

Report of the Assistant Chief Executive (Citizens and Communities)

Report to Council

Date: 15th January 2014

Subject: Local Council Tax Support Scheme

Are specific electoral Wards affected? If relevant, name(s) of Ward(s):	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Is the decision eligible for Call-In?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, Access to Information Procedure Rule number: Appendix number:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Summary of main issues

1. By 31 January each year the Council is required to put in place a Local Council Tax Support scheme for the following financial year. If the Council does not agree a new scheme, by default the existing scheme must continue. If Council is to change the current scheme for 2014/15, the new scheme must be published by 31 January 2014.
2. In 2013/14 the Government provided overall funding of £49.201m towards the cost of the 13/14 scheme with any additional costs to be met by the council and major precepting authorities. The Council's budgeted contribution toward the 2013/14 scheme was £471k. The current forecast costs of the 13/14 scheme are £50.231m which is £1.03m more than the Government contribution and exceeds the budgeted contribution from the Council and major precepting authorities.
3. Government funding for the scheme in 2014/15 is to be included within the Revenue Support Grant. It is not ring-fenced or separately identifiable but Authorities have been advised that the amount included within the calculation of the Revenue Support Grant for the provision of Council Tax Support is equal to that provided in 2013/14.
4. In October 2013 the Executive Board approved a consultation on a proposed scheme for 2014/15 that both recognises the possibility of a Council Tax increase in 14/15 and seeks to contain spend within the 13/14 budgeted figure. The proposed scheme would continue to protect vulnerable groups but see non-protected groups with extra Council Tax to pay.

5. The consultation exercise was undertaken between 18th October 2013 and 30th November 2013. The responses show clear support for continuing to protect vulnerable groups and good support for this to be done even if it means that others have to pay more. There was no clear view on whether people should have to pay more in order to protect other services
6. In December 2013, based on the consultation outcomes and taking into account the budget position, Executive Board approved to Full Council a scheme that continues to provide protection for vulnerable groups and increases the reduction in Council Tax Support from 19% to up to 26% for non-protected groups.

Recommendations

Members are requested to adopt a local Council Tax Support scheme that:

Continues to:

- Protect lone parents with children under 5, carers and customers in receipt of severe or enhanced disability premium from reductions in support;
- Protects people in receipt of Armed Forces Compensation Payments from reductions in support and includes continuing the longstanding policy whereby the Council has exercised its discretion to disregard war pensions in full;
- Support people moving into work by continuing to apply the current run-on scheme which sees qualifying people who move into work continuing to receive the same level of support for the first 4 weeks of work;

Reduces Council Tax Support entitlement for all other working age customers as calculated under the rules of the Current Council Tax Support scheme by 26% rather than the 19% reduction that the current scheme provides.

2 Purpose of this report

- 2.2 The report sets out a recommended local Council Tax Support scheme for adoption by Council in 2014/15. The scheme will operate for the 14/15 financial year and would continue each year thereafter until the Council adopts a different scheme.

3 Background information

- As part of the Government's Welfare Reform programme, Council Tax Benefit was replaced with local schemes of Council Tax Support for working age claimants decided by billing authorities. However, prescribed regulations maintain a national system of support for pensioners who continue to receive protected levels of support.
- Billing authorities are largely free to decide local schemes for working age claimants but any costs over and above the level of Government funding must be met by the billing authority and precepting authorities;

- Billing authorities are required to adopt a local scheme by 31 January each year. However, if an authority does not adopt a new scheme, the previous year's scheme continues to operate.

4 Main issues

- 4.1 In December 2013, the Executive Board considered a report on local Council Tax Support scheme options. The report, which is attached at appendix 1, presented the outcomes of the public consultation exercise and set out a recommended scheme in response to the consultation.
- 4.2 The Executive Board supported a scheme that would ensure certain vulnerable groups continued to be protected from reductions in support. These groups are:
- Lone parents with children under 5;
 - Carers; and
 - Customers getting enhanced or severe disability premium
- 4.3 The Executive Board also supported continued protection for customers in receipt of War Widows Pensions and War Pensions from reductions in support,
- 4.4 The Executive Board supported a scheme that means that remaining working age customers would face a reduction of up to 26%
- 4.5 The 2014/15 Council Tax charge is expected to be set at Full Council on 26 February 2014. However the Council Tax Support Scheme must be published by 31 January 2014
- 4.6 The timetable requires that a Council Tax Support scheme is agreed and published before the Council Tax charge is set. The recommended scheme allows for an increase in Council Tax of 2% and requires that the Council and Precepting Authorities contribute by £485.8k towards the cost of the scheme.
- 4.7 If the recommended scheme were to be adopted and there was no Council Tax increase for 2014/15 this would result in the scheme requiring no contribution from the Council and Precepting Authorities.
- 4.8 The figures in 4.6 and 4.7 assume there are no significant changes to the Council Tax Support caseload

5 Corporate Considerations

5.1 Consultation and Engagement

5.1.1 Public consultation was undertaken on the proposed changes. The results of the consultation are included as an appendix in the Executive Board report (appendix 3).

5.1.2 Equality and Diversity / Cohesion and Integration

5.1.1 An Equality Impact Assessment has been undertaken and published (appendix 6)

5.2 Council policies and priorities

5.2.1 The local Council Tax Support scheme is one of a number of welfare reforms that came into effect in April 2013. Others include the Benefit Cap, new under-occupancy rules in social sector housing and new local welfare schemes to be out in place by local councils. These changes, added together, have implications for key priorities around debt, housing and health.

5.3 Resources and value for money

5.3.1 The costs of continuing to provide funding for the protection of vulnerable groups, has resource implications for the Council and precepting authorities but is likely to reduce Council Tax arrears and lessen impacts on the collection fund.

5.4 Legal Implications, Access to Information and Call In

5.4.1 This decision requested in this report will enable the City Council to fulfil its responsibility under the Local Government Finance Act 2012 in relation to local council tax reduction schemes.

5.5 Risk Management

5.5.1 There is a risk that the adoption of a scheme that reduces financial support for working age customers increases the risks of non-payment of Council Tax. An assessment of the impact of non-payment needs to be built into the calculation when setting the council tax base and will impact on the amount of Council Tax income for the council and the major precepting authorities.

5.5.2 Variations in Council Tax and/or caseload levels, including variations in numbers of customers in vulnerable groups, could lead to an increase in costs which would have to be met by the council and major precepting authorities.

5.5.3 Recommendations

Members are requested to adopt a local Council Tax Support scheme that:

Continues to:

- Protect lone parents with children under 5, carers and customers in receipt of severe or enhanced disability premium from reductions in support;
- Protects people in receipt of Armed Forces Compensation Payments from reductions in support and includes continuing the longstanding policy whereby the Council has exercised its discretion to disregard war pensions in full;
- Support people moving into work by continuing to apply the current run-on scheme which sees qualifying people who move into work continuing to receive the same level of support for the first 4 weeks of work;
- Reduces Council Tax Support entitlement for all other working age customers as calculated under the rules of the Current Council Tax Support scheme by 26% rather than the 19% reduction that the current scheme provides.

