

TITLE OF REPORT: COUNCIL TAX REDUCTION SCHEME (CTRS) 2017/2018

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 fourth 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 2017/2018.

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 approves a provision of £50,000 to meet the requirements of the Discretionary Council Tax Payments Scheme for 2017/2018.
- 2.4 That Cabinet recommends to Council that there be no structural changes to the Council Tax Reduction Scheme for 2017/2018.
- 2.5 That Cabinet recommends to Council that there be no change to the multiplier by which Council Tax Reduction Scheme awards are reduced for working age claimants and that this remains at 25% for 2017/2018.
- 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 is 23.3% and the amount to be distributed in 2017/2018 should be £38,885.
- 2.7 That Cabinet recommends to Council that the following minor changes, which are to be applied to Housing Benefit be incorporated into the Council's Council Tax Reduction Scheme:
 - Changes to the Temporary Absence Rules as applied to the Prescribed Regulations and summarised at Appendix 2
 - Removal of Severe Disability Premium for persons where Universal Credit (Carers Element) is in payment
 - Removal of the Employment Support Allowance Work Related Activity Component for all new Employment Support Allowance Work Related Activity Group claims

- 2.8 That Cabinet does not support the following changes to be applied to Housing Benefit for incorporation into the Council's Council Tax Reduction Scheme:
- Back-dating of awards to a maximum of one month for working age claimants rather than six months
 - Child Premiums limited to two dependent children for new claims from 1 April 2017 or for children born after 1 April 2017

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 2017.

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 2017/2018 at its meeting on 27 September 2016, it was in favour of recommending that the minor changes detailed in 2.7 be implemented and it was therefore decided to consult on these proposals.
- 5.2 Previous consultations carried out by research companies have proved to be expensive with poor returns. Last year's consultation cost £11,992 with a response rate of 28%. (1,361 responses from 4,861 questionnaires posted out)
- 5.3 It was therefore decided to carry out limited consultation by placing this on the Council's web site and using a propriety survey tool. During the four week consultation period, every item of post and email leaving the Revenues & Benefits Office made reference to the consultation and encouraged residents to take part.
- 5.4 Despite this, the response was very poor with only twelve residents responding. Sadly, the level of interest in these Schemes is very low and poor response rates to consultation are the norm with most if not all Councils.
- 5.5 Of those that did respond, they were significantly in favour of the changes the Council is considering implementing:

Proposal	For	Against	Don't Know
Changes to the Temporary Absence Rules	11	1	0
Removal of Severe Disability Premium where Universal Credit (Carers Element) is in payment	9	3	0
Removal of the Employment Support Allowance Work Related Activity Component for all new Employment Support Allowance Work Related Activity Group claims	10	1	1

5.6 Consultation is also taking place with the Council's Major Precepting Authorities, Hertfordshire County Council and the Police & Crime Commissioner for Hertfordshire. Responses have not yet been received from the Major Precepting Authorities.

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 5 August 2016.

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 and subject to a prescribed Scheme which effectively means 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; the level of funding is now contained within the overall financial settlement and is no longer separately identified.

7.5 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.

7.6 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.

7.7 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 award to ensure that all claimants apart from the protected groups of Pensioners and those with disabilities, received the same percentage reduction in support.

- 7.8 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%.
- 7.9 By not providing any additional funding, the Council ensured that although the percentage reduction was high, there should not be a need for any large increases in this figure in future, provided the Council continued to provide funding at around the same level.
- 7.10 The recommendations support the 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 subsequent 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 four 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 2016 projected expenditure is around £621K 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 2016/2017.
- 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 four 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>	<u>2016/2017</u>
April	10.88%	10.95%	10.78%	10.97%	11.02%
May	20.45%	20.57%	20.35%	20.23%	20.39%
June	29.72%	29.75%	29.61%	29.59%	29.79%
July	39.20%	39.23%	38.93%	38.89%	39.04%
August	48.99%	48.40%	48.04%	48.04%	48.28%
September	57.79%	57.55%	57.88%	57.49%	57.61%
October	67.55%	67.27%	67.03%	66.91%	67.13%
November	77.41%	76.58%	76.16%	76.28%	76.49%
December	86.66%	86.03%	85.69%	85.66%	
January	96.10%	95.33%	94.81%	94.81%	
February	97.75%	97.22%	96.27%	96.60%	
March	98.18%	97.81%	97.84%	98.13%	

- 8.8 Collection rates were reducing slightly compared with those at the corresponding time in previous years; however there has been a general improvement during the current financial year. 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 2017/2018

Funding

- 8.12 When CTRS was introduced in 2013, the Government provided funding to each Billing Authority to compensate for the reduction in their Tax Bases as CTRS was to be treated as a Discount and was no longer reimbursed on a pound for pound basis through subsidy arrangements. Each Billing Authority was also given a sum of money to distribute amongst its Parish, Town & Community Councils to compensate for their reduction in the Tax Base.
- 8.13 This funding is no longer separately identifiable within the Council's financial settlement from the Government and the principle has now been adopted each year that the

amount of money distributed by the Council will reduce in line with its own reduction in Government support.

