

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

REPORT OF THE HEAD OF REVENUES, BENEFITS AND INFORMATION TECHNOLOGY  
PORTFOLIO HOLDER: COUNCILLOR T. W. HONE

**1. SUMMARY**

- 1.1 To approve the Council Tax Reduction Scheme (CTRS) for North Hertfordshire for 2016/2017.

**2. RECOMMENDATIONS**

- 2.1 That the Scheme attached at Appendix 1 be approved as the Council Tax Reduction Scheme for North Hertfordshire for 2016/2017.
- 2.2 That in accordance with Section 59A.1 of the Council Tax Reduction Scheme referred to in 2.1, the Council sets the percentage by which each award to each recipient in the Non-Protected Groups is reduced at 12.44% for 2016/2017. This represents a reduction of 12.56% from 2015/2016.
- 2.3 That the amount to be distributed to the Local Precepting Authorities for Council Tax Reduction Scheme Grant is £50,697 and that this is distributed in proportion to the total awards of CTRS in each Local Precepting area.

**3. REASONS FOR RECOMMENDATIONS**

- 3.1 To comply with the requirement to approve any changes to the local Council Tax Reduction Scheme for the coming financial year by the deadline of 31 January.

**4. ALTERNATIVE OPTIONS CONSIDERED**

- 4.1 Variations to the existing Scheme have been considered by Cabinet and are discussed in this report.

**5. CONSULTATION WITH EXTERNAL ORGANISATIONS AND WARD MEMBERS**

- 5.1 As part of the consideration of any proposed changes to the Council Tax Reduction Scheme for 2016/2017, the Council is required to consult with the public.
- 5.2 The Council commissioned BMG Research to carry out this consultation, which occurred during October and November 2015.
- 5.3 The Council is not considering any structural changes to its Council Tax Reduction Scheme for 2016/2017; however the public's views were sought on four specific points relating to the Scheme.

5.4 These were:

- Whether to continue to protect families where either the claimant, partner or a dependent has a disability
- Whether the projected surplus funding for the Scheme should be used to increase awards for working age claimants, who are not protected
- If so, how much should that be
- Should the Council retain Family Premium for new claimants from 1 April 2016. (The Government is proposing to remove this Premium from the calculation of Housing Benefit from that date)

5.5 The consultation questionnaire was sent to 2,431 Council Tax Reduction Scheme recipients and 2,430 non-recipients chosen at random. Numbers were chosen from each of Letchworth, Hitchin, Baldock, Royston and the Rural Areas proportionate to the number of properties.

5.6 There was a 24% response rate from those in receipt of Council Tax Reduction and 32% from non-recipients, giving an overall return of 28%. This was a significant improvement on the 17% return the last time public consultation was carried out.

5.7 The full report from BMG Research is at Appendix 4.

5.8 On the question of whether the Council should continue to protect families where a member has a disability, there was considerable support for this. 95% of recipients and 90% of non-recipients endorsed the Council's decision to protect families where a member has a disability, giving an overall response of 92% in favour.

5.9 The question of whether surplus funding should be used to increase awards for working age claimants who are not protected was less clear cut. Surprisingly, only 49% of recipients supported a proposal, which would mean that they would be better off whereas 53% of non-recipients supported this proposal giving an overall support of 51%.

5.10 This response is very surprising and in hindsight could be distorted by customers not fully understanding the question put. BMG Research has confirmed that they did receive a number of queries asking for clarification on this question and better wording may have been *"Do you agree that the available £514,000 should be used to increase the support to working age recipients"* rather than the actual wording which was *"Use the available £514,000 to increase the support for working age recipients by lowering the 25% reduction applied to their awards"*. The use of the word "lowering" could have been interpreted by some as meaning a reduction in Support whereas it actually results in an increase in Support to working age recipients.

5.11 Responses to the third question on possible options on the percentage reduction to awards to be applied may also be distorted for the same reason as again the response is surprising. 39% of recipients favoured a reduction to 20% whereas only 30% favoured 17.4%, which would mean that they would be better off. 36% of non-recipients favoured 20% and 39% favoured 17.4%.

5.12 Members will see that these values are not those now being considered. The reason for this is that since the consultation was prepared, there has been a further reduction in the projected expenditure of the Scheme, which now gives the Council further scope to reduce the percentage reduction and thereby increase the value of awards whilst broadly retaining the same balance of funding.