Background documents: None

Report of Assistant Chief Executive (Citizens and Communities)

Report to Executive Board

Date: 18th December 2013

Subject: Consultation outcomes on Local Council Tax Support scheme 14/15

Are specific electoral Wards affected? If relevant, name(s) of Ward(s):	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Are there implications for equality and diversity and cohesion and integration?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Is the decision eligible for Call-In?	<input checked="" type="checkbox"/> Yes	<input type="checkbox"/> No
Does the report contain confidential or exempt information? If relevant, Access to Information Procedure Rule number: Appendix number:	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

Summary of main issues

1. Each year the Council is required to put in place a Local Council Tax Support scheme. In 2013/14 the Government provided overall funding of £49.201m towards the cost of the 13/14 scheme with any additional costs to be met by the council and major precepting authorities. The forecast costs of the 13/14 are £50.231m which is £1.03m more than the Government contribution and exceeds the budgeted contribution from the Council and major precepting authorities.
2. A report was taken to Executive Board in October 2013 seeking approval to consult on a proposed scheme for 2014/15 that both recognises the possibility of a Council Tax increase in 14/15 and seeks to contain spend within the 13/14 budgeted figure. The proposed scheme would continue to protect vulnerable groups but see non-protected groups with extra Council Tax to pay. A consultation exercise was undertaken between 18th October 2013 and 30th November 2013.
3. The responses to the consultation exercise show clear support for continuing to protect vulnerable groups and good support for this to be done even if it means that others have to pay more. There was no clear view on whether people should have to pay more in order to protect other services.
4. Based on the consultation outcomes and taking into account the budget position, the Board is recommended to approve to Full Council a scheme that continues to provide protection for vulnerable groups and increases the reduction in Council Tax Support from 19% to up to 26% for non-protected groups.

Recommendations

1. Executive Board is asked to note the information in this report and recommend for adoption by Full Council a local Council Tax Support scheme that:
 - a) Continues the scheme of protection for vulnerable groups as set out in para 3.7 a) and b);
 - b) Continues the current local scheme of disregarding in full Armed Forces Compensation Payments;
 - c) Maintains spend at 13/14 budgeted levels; and
 - d) In order to do this, puts in place a scheme for the remaining working age customers that would see a Council Tax Support scheme with a reduction of up to 26% in support that reflects the possibility of a Council Tax increase in 2014/15.
2. If Full Council in January 2014 decides to adopt a revised scheme, the decision will be implemented by the Chief Officer (Welfare and Benefits) and will take effect from 1st April 2014. The implementation will commence in the first week of March 2014 as part of the annual billing process.

1 Purpose of this report

- 1.1 The report provides information to enable the Executive Board to recommend a local Council Tax Support scheme for adoption by Full Council by 31st January 2014. Scheme options have been set out that reflect both the consultation feedback and budget position facing the council. The requirement to adopt a local scheme by 31st January 2014 is contained within the Local Government Finance Act 2012. Failure to adopt a revised scheme by 31st January 2014 would see 13/14 scheme adopted by default.

2 Background information

- 2.2 Regulation 10(1)(2) of the Local Government Finance Act 2012 requires that each billing authority must put in place a Council Tax Reduction scheme. The deadline for adopting a scheme is set by regulation 4(6) of Schedule 1A to the Act which states that a default scheme will apply where billing authorities fail to adopt a scheme. In this case the default scheme is the scheme that operated in 13/14.
- 2.3 The Government provided overall funding of £49.201m towards the cost of the local Council Tax Support scheme in 2013/14 with the funding proportionately split between the council and the major precepting authorities. The Council and major precepting authorities put an additional £471k into the scheme to help with the costs of protecting vulnerable groups. There is no additional funding from the Government for 14/15 schemes and this means that any additional scheme costs as a result of caseload

increases or Council Tax rises fall entirely on the Council and major precepting authorities.

2.4 In October 2013 Executive Board approved consultation on a scheme proposal that would retain all the elements of the 13/14 scheme but would see support for non-protected groups reduce further from 19% to up to 26%. The proposed scheme is set out at appendix 1. The change in the scheme would be required in order to:

- Continue to protect vulnerable groups from any reduction in support; and
- Keep spend at 13/14 budgeted levels in the event of an increase in Council Tax in 14/15

2.5 Other than the percentage reduction for non-protected working age customers, the proposed 14/15 scheme keeps the same elements as the 13/14 scheme. These are:

- No reduction in support for the protected groups set out below.
 - customers who qualify for a severe or enhanced disability premium;
 - lone parents with a child under 5
 - customers in receipt of a War Widow (er)s Pension or War Pension
 - Carers
- Support for people moving into work through the continuing application of the 4-week run on
- Removal of the Second Adult Rebate scheme.

2.6 The consultation exercise was launched on 18th October 2013 and ran until 30th November 2013.

3 Main issues

3.1 A comprehensive consultation exercise was undertaken in 2012 on a range of scheme options, including an option that covered the scheme under consideration for 2014/15. With this in mind the consultation exercise for the 14/15 scheme was based on a random sample of 10,000 working age Council Tax Support recipients as well as being published on Talking Point. A copy of the consultation document is attached at Appendix 2.

3.2 There were 907 responses to the consultation and a more detailed analysis of the responses is attached at appendix 3. The summary findings from the consultation exercise are as follows

- 85% of respondents agreed that the council should continue to protect vulnerable groups
- 59% of respondents agreed that protections for vulnerable groups should continue even if it meant others had to pay more

- There was no clear view on whether the amount people should pay should increase to protect other services: 37% of respondents agreed with the statement that people should pay more and 31% disagreed with the statement.

3.3 The consultation outcomes are one of the factors the Council needs to take into consideration when deciding on the local Council Tax Support scheme for 14/15. The financial implications for the Council of the local Council Tax Support scheme also need to be considered. The costs of the 13/14 local Council Tax Support scheme are currently forecast to exceed the budget provision by £560k. This is largely due to a significant increase in the numbers of households falling within the protected groups and arises from activity undertaken to ensure that all households entitled to protection receive their full entitlement. It is likely that the costs of this year's scheme will reduce before year end following continued activity to identify changes in entitlement. The extra costs are also offset to some degree by additional subsidy relating to residual Council Tax Benefit issues. This is expected to generate additional income of around £350k.

3.4 Appendix 4 provides information on the forecast costs of the current scheme and compares this to the estimated costs of scheme options for 14/15 that

- Recognise the potential for an increase in Council Tax; and
- Continue to provide protections for vulnerable customers.

3.5 The key points from the comparative costs data are as follows:

- Leaving the scheme unchanged in the event of a 2% increase in Council Tax would see the required contribution from the Council and major precepting authorities rise to £2.03m against a budgeted contribution of £471k in 13/14;
- Retaining the protections but changing the percentage reduction to 25% reduces the contribution from £2.03m to £707k – this exceeds the 13/14 budgeted contribution by £236k. Again this allows for an increase in Council Tax in 2014/15;
- Retaining the protections but changing the percentage reduction to 26% reduces the required contribution further to around £486k which is in line with the 13/14 budgeted contribution. This also allows for an increase in Council Tax in 2014/15.