- 8.14 As a four year settlement was announced in February 2016 for the period 2016/2017 to 2019/2020, the Council has already received indication that it will be subject to a 23.3% reduction in funding for 2017/2018. Consequently the amount to be distributed to Parish, Town & Community Councils should also be expected to reduce from £50,697 for this year to £38,885 for 2017/2018.
- 8.15 Officers would therefore recommend that the principle of reducing the amounts distributed to Parish, Town & Community Councils in line with its own reduction in Government Support should continue.

The Scheme itself

- 8.16 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.
- 8.17 The decision taken for Year 1 of the Scheme not to provide additional funding meant that for subsequent years, claimants in North Hertfordshire need not be subjected to any further reductions in Council Tax Support, providing the Council provided the same level of funding.
- 8.18 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 2016/2017.
- 8.19 At the meeting on 27 September 2016, Cabinet decided not to recommend any structural changes to the Council Tax Reduction Scheme for 2017/2018. 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.
- 8.20 For this current year, 2016/2017 the Government has removed entitlement to Family Premium for new claimants to Housing Benefit from 1 April 2016. The Council decided at its meeting in January this year to retain entitlement to Family Premium for its CTRS. This was the first deviation from the former Council Tax Benefit Scheme implemented by the Council and was designed to not further financially penalise families with dependent children.
- 8.21 The Government is proposing further changes to Housing Benefit for 2017/2018 to reduce the amount of Housing Benefit expenditure and the Council needs to decide whether to reflect these within its CTRS.
- 8.22 The changes can be summarised as follows:
- Back-dating of awards can only be made to a maximum of one month for working age claimants rather than six months
 - Changes to the Temporary Absence Rules
 - Removal of Severe Disability Premium for persons where Universal Credit (Carers Element) is in payment
 - Child Premiums limited to two dependent children for new claims from 1 April 2017 or for children born after 1 April 2017

- Removal of the Employment Support Allowance Work Related Activity Component for all new Employment Support Allowance Work Related Activity Group claims

Back-dating of awards can only be made to a maximum of one month for working age claimants rather than six months

- 8.23 This has been introduced into Housing Benefit to reduce costs. The previous time limit was six months and to qualify claimants must show continuous good cause why they did not claim at the correct time. The test of good cause is quite stringent and requires evidence such as but not limited to hospitalisation, incapacity or mental health difficulties. It is not sufficient to simply state ignorance of the claim process.
- 8.24 Given the onus to prove continuous good cause it seems unreasonable to restrict this to a period of one month, which could result in Council Tax arrears, which could be avoided if that good cause can be demonstrated. Officers would therefore recommend that this change is not implemented within the Council's CTRS and the back-dating rules remain unchanged.

Child Premiums limited to two dependent children for new claims from 1 April 2017 or for children born after 1 April 2017

- 8.25 From 1 April 2017 only two dependent children will be allowed for within the calculation of entitlement to Housing Benefit for new claims or any children born to existing claimants after 1 April 2017.
- 8.26 This is designed to save Housing Benefit expenditure but will of course have an adverse effect on claimants in this category, which could manifest itself in additional rent arrears.
- 8.27 Similarly, if the Council were to implement this in its CTRS, it would further penalise a small number of working age claimants and could have a detrimental effect on Council Tax collection. For this reason, Officers would recommend that this change is not incorporated into the Council's CTRS.

Changes to the Temporary Absence Rules

- 8.28 The changes came into effect from July this year and relate to absences outside Great Britain and will be put into the Prescribed CTRS Regulations which apply to Pension Credit Age claimants from 1 April 2017.
- 8.29 Appendix 2 summarises the changes to the Temporary Absence Rules.
- 8.30 In reality Temporary Absence is rarely applied and where it is this is more likely to be pension age claimants spending time abroad, particularly in the winter months. It is difficult to detect such cases unless this is reported to us by an informant.
- 8.31 On the basis that these changes will apply to Housing Benefit and the Prescribed Pension Credit Age Scheme, it would be potentially confusing to have different rules apply to the CTRS for working age claimants, especially due to the complexity of the rules. In addition, as it is applied so rarely it would seem reasonable to make the changes to the CTRS for working age claimants.
- 8.32 Officers are therefore recommending that Cabinet recommends to the Council that this change be implemented into the Council's CTRS.

