.
- 8.45 When the Scheme was first implemented there was a potential cushion of £129,193 to allow for any unforeseen increases in caseload since at that time, the potential for this was completely unknown
- 8.46 It is necessary to keep some expected balance within the Scheme to take into account further Welfare Benefit changes announced for 2017/2018 such as changes to Child Tax Credits. It would be unwise to increase the value of awards for next year, only to reduce them again the following year.
- 8.47 The table below shows the potential reductions that Cabinet could consider based on the criteria in 8.44.

<b>% Reduction</b>	<b>Additional Cost</b>	<b>Average Weekly Increase</b>	<b>Remaining Balance</b>
3.02%	£503,412	£3.50	£52,245
6.16%	£431,496	£3.00	£124,155
9.07%	£359,580	£2.50	£196,065
12.44%	£287,664	£2.00	£267,975

- 8.48 The options above are for Cabinet to consider and make a recommendation to Council in January 2016, when the final Scheme is approved.
- 8.49 Officers would recommend that 9.07%, an average weekly increase of £2.50 would ensure that there is sufficient funding remaining in the Scheme to allow for the unlikely event that there is an upturn in caseload and to cushion the effects of the Child Tax Credit changes expected to come into force from April 2017.

### **Next Steps**

- 8.50 Cabinet has already stated that its preferred option is to make no structural changes to the Scheme for 2016/2017, and this will be subject to final ratification by Council in January 2016, once all the Final Settlement figures are known and applied..
- 8.51 A recommendation will need to be made to the Council in January 2016 on the level of funding to be delegated to the Local Precepting Authorities.
- 8.52 As there will not be an opportunity for a further Cabinet meeting before the papers for the Council meeting in January 2016 have to be published, it is recommended that these decisions be delegated to the Strategic Director of Finance, Policy and Governance in consultation with the Executive Member for Finance and I.T. taking into consideration Cabinet's stated view that any changes in these amounts should reflect any changes in the final financial settlement.

## **9. LEGAL IMPLICATIONS**

- 9.1 The Council is required to set its Council Tax Reduction Scheme by 31 January preceding the start of the financial year in which it is to apply.

- 9.2 Cabinet's terms of reference include at paragraph 5.6.38 of the Constitution making recommendations to Council on the Council Tax Reduction Scheme. Paragraph 4.4.1(z) of the Constitution reserves to Full Council approving the Council Tax Reduction Scheme.
- 9.3 The Council is required to consult on any changes to its scheme as follows:
- Consult any Major Precepting Authority which has power to issue a precept to it
  - Publish a draft scheme in such manner as it thinks fit
  - Consult such other persons as it considers are likely to have an interest in the operation of the scheme
- 9.4 For the original scheme implemented for 2013/2014, it was necessary to carry out comprehensive consultation to ensure that the Council complied with the legal requirement to consult and did not leave itself open to challenge. At its meeting on 24 September 2013 Cabinet decided to make no fundamental changes to the scheme for 2014/2015 subject to the required statutory consultation and the advice was that consultation would still be required but could be lighter touch, with access to the consultation being through the Council's web site.
- 9.5 For 2015/2016, Cabinet decided at its meeting on 23 September 2014 that it was not recommending any changes to the Scheme for 2015/2016 and therefore no consultation was necessary.
- 9.6 Since then, there has been further case law, which requires Councils to consult even where there have been no structural changes to its Scheme if there have been other changes, such as in this Council's case on the level of the multiplier.

## **10. FINANCIAL IMPLICATIONS**

- 10.1 The Scheme in place for 2015/2016 is expected to show a reduction in cost from that originally anticipated due to the reduction in caseload.
- 10.2 The financial implications of the Scheme have been covered elsewhere in the report.

## **11. RISK IMPLICATIONS**

- 11.1 Because the Council is required to implement a demand led Scheme with cash limited funding, there is a financial risk should the number of claimants increase significantly. Monthly monitoring of the number of claimants and cost of the Scheme is undertaken by the Senior Management Team. The amount of Council Tax recovered in the year is monitored by Overview and Scrutiny on a quarterly basis. These monitoring arrangements allow for any actions or adjustments to the budget to be taken at an early stage.
- 11.2 The Office for Budgetary Responsibility has predicted that caseloads nationally will reduce and this is borne out by the reductions in the Council's caseload over the last three years and the estimated reduced spend on the Scheme in 2015/2016 to that originally expected.
- 11.3 Should the Council fail to agree a Scheme by 31 January 2016, the existing Scheme will remain in force by default, but this will not include any change required to the percentage reduction to take account of any reduced expenditure on the Scheme.