Scheme recommendation

3.6 The consultation results show clear support for continuing the scheme of protection for vulnerable groups and good support for people paying more to support this. The Office for the Police and Crime Commissioner has also responded in support of a scheme for 14/15 that keeps budgeted costs for the council and major precepting authorities the same as 13/14 budgeted costs.

3.7 On these bases, and given the financial and budget position facing the Council, it is recommended that the scheme put to Full Council for adoption is as follows:

- Protects lone parents, carers and customers in receipt of severe or enhanced disability premium from reductions in support;

- Protects people in receipt of War Widows Pension or War Pensions;
- Increases the reduction in support for non-protected groups from 19% up to a potential 26% with effect from 1st April 2014;
- Continues to support people moving into work. This would be done by continuing to apply the current run-on scheme which sees qualifying people who move into work continuing to receive the same level of support for the first 4 weeks of work. This is no change from the current scheme.

3.8 It is also recommended that the applicable amounts and premiums used to work out Council Tax Support entitlement are updated in line with Housing Benefit applicable amounts and premiums from 1st April 2014. This helps to ensure that the value of awards is not eroded further through increases in benefit levels

3.9 Appendix 5 shows the average reduction in support for non-protected working age customers of all the scheme options including the recommended scheme.

3.10 The Council is required to consider whether transitional protection should apply when changing the scheme from one year to the next. There are no comparators available at this time when considering transitional protection other than the change which brought Local Council Tax Support schemes into effect. The change proposed within this report is brought about mainly by the potential for a Council Tax increase in 2014/25 and, as such, is more akin to an annual uprating. On this basis it is not deemed necessary to apply a transitional protection scheme.

4 Corporate Considerations

4.1 Consultation and Engagement

4.1.1 A public consultation exercise has been undertaken details of which are set out at appendix 2

4.2 Equality and Diversity / Cohesion and Integration

4.2.1 A comprehensive equality impact assessment was undertaken in relation to the 13/14 scheme and this has been reviewed in light of the proposed change to the scheme. The reviewed Equality Impact Assessment is attached at appendix 6.

4.3 Council policies and City Priorities

4.3.1 The local Council Tax Support scheme provides financial support for people on low income, both in-work and out of work, and supports the key policy of tackling financial hardship. .

4.4 Resources and value for money

4.4.1 The recommended scheme for 14/15 keeps spend at 13/14 budgeted levels and limits the cost to the Council and major precepting authorities. Inevitably there are additional costs to the council as a result of local Council Tax Support schemes. These include additional

costs of recovery and additional costs of dealing with customer enquiries. These costs were incurred in 13/14 and will continue to be incurred in 14/15 – it is unlikely that the proposed scheme will increase either of these costs.

4.5 Legal Implications, Access to Information and Call In

4.5.1 The decision on the Council Tax Reduction scheme is a decision of the Full Council and needs to be taken by 31st January 2014. Failure to put in place a local scheme by 31st January 2014 will see the default scheme imposed on the council. The default scheme for 2014/15 would be the 13/14 scheme and, in the event of a 2% Council Tax increase, the default scheme would require funding from the Council and preceptors of £2.03m

4.6 Risk Management

4.6.1 The main risks are set out below.

Council Tax collection issues

4.6.2 The adoption of a scheme that reduces financial support for working age customers increases the risks of non-payment of Council Tax. An assessment of the impact of non-payment needs to be built into the calculation of the council tax base and will impact on the amount of Council Tax income for the council and the major precepting authorities.

Scheme spend risks

4.6.3 The costs analyses are based on assumptions that caseloads remain the same in 14/15. Once a scheme is adopted it cannot be varied in year. Variations in caseload levels, including variations in numbers of customers in vulnerable groups, could lead to an increase in costs which would have to be met by the council and major precepting authorities. A significant amount of work has been undertaken in 13/14 to identify protected groups and, because of this, it is much less likely that there will be a significant increase in the numbers in protected groups in 14/15.

5 Conclusions

5.1 As Government funding for Council Tax Support schemes is not increasing in 14/15, this means that any increases in the costs of schemes must be met by councils and preceptors. In order to avoid significant costs pressures, there is a need to change the scheme for 14/15. The results of the consultation exercise show a clear support for continuing to protect vulnerable groups and for reductions in support to others to facilitate this.

5.2 As a consequence the level of Council Tax support for non-protected groups will reduce in 14/15. There is other work being taken forward to support working age people affected by financial hardship and a further report is before the Board today on how the Council can help people to move into work and achieve greater engagement at a local level.

6 Recommendations

- 6.1 Executive Board is asked to note the information in this report and recommend for adoption by Full Council a local Council Tax Support scheme that:
- Continues the scheme of protection for vulnerable groups as set out in para 3.7 a) and b);
 - Continues the current local scheme of disregarding in full Armed Forces Compensation Payments;
 - Maintains spend at 13/14 budgeted levels; and
 - In order to do this, puts in place a scheme for the remaining working age customers that would see a Council Tax Support scheme with a reduction of up to 26% in support that reflects the possibility of a Council Tax increase in 2014/15.
- 6.2 If Full Council in January 2014 decides to adopt a revised scheme, the decision will be implemented by the Chief Officer (Welfare and Benefits) and will take effect from 1st April 2014. The implementation will commence in the first week of March 2014 as part of the annual billing process.
- 7 Background documents¹**
- None

Appendices

- **1: Draft scheme**
- **2: Consultation document**
- **3: Consultation analysis**
- **4: Forecast costs of scheme comparisons**
- **5: Average reductions for working age customers**
- **6: Equality Impact Assessment**

¹ The background documents listed in this section are available to download from the Council's website, unless they contain confidential or exempt information. The list of background documents does not include published works.

Leeds City Council (Draft) Working Age Council Tax Support Scheme 2014-15

Introduction

This document outlines the proposed scheme of Council Tax Support for working age customers in Leeds for 2014/2015.

This Scheme sets out a proposed scheme that is based on the features of the 2013/14 scheme with a proposal to change the rate that support is reduced by for non protected groups.

It is also proposed that the personal allowances, premiums and deductions are increased in line with the increases in allowances, premiums and deductions applied in the prescribed Council Tax Support and national Housing Benefit Scheme.

The proposed scheme is also subject to further changes arising from any amendments to the Council Tax Support Prescribed Scheme regulations and the outcome of a consultation on this scheme.

This draft Scheme sets out proposed rules for working age claimants. The government has a prescribed scheme for claimants of state pension credit age and this will continue in 2014/15

Key Features of the Scheme

Eligibility for Council Tax Support will continue to be means tested and determined by reference to the household composition, income and capital of the claimant and any partner; and by the income, capital and number of non dependants in the household.

The method of calculating support will be as set out in the national Council Tax Benefit Scheme that existed prior to 1 April 2013. However the personal allowances, premiums and deductions in that scheme will be increased in line with the increases in allowances, premiums and deductions applied in the prescribed Council Tax Support and national Housing Benefit Schemes.