- 5.13 The final question related to whether the Council should retain Family Premium in its calculation of Council Tax Reduction as the Government is proposing to remove this for new recipients of Housing Benefit from 1 April 2016. 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.
- 5.14 There was overwhelming support for retaining Family Premium with 88% of recipients and 83% of non-recipients supporting retention.
- 5.15 This consultation shows that two of the four questions where a simple yes or no was required did result in a very clear response, whereas the other two questions, which were more complicated brought back less clear results. It is difficult to understand why significant numbers of recipients of Council Tax Reduction should not support proposals designed to increase the level of their awards other than a misunderstanding of the question and this will clearly need to be a lesson learned for any further consultation.
- 5.16 Consultation has also taken place with the Major Precepting Authorities, (Hertfordshire County Council and the Police & Crime Commissioner for Hertfordshire). Both Authorities have been supportive of the Council's Scheme, which remains self-funding.
- 5.17 Finally, consultation has taken place with the Local Precepting Authorities, (Parish, Town & Community Councils) and they have been advised on the possible effects of the Scheme for their own Precepts in 2016/2017.

## **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 The Local Government Finance Act 2012, abolished Council Tax Benefit (CTB) from 31 March 2013 and replaced this with local Council Tax Reduction Schemes (CTRS) to be designed and administered by individual Billing Authorities, NHDC being one such authority.
- 7.2 There was a late amendment to the Act, which requires the Government to review within three years the effectiveness of CTRS and whether on-going Council Tax Support should be incorporated within Universal Credit. This review is being carried out at present. The Scheme being considered in this report is for the fourth year of operation.
- 7.3 Local Authorities are free to design any Scheme they wish, within certain prescribed parameters.

In summary:

- Government support was capped at 90% of the forecast CTB Subsidy levels for 2013/2014. The support for 2014/2015 onwards is not separately identified and is included in the overall financial settlement announced just prior to each Christmas
- Awards will be made in the form of a Discount, rather than Benefit paid
- Existing and future pensioners will be fully protected and will receive the same means tested award as if CTB continued A pensioner is defined as an individual of pension credit age.

- The Secretary of State reserves the right to designate other “Vulnerable Groups”.
- Schemes are expected to support the Government’s intention to incentivise work.

7.4 The Act places an obligation on Billing Authorities to consult on any proposals to change its Scheme from year-to-year with its Major Precepting Authorities and members of the public.

7.5 The main elements of the Council’s initial Scheme for 2013/2014 and subsequent years were:

- Initial calculations to be based on the existing Council Tax Benefit Scheme including retention of Allowances & Premiums, Non-Dependent Deductions, Second Adult Rebate, Capital Limits and Tapers. (A Glossary of terms is at Appendix 2)
- in addition to those of pensionable age, claimants or their dependents with disabilities are also protected
- The Earnings Disregards are increased by 50% to incentivise work
- An across the board percentage reduction be applied to the calculated awards for each claim not in the Protected Groups. For 2013/2014 and 2014/2015 that percentage reduction was 33.13% and for 2015/2016 it was reduced to 25%.

## 8. ISSUES

8.1 Cabinet has considered the implications for the third year of the Scheme at two meetings on 29 September 2015 and 15 December 2015.

### **Matters considered by Cabinet on 29 September 2015**

8.2 At this meeting Cabinet was advised that the Scheme was projected to run within the proposed budget and that there was scope to increase the value of the awards to the non-protected groups. Cabinet resolved that there should be no substantive changes to the Council Tax Reduction Scheme for 2016/2017 and that public consultation should be carried out on the basis of recommending an average increase in award for the non-protected groups of £2.00 per week. This would be achieved by applying a reduction of 17.4% to each award in those groups.

### **Matters considered by Cabinet on 15 December 2015**

8.3 At this meeting, Cabinet was advised that the continuing reduction in caseload enabled Cabinet to recommend to this meeting that an average increase in award to the non-protected groups of £2.00 per week could be achieved by applying a reduction of 12.44% to each award.

8.4 At the meeting, Cabinet resolved:

- (1) *That the outcome of the consultation exercise with the public regarding the proposed Council Tax Reduction Scheme 2016/17 be noted;*
- (2) *That the current position of the 2015/16 Scheme be noted;*
- (3) *That the current position relating to the Discretionary Council Tax Payments Scheme be noted;*
- (4) *That it be noted that a provision of £50,000 is suggested to meet the requirements of the Discretionary Council Tax Payments Scheme;*