## 12. EQUALITIES IMPLICATIONS

- 12.1 The Equality Act 2010 came into force on the 1 October 2010, a major piece of legislation. The Act also created a new Public Sector Equality Duty, which came into force on the 5 April 2011. There is a General duty, described in 12.2, that public bodies must meet, underpinned by more specific duties which are designed to help meet them.
- 12.2 In line with the Public Sector Equality Duty, public bodies must, in the exercise of its functions, give **due regard** to the need to
- Eliminate discrimination, harassment, victimisation and any other conduct prohibited by the Act.
  - Advance equality of opportunity between people who share a protected characteristic (age, disability, gender re-assignment, marriage or civil partnership, race, religion and belief, sex, sexual orientation and pregnancy and maternity) and those who do not (this can mean removing or minimising disadvantage; meeting people's needs; taking account of disabilities; encouraging participation in public life).
  - Foster good relations between those people who share a protected characteristic and those who do not (such as tackling prejudice and promoting understanding)..
- 12.3 The duty is not, however, to necessarily achieve in full the three equality aims but to take them into account, and demonstrate that they have been considered, when making a final decision. Therefore the duty does not stop difficult, but justifiable, decisions being made. By conducting extensive consultation when the scheme was first implemented, the Council sought to collect information from those who may be potentially affected by these proposals. The public consultation showed broad support for the scheme. By retaining fundamentally the same scheme for 2014/2015, 2015/2016 and 2016/2017, it is reasonable to assume that the Council has met its obligations under the Equality Act but continuous review of implementation and potential effects will also continue to take place in year, which this year has included additional public consultation.
- 12.4 The recommendation for 2016/2017 to reduce the amount by which awards to those in the non-protected groups is withdrawn provides additional support to those most in need.

## 13. SOCIAL VALUE IMPLICATIONS

- 13.1 As the recommendations made in this report do not constitute a public service contract, the measurement of 'social value' as required by the Public Services (Social Value) Act 2012 need not be applied, although equalities implications and opportunities are identified in the relevant section at paragraphs 12.

## 14. HUMAN RESOURCE IMPLICATIONS

- 14.1 There are no Human Resource implications to this report.

## 15. APPENDICES

- 15.1 Appendix 1 - Council Tax Reduction Scheme Values May 2013 to November 2015 by Category.

## 16. CONTACT OFFICERS

16.1 Report Author: Howard Crompton  
Head of Revenues, Benefits & Information Technology  
Tel: 01462 474247  
Email: [howard.crompton@north-herts.gov.uk](mailto:howard.crompton@north-herts.gov.uk)

16.2 Contributors: Norma Atlay  
Strategic Director of Finance, Policy & Governance  
Tel: 01462 474297  
Email: [norma.atlay@north-herts.gov.uk](mailto:norma.atlay@north-herts.gov.uk)

Jodie Penfold  
Group Accountant  
Tel: 01462 474332  
Email: [jodie.penfold@north-herts.gov.uk](mailto:jodie.penfold@north-herts.gov.uk)

Liz Green  
Head of Policy & Community Services  
Tel: 01462 474230  
Email: [liz.green@north-herts.gov.uk](mailto:liz.green@north-herts.gov.uk)

Marie Searle  
Property Solicitor  
Tel: 01462 474315  
Email: [marie.searle@north-herts.gov.uk](mailto:marie.searle@north-herts.gov.uk)

Fiona Timms  
Performance & Risk Manager  
Tel: 01462 474251  
Email: [fiona.timms@north-herts.gov.uk](mailto:fiona.timms@north-herts.gov.uk)

Anne Banner  
Benefits Manager  
Tel: 01462 474610  
Email: [anne.banner@north-herts.gov.uk](mailto:anne.banner@north-herts.gov.uk)

Geraldine Goodwin  
Revenues Manager  
Tel: 01462 474277  
Email: [geraldine.goodwin@north-herts.gov.uk](mailto:geraldine.goodwin@north-herts.gov.uk)

## 17. BACKGROUND PAPERS

17.1 North Hertfordshire District Council, Council Tax Reduction Scheme 2015/2016.