There will also be an additional reduction in support for some classes of person.

Protected Classes

These people will not be subject to the reduction in benefit of 26% and will continue to receive Council Tax Support equivalent to 100% of their entitlement under the National Council Tax Benefit Scheme that existed prior to 1 April 2013, subject to increases allowances, premiums and discounts.

A customer falling within the protected classes will:

- be a lone parent with a child under the age of 5 or
- qualify for a severe disability premium or enhanced disability premium or
- be in receipt of a War Pension or War Widows Pension or
- be a carer. A carer is defined as
 - a householder (or their partner) who is entitled to a carers allowance; or

- a householder (or their partner) who makes a claim for carers allowance and would be entitled but for overlapping benefits, or receives Income Support on the basis that they are a carer. The person for whom care is provided must continue to receive attendance allowance or the middle or highest rate of the care component of disability living allowance.

The three conditions that qualify for a severe disability premium are:

- The householder must be in receipt of the high or middle rate care component of disability living allowance or receive Attendance Allowance and
- The householder must not be being looked after by someone who receives carer's allowance for looking after them and
- The householder must have no one living with them aged over 18 years unless that person is registered blind or in receipt of high or middle rate care component of disability living allowance or receive Attendance Allowance.

The qualifying criteria for an enhanced disability premium are:

- The householder (or their partner if they have one) are aged under 60yrs and
- The householder (or their partner if they have one) receive the highest rate of the care component of disability living allowance or
- A child or young person in the family receives the highest rate of the care component of disability living allowance.

Non protected Classes

These people will be subject to a reduction in support of 26% and will receive Council Tax Support equivalent to 74% of their entitlement under the Council Tax Benefit scheme rules.

Backdating

The backdating allow claims to be backdated for up to 6 months

Applications

The scheme sets out the time and manner in which applications should be made.

Evidence

Leeds City Council may request such evidence as it requires to determine entitlement. Claimants will be given one month to provide any information requested.

Amendment and Withdrawal of Application

Claimants may amend any application before Leeds City Council has made a decision on it. Claimants can withdraw an application at any time.

Claimant's Duty to Notify Change in Circumstances

Claimants have a duty to notify Leeds City Council of any changes in their circumstances that may affect entitlement.

Overpayments

Any overpayment of Council Tax Support granted to which a claimant was not entitled to receive will be recovered by an adjustment to the Council Tax bill.

Appeals Process

Leeds City Council will give all claimant's the opportunity to make written representation where they believe their claim has been dealt with incorrectly and we will look at this decision again. Where a claimant remains unhappy with a decision following the above process, they may appeal to the Valuation Tribunal.

This is a draft document and as such may be subject to change following public consultation, Government statute or any other means deemed appropriate by Leeds City Council.

Appendix 2 – Consultation document

Changes to Council Tax Support - Consultation 2013

Background

This consultation is about the Council tax Support Scheme for working age claimants only. Council Tax Support for pension age claimants will not change.

Since April 2013 the amount of money councils get from the government to pay for local Council Tax Support schemes is about 10% less than we previously got to pay for Council Tax Benefit.

Last year we asked everyone of working age who claimed Council Tax Benefit for their views on how Council Tax Support should be worked out. Those who replied said that it was important to protect vulnerable people.

Our Current Scheme

Our current scheme protects the following vulnerable people from any reduction in support

- war pensioners and war widows,
- disabled people who qualify for a severe or an enhanced disability premium,
- carers,
- lone parents of children under the age of 5

Everyone else has their support reduced by 19%.

How our scheme affects Council Services

Our current scheme costs £1.16 million a year more than the grant that we get from the Government for Council Tax support. This means that £1.16 million must be taken away from local services that the council provides to pay for the scheme.

If more people claim Council Tax Support or have changes that mean they get more Council Tax Support, or the Council Tax goes up, the cost of the scheme will increase. If the cost of the scheme increases the council must take more money away from other services.

Why we need to review our scheme

Faced with further reductions in government funding over the next 2 years the council does not intend to put additional funding into the Council Tax Support scheme. This is because if the council puts extra money into the scheme that would mean less money is available for other services that the council provides, and more services would reduce or close.

Next Year the council may have to increase the Council Tax to cover the cost of providing local services. If the Council Tax goes up the amount we spend on Council Tax Support also goes up. This means that we may need to change our scheme to keep the Council Tax Support costs the same as they are now.

How we could protect local services

To avoid taking more money away from other services that the council provides the scheme could be changed so that some people get less help.

1. We could end the protection for vulnerable people which would mean that vulnerable people get less help and pay more Council Tax
2. We could reduce support by more than 19% which would mean that working age people who are not vulnerable pay more Council Tax.
 - The reduction may be around 26% next year (2014-15)
 - The reduction could increase again the following year (2015-16)

What these changes might mean

Option 1

If protection for vulnerable people ends, vulnerable people would get less help and pay more Council Tax.

John and Margaret get Disability Benefits and live in a band A property

- They get full Council Tax Support which means that they have no Council Tax to pay under the current scheme.
- If protection for disabled people ends, they would pay £166.75 per year, or £3.20 a week based on the current council tax charge.

Jamila is a lone parent and has 2 children, the youngest is 3 years old. She gets Income Support and lives in a band B property.

- She gets full Council Tax Support which means that she has no Council Tax to pay under the current scheme
- If protection for lone parents ends she would pay £145.90 per year, or £2.80 a week based on the current council tax charge.

Option 2

If we change the reduction from 19% to 26% working age people who are not vulnerable would pay more Council Tax.

Joe is a single jobseeker living in a band A property.

- He has a 19% reduction in his Council Tax Support which means that he pays Council Tax of £125.06 per year, or £2.40 a week under the current scheme.
- If the reduction increases to 26% he will pay £171.13 per year or £3.28 a week based on the current council tax charge.

Donna works part time and lives in a band A property with her 20 year old son who gets jobseekers allowance.

- She has a 19% reduction in Council Tax Support and currently pays Council Tax of 166.40 per year or £3.20 a week under the current scheme
- If the reduction increases to 26% she will pay £227.70 a year or £4.38 a week based on the current council tax charge.

Our Proposed Scheme for 2014-15

We believe that it is right to continue to protect vulnerable people and in our draft scheme for 2014/15 we propose to:

- Continue to protect vulnerable people
- Change the reduction for working age people who are not vulnerable from 19% to 26%

If our proposed scheme is adopted in 2014-15 we may also keep the features of the scheme the same in future years, but this could mean that the reduction increases again to avoid taking money away from other services.

If you have other adults living with you and your partner, the deduction that we make for them will increase in line with the deductions that are made in Housing Benefit.

Do you have any comments about our current scheme?

How far do you agree that we should continue to protect vulnerable people if this means that others pay more?

Strongly agree	Agree	Neither Agree nor disagree
Disagree	Strongly disagree	Don't Know

How far do you agree that the amount people pay should increase to avoid taking money away from other services?