- (5) *That it be recommended to Council that there be no changes to the Council Tax Reduction Scheme for 2016/17;*
- (6) *That it be recommended to Council that the percentage reduction to be applied to claims in the non-protected groups be 12.44% for 2016/17;*
- (7) *That it be recommended 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;*
- (8) *That the Family Premium be retained within the Council Tax reduction Scheme calculation, and that this be uprated in line with other Premiums; and*
- (9) *That the Strategic Director of Finance, Policy and Governance, in consultation with the Executive Member for Finance and IT, be delegated authority to:*
  - *review the funding available for the Council Tax Reduction Scheme following the announcement of the Final Settlement, including the recommendation at (6) above; and*
  - *calculate the actual amount referred to in (7) above following the Final Settlement figures.*

### **Current position**

- 8.5 At both its meetings, Cabinet was given an update on the projected spend of the Scheme for the year and the Council Tax collection rate at the time.
- 8.6 The numbers of claimants and projected spend for the year at the end of November can be found at Appendix 3.
- 8.7 Members will see that at the end of November the projected spend on the Scheme was nearly £556K under the amount expected at the start of the year and this is due to the reduction in the caseload.
- 8.8 £556K represents a contingency of just under 7.7%, which given that the trend in caseload numbers continues to reduce, gives scope to reduce the percentage reduction applied to the non-protected groups, allow for the implementation of a Discretionary Council Tax Payments Scheme and provide some safeguard should the trend in caseload numbers change and increase.
- 8.9 When the original Scheme was considered, there was concern that the reduction in support to working age claimants would result in an increase in Council Tax arrears.
- 8.10 Relative collection rates at the end of each month, for the year preceding the introduction of the Scheme and the subsequent three years are as follows:

<b><u>Month</u></b>	<b><u>2012/2013</u></b>	<b><u>2013/2014</u></b>	<b><u>2014/2015</u></b>	<b><u>2015/2016</u></b>
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%	85.66%
January	96.10%	95.33%	94.81%	
February	97.75%	97.22%	96.27%	
March	98.18%	97.81%	97.84%	

- 8.11 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. At the end of December 2015, there was a total of £2,062,566 of instalments deferred to February and March, which is 2.83% of the collectable debit.
- 8.12 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.

### **Considerations for year four of the Scheme**

#### **Funding**

- 8.13 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 (Local Precepting Authorities) 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.
- 8.14 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.
- 8.15 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.
- 8.16 The Scheme for this year (Year 3) has assumed the same level of funding by the Major Precepting Authorities (£7,249,246). This figure is now built into the Council Tax Base.
- 8.17 Financial comparisons for the Scheme in 2016/2017 are made to the figure of £7,249,246.

- 8.18 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.
- 8.19 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 2016/2017 at the Cabinet Meetings on 29 September 2015 and 15 December 2015.
- 8.20 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.
- 8.21 Cabinet has given a clear indication (see 8.4 (7) above) that this amount should reflect the Council’s overall financial settlement, which for 2016/2017 had been estimated as a reduction of 20.00% and this figure was used in the initial consultations with Parish Councils. The Provisional Settlement announcement on 17 December 2015 resulted in an actual reduction of 24.6%.
- 8.22 A reduction of 24.6% would give an amount of £50,697 to be distributed to the Local Precepting Authorities and in line with 8.4 (7) above, this is the amount recommended.
- 8.23 Applying a 24.6% reduction to the funding to Local Precepting Authorities based on their Precepts for 2015/2016 results in Band D Council Taxes increasing for eighteen Local Precepting Authorities and actually reducing for twelve. Of the eighteen where an increase would apply, in fifteen cases this is less than £1.00 and in two of the remaining three, the increase is between £1.00 and £2.00. Only in one case is the increase greater than £2.00 and that figure is £2.01.

### **The Scheme itself**

- 8.24 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.
- 8.25 Reductions in caseload and the subsequent reduction in expenditure, allowed the Council to reduce the 33.13% reduction applied to the non-protected groups to 25% in 2015/2016 and there is now scope to reduce this further.
- 8.26 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.

### **Discretionary Council Tax Payments**

- 8.27 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.
- 8.28 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.

- 8.29 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.
- 8.30 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.
- 8.31 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.
- 8.32 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 recommended to and Cabinet endorsed 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**

- 8.33 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.
- 8.34 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%.
- 8.35 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%

- 8.36 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.
- 8.37 This does give the Council some scope to further reduce the percentage reduction applied to the non-protected groups if it so wishes.



- 8.38 Officers had 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.
- 8.39 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.
- 8.40 The Chancellor's Autumn Statement announcement has required a 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.
- 8.41 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.
- 8.42 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
- 8.43 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.
- 8.44 The table below shows the potential reductions that Cabinet considered based on the criteria in 8.41.