Removal of Severe Disability Premium for persons where Universal Credit (Carers Element) is in payment

- 8.33 This is a technical change. Under Universal Credit a Carers Element exists for those who are caring for someone. This change moves the recognition of this from the person receiving the care by means of the Severe Disability Premium to the person providing the care in the form of an additional payment. If the Council did not change this rule in line with Housing Benefit, there is a risk that some claimants may benefit from both the premium and the additional Universal Credit payments.
- 8.34 Officers are therefore recommending that Cabinet recommends to the Council that this change be implemented into the Council's CTRS.

Removal of the Employment Support Allowance Work Related Activity Component for all new Employment Support Allowance Work Related Activity Group claims

- 8.35 This is another technical change applying to a small number of claimants who receive Employment Support Allowance and are able to do some work. Where this applies at present, an additional payment is made to the claimants in the form of the Work Related Activity Component. To ensure that they receive the full benefit of this, their Housing Benefit and CTRS premiums are increased by the same amount. Now that the Government is withdrawing this component, it is necessary to also withdraw the premiums from both Housing Benefit and CTRS.
- 8.36 Officers are therefore recommending that Cabinet recommends to the Council that this change be implemented into the Council's CTRS.
- 8.37 All the changes considered in 8.28 to 8.36 will effect very few of the caseload and some are of a very technical nature, which will not actually change the amount of CTRS awarded and are necessary to maintain the integrity and consistency of the Scheme with other welfare benefit changes.

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 In 2015/2016 a total of £25,891 was awarded in Discretionary Council Tax Payments to 36 different claimants. As at 22 November 2016, £18,473 has been awarded in 2016/2017 for 16 different claimants.
- 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 have any certainty about that. 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 2017/2018. The case law is quite clear that claims for Discretionary Council Tax Payments cannot be refused if the circumstances warrant such assistance simply because an allocated pot of funding may have been exhausted.

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% and this has remained the case for 2016/2017.

8.38 Between May 2013 (the first time that the data was recorded) and November 2016, 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 2016	Difference	% Change
No. of Protected Claims	5,475	5,228	-247	-4.51%
Value of Protected Claims	£5,020,863	£5,076,217	£55,354	1.10%
No. of Non-Protected Claims	3,590	2,502	-1,088	-30.31%
Value of Non-Protected Claims	£2,099,190	£1,551,589	-£547,601	-26.09%
Total Number of Claims	9,065	7,730	-1,335	-14.73%
Total Value of Claims	£7,120,053	£6,627,806	-£492,247	-6.91%

8.39 At May 2013, the Scheme was already expected to under spend by £129,193 and this in addition to the net reduction in expenditure above of £492,247 means that expenditure is projected at the end of November 2016 to be £621,440 less than allowed for in 2016/2017.

8.40 This could give the Council some scope to further reduce the percentage reduction applied to the non-protected groups if it so wished, as was the case for 2016/2017.

8.41 However, as was the case for this year, if as seems likely, the County Council increases its Council Tax by 3.99% and the District Council also increases its Council Tax by 1.9%, this will increase CTRS expenditure by an estimates £220,000, which could be further increased if the Police & Crime Commissioner also increases its Precept.

8.42 This would leave little scope to reduce the percentage reduction and still leave some guaranteed contingency within the Scheme, should the caseload begin to increase.

- 8.43 Other considerations are the unknown effect of future welfare reforms on the level of CTRS most notably the planned reduction in Child Tax Credits for 2017/2018 and the possibility of reducing the percentage only to have to increase it again in future years.
- 8.44 Taking all these factors into consideration, Officers would recommend that Cabinet recommends to Council that there be no changes to the percentage reduction applied to working age CTRS claims for 2017/2018 and that this remains at 25%.

Next Steps

- 8.45 Cabinet has already stated that its preferred option is to make no structural changes to the Scheme for 2017/2018, and this will be subject to final ratification by Council in January 2017.
- 8.46 A recommendation will need to be made to the Council in January 2017 on the level of funding to be delegated to the Local Precepting Authorities, the percentage reduction to be applied to working age claims and the proposed minor changes to the Scheme.

9. LEGAL IMPLICATIONS

- 9.1 Under paragraph 5, Schedule 1A of the Local Government Finance Act 1992 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 5.6.39 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 in the implementation of minor technical changes.

9.7 A further light touch consultation has been carried out this year on the proposals to make the minor technical changes.

10. FINANCIAL IMPLICATIONS

10.1 The Scheme in place for 2016/2017 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 to ensure that the spend is kept under review. 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 2016/2017 to that originally expected.

11.3 Should the Council fail to agree a Scheme by 31 January 2017, the existing Scheme will remain in force by default, but this will not include the minor technical changes recommended..

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 subsequent years, 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.

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 2016 by Category.
- 15.2 Appendix 2 – Summary of Temporary Absence Changes.

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17. BACKGROUND PAPERS

17.1 North Hertfordshire District Council, Council Tax Reduction Scheme 2016/2017