Strongly agree	Agree	Neither Agree nor disagree
Disagree	Strongly disagree	Don't Know

Do you have any comments about our proposed Council Tax Support scheme for 2014/15?

Equality Monitoring Form

Leeds City Council is committed to fair treatment of all our existing and potential customers, our existing and potential employees and our partners. We are committed to ensuring that our practices and services are free from unlawful discrimination and they meet the needs of all sections of the community.

We would appreciate it if you could complete the equality monitoring questions below. This will help us in monitoring the fairness and effectiveness of our service delivery and employment practices and to develop future policies and services. You are under no obligation to provide the information requested and it will not make any difference to the service you receive if you do not answer them. However the more information we can collect the more effective our equality monitoring will be. The categories included have been informed by the National Census 2011 and characteristics protected by equality legislation.

The council is committed to keeping your information private and secure. The information you provide will be treated in the strictest confidence and in accordance with the Data Protection Act 1998. It will be collated into statistical data and used for no other purpose than for monitoring the fairness and effectiveness of our service delivery and employment practices. If we need to share any information with a third party we will make sure the same levels of protection are in place.

Gender:	<input type="checkbox"/> Male	<input type="checkbox"/> Female
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Date of Birth:

Ethnic origin:		
Please indicate which best describes your ethnic origin		
A White <ul style="list-style-type: none"> <input type="checkbox"/> English <input type="checkbox"/> Welsh <input type="checkbox"/> Scottish <input type="checkbox"/> Northern Irish <input type="checkbox"/> British <input type="checkbox"/> Irish <input type="checkbox"/> Any other White background - please write below 	B Mixed/ multiple ethnic group <ul style="list-style-type: none"> <input type="checkbox"/> White and Asian <input type="checkbox"/> White and Black African <input type="checkbox"/> White and Black Caribbean <input type="checkbox"/> Any other mixed/multiple ethnic group – please write below 	C Asian or Asian British <ul style="list-style-type: none"> <input type="checkbox"/> Bangladeshi <input type="checkbox"/> Chinese <input type="checkbox"/> Indian <input type="checkbox"/> Kashmiri <input type="checkbox"/> Pakistani <input type="checkbox"/> Any other Asian background – please write below
D Black or Black British <ul style="list-style-type: none"> <input type="checkbox"/> African <input type="checkbox"/> Caribbean 	E Other ethnic groups <ul style="list-style-type: none"> <input type="checkbox"/> Arab <input type="checkbox"/> Gypsy or Traveller 	

<input type="checkbox"/> Any other Black background – please write below	<input type="checkbox"/> Any other background – please write below
I prefer not to say	<input type="checkbox"/>

Disability	
Do you consider yourself to be disabled?	<input type="checkbox"/> Yes <input type="checkbox"/> No
I prefer not to say	<input type="checkbox"/>

If you have said yes, you consider yourself to be disabled, what is the nature of your impairment?	
<input type="checkbox"/> Physical impairment, (such as using a wheelchair to get around and / or difficulty using your arms) <input type="checkbox"/> Visual impairment, (such as being blind or partially sighted) <input type="checkbox"/> Hearing impairment, (such as being deaf or hard of hearing) <input type="checkbox"/> Mental health condition, (such as depression or schizophrenia) <input type="checkbox"/> Learning disability, (such as Downs syndrome or dyslexia) or cognitive impairment (such as autism or head-injury) <input type="checkbox"/> Long-standing illness or health condition, (such as cancer, HIV, diabetes, chronic heart disease, or epilepsy)	
I prefer not to say	<input type="checkbox"/>

Sexual Orientation	
Please indicate which best describes your sexual orientation	
(Please note: if you are under the age of 16 years old you do not have to complete this section)	
<input type="checkbox"/> Heterosexual/ straight <input type="checkbox"/> Lesbian/ Gay woman <input type="checkbox"/> Gay man <input type="checkbox"/> Bisexual	
I prefer not to say	<input type="checkbox"/>

Religion or Belief
Please indicate which best describes your religion or belief

<input type="checkbox"/> Buddhist <input type="checkbox"/> Hindu <input type="checkbox"/> Muslim <input type="checkbox"/> Christian <input type="checkbox"/> Jewish	<input type="checkbox"/> Sikh <input type="checkbox"/> No religion <input type="checkbox"/> No belief <input type="checkbox"/> Other - please write below
Do you practice your religion or belief?	<input type="checkbox"/> Yes <input type="checkbox"/> No
I prefer not to say	<input type="checkbox"/>

Carers

The council considers that a 'Carer' is someone who looks after, or gives unpaid help or support to family members, friends, neighbours or others on an unpaid basis because of either:

- long-term physical or mental ill health/disability
- problems related to old age
- substance misuse/dependency

Please indicate whether you consider yourself to be a carer

Yes
 No

I prefer not to say

Where you live

What is the first part of your postcode? (for example LS10):

I prefer not to say

Summary report on consultation on Council Tax Support local scheme revisions

8 Purpose of this report

8.3 This short research report sets out key findings from consultation by Leeds City Council on possible revisions to the local Council Tax Support scheme.

9 Background information

9.4 In October 2013 Executive Board approved consultation on a scheme proposal for 2014/15 that would retain all the elements of the 2013/14 scheme but would:

- See support for non-protected groups reduce further from 19% to 26%
- Continue to protect vulnerable groups from any reduction in support
- Keep spend at current levels in the event of an increase in Council Tax in 2014/15

9.5 A survey was produced with information on the proposed change to the scheme to allow people to have their say. 10,000 of the 48,000 recipients of Council Tax Support were randomly selected and were sent a full paper questionnaire and invited to respond to the consultation.

9.6 907 responses to the survey were received.

9.7 People with a range of different backgrounds took part in the survey:

- 54% of respondents were female, 46% male
- 80% identified themselves as 'White' and 20% as 'non-White' ethnicity
- 57% identified themselves as having a disability
- 18% identified themselves as being carers

However, there were no significant differences of opinion between sub-groups of respondents to report.