<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

- 8.45 The recommendation of Cabinet to the Council is to opt for the 12.44% reduction, which will mean an average increase in award to those in the non-protected groups of £2.00 per week and will retain sufficient available funding to cover any increases expected in 2017/2018 resulting from the Welfare Reforms expected to come into force from 1 April 2017.
- 8.46 Since the Cabinet Meeting on 15 December 2015, Officers of Hertfordshire County Council have advised the Council that they will be recommending to their Members that they should increase their Council Tax by the 2.00% allowed by the Government to be ring-fenced for Adult Social Care plus a further 1.99%, which is the maximum allowed before a referendum is required. This would mean an overall increase in Council Tax for the County Council of 3.99%
- 8.47 This Council is also considering an increase in its Council Tax of 1.9%. The overall effect of this would mean an increase in total Council Tax levels of 3.31% or £49.48 for a Band D property.
- 8.48 At the time of preparing this report, Officers are analysing the effects of this increase on the potential cost of the Council Tax Reduction Scheme. It is entirely possible that any increase in expenditure will be offset by reductions in the caseload where there

was eligibility for part of the current year and where the claim has ended and therefore will not be in payment on 1 April 2016.

- 8.49 If any changes to the recommendations in this report are considered necessary following the completion of this analysis, an Addendum Report will be provided as soon as possible.

## **9. LEGAL IMPLICATIONS**

- 9.1 The Local Government Finance Act 2012 requires the Council to adopt any changes to its Council Tax Reduction Scheme by 31 January each year, otherwise the existing Scheme will persist. For 2014/2015, the Council is proposing only minor changes to the Scheme, with the uprating of Allowances, Premiums and Deductions in line with those that will apply for the pensioner caseload.
- 9.2 The Council is required to consult on its proposed Scheme, which has been completed and the outcomes considered by Cabinet and identified in this report.
- 9.3 The Scheme has to be adopted by the Council, although Cabinet has considered the matter and its views are contained in this report.

## **10. FINANCIAL IMPLICATIONS**

- 10.1 These have been largely considered in Section 8 of this report.
- 10.2 Section 59A.1 of the Scheme requires the Council to set the percentage by which awards to the non-protected claimants are reduced.
- 10.3 The reduction in the caseload and consequently the amount of CTRS paid gives the Council scope to reduce this figure to 12.44%, whilst retaining a contingency should there be a reversal in the trend for the caseload to continue to reduce subject to the provisions considered at 8.48 and 8.49 above.

## **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.
- 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 in the last three years. However, there is always the risk that this national trend could be bucked locally for example if a local employer closed down its business.
- 11.3 Should the Council fail to agree the minor changes to the Scheme by 31 January 2015, the existing Scheme will persist.

## **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 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. The Council is required, under the Local Government Finance Act 2012, to protect specific groups of individuals; these are subject to amendment or addition by the Secretary of State. By conducting extensive consultation when the scheme was first implemented, and again in 2015, 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.
- 12.4 The decision to provide a suitable 'Discretionary Council Tax Payment Scheme' provides an additional means by which those most in need financially can access such support were it necessary. As outlined at 8.30 above, this provision has been called into use on nine occasions in the past year, which represents a valuable 'safety net' for those in greatest 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 in this report.

### **15. APPENDICES**

- 15.1 Appendix 1 – Council Tax Reduction Scheme 2016/17.
- 15.2 Appendix 2 – Glossary of Terms.
- 15.3 Appendix 3 – Current Costs of the Scheme.
- 15.4 Appendix 4 – Results of the Consultation Exercise.

## **16. CONTACT OFFICERS**

- 16.1 Report Author: Howard Crompton  
Head of Revenues, Benefits & IT  
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)
- Fiona Timms  
Performance & Risk Manager  
Tel: 01462 474251  
Email: [fiona.timms@north-herts.gov.uk](mailto:fiona.timms@north-herts.gov.uk)
- Anthony Roche  
Acting Corporate Legal Manager  
Tel: 01462 474588  
Email: [anthony.roche@north-herts.gov.uk](mailto:anthony.roche@north-herts.gov.uk)
- Liz Green  
Head of Policy and Community Services  
Tel 01462 474230  
Email: [liz.green@north-herts.gov.uk](mailto:liz.green@north-herts.gov.uk)

## **17. BACKGROUND PAPERS**

- 17.1 Report to Cabinet Meeting on 29 September 2015.
- 17.2 Report to Cabinet Meeting on 15 December 2015.