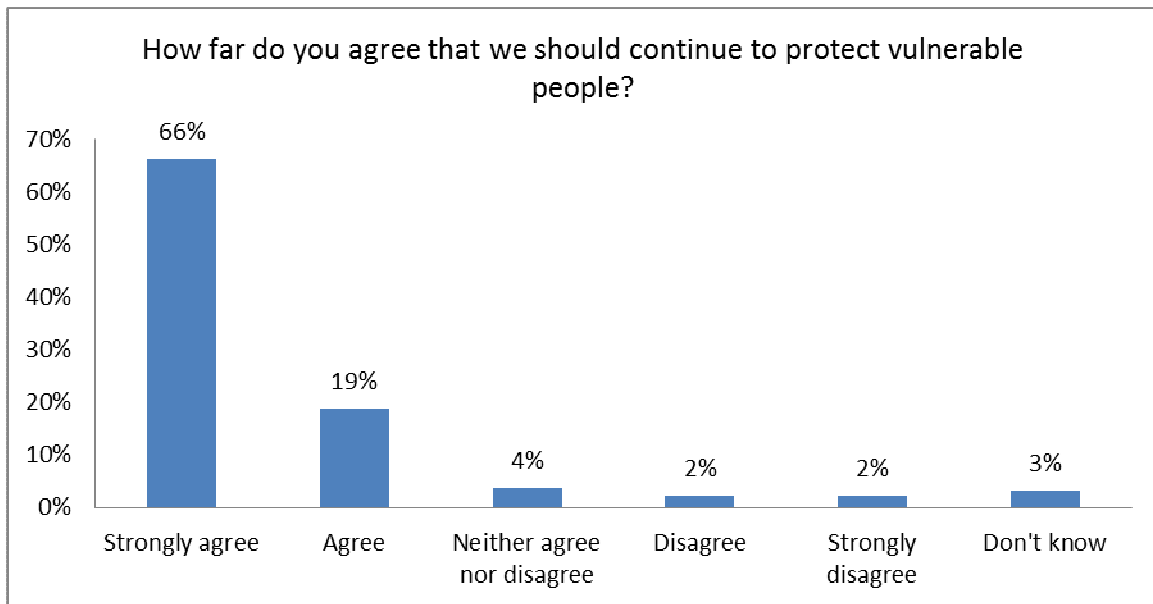
10 Main issues

10.8 The charts below set out key findings from the 'agree / disagree questions in the survey, followed by Table 1, showing thematically-grouped results from the 'open-response' question in the survey, where respondents were free to write their responses.

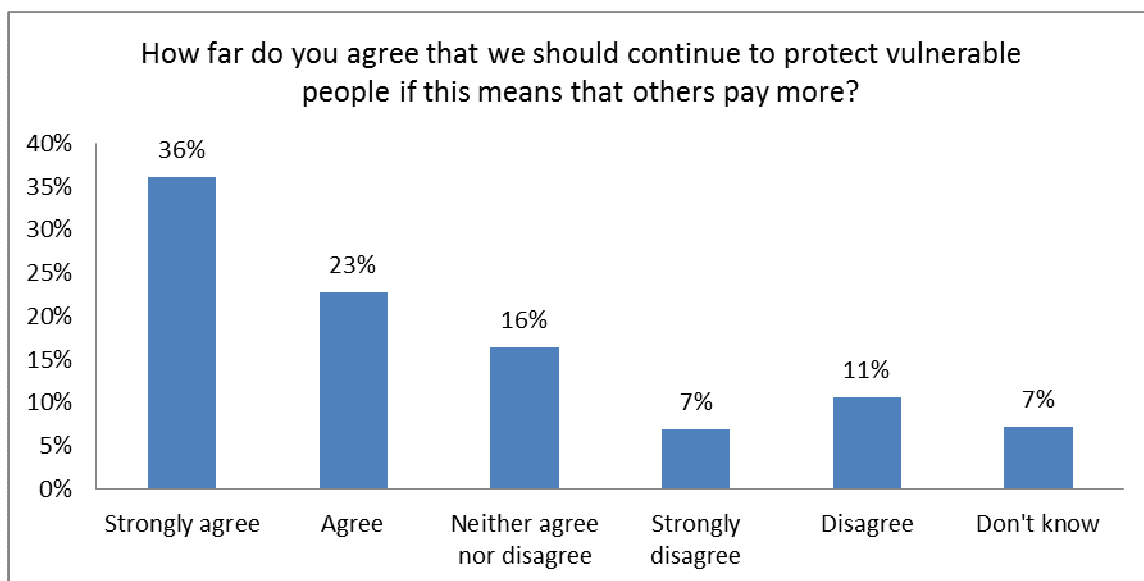
Summary of key findings

10.9 Protection of vulnerable people

Respondents were asked how far they agree that the council should continue to protect vulnerable people through the LCTS. Overall, 85% of respondents agreed such protection should continue.

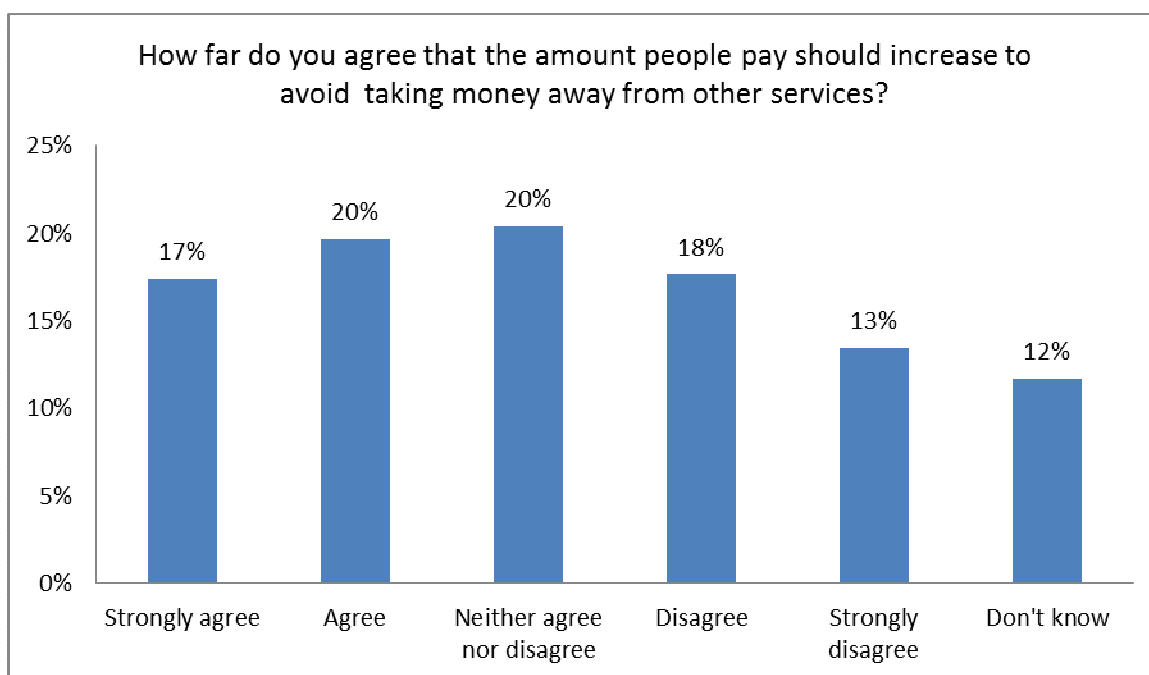


Respondents were also asked how far they agree that the council should continue to protect vulnerable people if this means that other people pay more. Again, more respondents agreed (59%) than disagreed (18%).



3.3 Protecting other council services

Respondents were asked how far they agree that the amount people pay should increase to avoid taking money away from other services provided by Leeds City Council. While nearly two-fifths agreed (37%), nearly a third (31%) disagreed. A significant proportion of respondents were undecided (32%).



3.4 Respondents comments

Respondents were given space in the survey to add any comments relevant to the consultation. Over 800 comments were received, and then grouped into themes. The most common theme was that the reduction in support was leading to increased financial hardship.

Table 1 sets out the full list of themes.

Table 1 - Open-response question results (Grouped into themes of responses)

Theme of comments	Number of comments
Comment about suffering financial hardship because of the reduction in support	149
Support for protecting vulnerable people	109
Support for keeping the current scheme	102
Support for low income workers	53
Disapproving comment about LCC and /or the scheme	53
Disapproving comment about the government	47
Support for disabled people	41
Support for jobseekers	34
Suggestion that savings should be made elsewhere	25
Disagreement about increase	23
Support for a scheme where everyone pays something or the same	18
Support for lone parents	16
Support for protecting services	12
Suggestion that pensioners should pay more	11
Negative comment about the "bedroom tax"	11
Agreement that jobseekers should pay	10
Support for those with most income to pay more	10
Other miscellaneous comment	79
Total comments	803

4. Conclusions

- 4.1 The consultation exercise showed clear support for continuing to protect vulnerable groups and good support for this to be done even if it meant that others had to pay more.
- 4.2 There was no clear majority of agreement or disagreement on whether people should have to pay more in order to protect other services.

Appendix 4 – costs comparison of schemes

	Number of claimants	13/14: Forecast scheme spend with 19% reduction for non-protected groups £000s	14/15: Projected scheme costs with 2% Council Tax increase and 19% reduction for non-protected groups £000s	14/15: Projected scheme costs with 2% Council Tax increase and 25% reduction for non-protected groups £000s	14/15: Projected scheme costs with 2% Council Tax increase and 26% reduction for non-protected groups £000s
Total caseload					
Pension Age caseload	30022	£21,102.1	£21,524.2	£21,524.2	£21,524.2
Working Age protected groups					
- Lone parent with child u5	6815	£4,530.3	£4,620.9	£4,620.9	£4,620.9
- Relevant Disability Premium	7931	£5,722.6	£5,837.1	£5,837.1	£5,837.1
- War Pension	31	£24.4	£24.9	£24.9	£24.9
- Carers	1599	£1,282.6	£1,308.2	£1,308.2	£1,308.2
<i>Sub-total</i>	<i>16,376</i>	<i>£11,559.9</i>	<i>£11,791.1</i>	<i>£11,791.1</i>	<i>£11,791.1</i>
Working Age non-protected					
- Other working age	31349	£17,569.1	£17,920.5	£16,593.0	£16,371.8
Total scheme costs		£50,231.1	£51,235.8	£49,908.3	£49,687.1
- Govt contribution		£49,201.3	£49,201.3	£49,201.3	£49,201.3
Costs to Council and preceptors		£1,030.8¹	£2,034.5	£707.0	£485.8
Budgeted cost to Council and preceptors		£471.0			

Appendix 5 – examples of average reductions

Example 1

- § A single person receiving Jobseekers Allowance living in a band A property is currently required to make a weekly contribution of £2.40 per week based on a 19% reduction.
- § If the Council Tax increases by 2% and a 26% reduction scheme is adopted in 2014-15 they will need to pay £3.35 per week.
- § An increase of £0.95 per week

Example 2

- § A couple receiving Employment Support Allowance living in a band A property are currently required to make a weekly contribution of £3.20 per week based on a 19% reduction.
- § If the Council Tax increases by 2% and a 26% reduction scheme is adopted in 2014-15 they will need to pay £4.46 per week.
- § An increase of £1.27 per week

Example 3

- § A single person receiving Employment Support Allowance living in a band B property is currently required to make a weekly contribution of £2.80 per week based on a 19% reduction.
- § If the Council Tax increases by 2% and a 26% reduction scheme is adopted in 2014-15 they will need to pay £3.91 per week.
- § An increase of £1.11 per week

Example 4

- § A couple receiving Jobseekers Allowance living in a band B property are currently required to make a weekly contribution of £3.73 per week based on a 19% reduction.
- § If the Council Tax increases by 2% and a 26% reduction scheme is adopted in 2014-15 they will need to pay £5.21 per week.
- § An increase of £1.48 per week

Appendix 6 – Equality Impact Assessment

Equality, Diversity, Cohesion and Integration Impact Assessment

Directorate: Resources	Service area: Revenues and Benefits
Lead person: Jane McManus	Contact number: 0771 221 4105
Date of the equality, diversity, cohesion and integration impact assessment: 3 December 2013	

1. Title: Local Council Tax Support Scheme
Is this a:
<input type="checkbox"/> Strategy /Policy <input checked="" type="checkbox"/> Service / Function <input type="checkbox"/> Other
If other, please specify

2. Members of the assessment team

Name	Organisation	Role on assessment team e.g. service user, manager of service, specialist
Jane McManus	Revenues and Benefits	Project Manager
Steve Carey	Revenues and Benefits	Chief Officer

3. Summary of strategy, policy, service or function that was assessed:
<p>The Local Government Finance Act 2012 required that local authorities put in place local schemes of Council Tax Support from 1 April 2013 in place of the national Council Tax Benefit scheme which ended on 31 March 2013</p> <p>A fixed level of Government funding of £49.2m was provided to Leeds and major precepting authorities for the local Council Tax Support scheme in 2013/4 and a similar level of funding is expected in 2014/15. This is compared to the Council Tax Benefit scheme which funded at a level of 100% of expenditure on the scheme.</p> <p>Additionally the Act states that Local Authorities must adopt a national prescribed Council Tax Support scheme for pensioners. Under the national prescribed scheme regulations, pensioners must receive the same amount in Council Tax Support that they would have</p>

received under Council Tax Benefit rules. This means that the burden of funding reductions falls disproportionately upon those of Working Age.

Local Authorities can choose to:

- Limit their expenditure to the level of funding received from government
- Make up the shortfall and deliver the same level of Council Tax Support that was provided under Council Tax Benefit. Protecting all recipients would impact negatively upon the authority's budget and the budget of those that levy a precept to it (Fire and Police Authorities and Parish Councils). An adverse effect on service provision might result in us having to stop, reduce or levy additional charges for services with a disproportionate effect on the most vulnerable,
- Partially fund the shortfall and limit the extent to which support will be reduced for those claiming support. This would also impact on the Council's and precepting authorities budgets but to a lesser extent than fully funding the shortfall.

The annual shortfall in funding in Leeds for 2013/14 when the scheme was required to be in place in January 2013 was £5.2m.

Following a public consultation which found strong support for protecting vulnerable claimants Leeds adopted a local scheme that was largely based upon the national Council Tax Benefit Scheme.

There were no reductions in support for war pensioners and war widows, those who are entitled to a severe or enhanced disability premium within their Council Tax Support assessment, carers and lone parents of children under 5. Like pensioners, these groups continued to receive the same level of support as they did under Council Tax Benefit prior to 1st April 2013.

However anyone else of working age has had their support reduced so that the cost of the scheme would fall within the budget available. It was agreed that support would be reduced by a required percentage so that the scheme would fall within the available budget.

In addition to the £49.2m Government grant, Leeds City Council and the precepting authorities made £471k contribution to the scheme.

The % reduction necessary to make to Council Tax support award of the remainder of working age claimants depends on:

- the number of people who claim Council Tax Support;
- the number of people who claim who are either of pension age or who fall into the agreed protected groups;
- the level of benefit that people are entitled to based on their income and circumstances;
- the level of Council Tax charge;

Based on the caseload and scheme expenditure in January 2013 (the time the scheme was agreed) a £4.7m saving was required.

To achieve the savings required the scheme that was introduced reduced support for affected claimants by 19%.

Second Adult Rebate was also abolished for working age claimants.

The support scheme must be reviewed each year, and if changes are to be made a new scheme must be published by 31 January each year. If a new scheme is not published by 31 January, the existing scheme must continue for another year.

4. Service, function, event

please tick the appropriate box below

The whole service (including service provision and employment)	<input type="checkbox"/>
A specific part of the service (including service provision or employment or a specific section of the service)	<input checked="" type="checkbox"/>
Procuring of a service (by contract or grant) (please see equality assurance in procurement)	<input type="checkbox"/>

Please provide detail:

The design and delivery of a Local Council Tax Support Scheme from 1 April 2013

5. Fact finding – what do we already know

How equality, diversity, cohesion and integration has been considered

As a Local Authority we have responsibilities under:

- The public sector equality duty in section 149 of the Equality Act 2010.
- The Child Poverty Act 2010, which imposes a duty to have regard to and address child poverty
- The Disabled Persons (Services, Consultation and Representation) Act 1986, and Chronically Sick and Disabled Persons Act 1970, which include a range of duties relating to the welfare needs of disabled people;
- The Housing Act 1996, which gives local authorities a duty to prevent homelessness with special regard to vulnerable groups;

These responsibilities were considered when the Local Council Tax Support scheme was developed and implemented in 2013/14 and continue to be considered.

During the planning and development of the proposals we also considered all the following information and data:

- The Council Tax Benefit Scheme
- Department of Work and Pensions equality impact assessment for welfare reform

- Government funding for a local scheme – including, the amount potentially available, length of time the funding is available for, timescales set out by Government to develop and implement a local scheme and the impact of the default scheme
- Stipulations set out by Government that state support to pensioners must be maintained and that indicate existing and potential claimants of working age will be affected
- Conditions set out by the Department of Work and Pensions that applies to nationally administered means tested welfare support
- Information available about current claimants – number of claimant, benefits receiving, profile of claimants (equality monitoring data) and personal circumstances (family, which council tax band living in)

The scheme is means tested and continues to include a system of allowances, premiums and income disregards that reflect the circumstances of the households claiming Council Tax Support. Additional allowances, premiums and disregards are awarded in respect of:

- dependant children,
- age,
- disability: and
- caring responsibilities of the household.

All of these features have been retained in the Leeds Local Council Tax Support scheme.

The % reduction applies equally to all working age claimants with the exception of the groups set out below.

- Households that qualify for a severe or an enhanced disability premium
- War widow(ers) and War Disablement Pensioners
- Lone parents of children under the age of five
- Carers

The rationale behind protecting these groups is that it would be more difficult for these groups to increase their income through work in the same way it would be unreasonable to expect pensioners to return to work. This is consistent with the conditionality that Department of Work and Pensions applies to nationally administered means tested welfare support in that these groups are not required to be available for work, nor are they required to provide evidence that they are seeking work in order to receive assistance.

At the time the scheme was agreed 11,888 households were identified as entitled to protection from the 19% reduction. During 2013/14 a further 4,488 households have been identified as qualifying for protection.

- Households that qualify for a severe or an enhanced disability premium (7,931)
- War widow(ers) and War Disablement Pensioners (31)
- Lone parents of children under the age of five (6,815)
- Carers (1,599)

This has meant that the support paid to 4,488 households has increased from 81% of their award to 100%. This has resulted in expenditure in Council Tax Support currently exceeding the available budget by £576k.

There is also the possibility that there may be an increase in the Council Tax charge in 2014/15. Each 1% increase in the Council Tax charge would further increase expenditure

and the potential overspend on Council tax Support by £500k.

The government contribution for 2014/15 is to be no more than the level for 2013/14.

The options are to:

- Increase the local contribution to increase the overall budget so that it meets the increased scheme costs in 2014/15
- Change the scheme to reduce expenditure so that it falls within the available funding

To avoid taking more money away from other services that the Council provides it is proposed that the local contribution be maintained at the same level which means that the scheme must be changed to reduce expenditure to the level of funding available.

Various options to reduce the level of expenditure were considered but many of these would adversely impact some groups more than others.

The current scheme has been operational for only 8 months and therefore it is not yet possible to carry out a thorough evaluation of its success or failure to support those that need it. However, to date there have been no appeals to the valuation tribunal. Council Tax collection has reduced slightly, but this was anticipated and the reduction in collection is consistent with other Local Authorities position.

Respondents to the public consultation (detailed in section 6) support the retaining of the current scheme.

It has been proposed that the design of the scheme should remain unchanged but that the % reduction be increased to 26% to achieve the required savings in the event of a Council Tax increase.

This will mean that protected groups are not impacted, but those that were impacted in 2013/14 will have more to pay in 2014/15.

Examples of the impact that this will have:

- § A single person receiving Jobseekers Allowance living in a band A property is currently required to make a weekly contribution of £2.40 per week based on a 19% reduction.
- § If the Council Tax increases by 2% and a 26% reduction scheme is adopted in 2014-15 they will need to pay £3.35 per week.
- § An increase of £0.95 per week

- § A couple receiving Jobseekers Allowance living in a band B property are currently required to make a weekly contribution of £3.73 per week based on a 19% reduction.
- § If the Council Tax increases by 2% and a 26% reduction scheme is adopted in 2014-15 they will need to pay £5.21 per week.
- § An increase of £1.48 per week

Council Tax Support is claimed by a wide range of people with varying circumstances. It is a means tested benefit and in order to qualify for support households must have a low income in relation to the needs of the household, a large proportion of claimants are not in work, some are unable to work because of disability and / or caring responsibilities for young children, though there are an increasing number of claimants who are in part time and low paid work who receive support.

Support is calculated by comparing the household's income with standard allowances that reflect the household's needs. Additional allowances are awarded to households with children, with disabled people and with caring responsibilities, and some incomes paid to disabled people and children are not taken into account when working out Council Tax Benefit awards (i.e child benefit and disability living allowance).

In accordance with the Act, pensioners are unaffected which means that the required savings must continue to be borne only by 47,725 working age claimants

The impact of protecting the 16,376 customers in the protected groups is that less funding is available for the remaining working age customers

Council Tax Support continues to be based on the householder's Council Tax liability. Council Tax Discounts granted to persons who are severely mentally impaired or who have had adaptations made to their home to meet the needs of a physical impairment of one of the occupiers will continue.

75% of the persons affected live in properties in Council Tax Band A properties. These have the lowest Council Tax charge and so are affected to a lesser degree than households who reside in properties that are in the higher Council Tax Bands, whose properties have a higher market value.

Claimants entitled to partial awards have their benefit reduced to lesser extent which supports the government's wider welfare reform agenda of increasing work incentives to ensure that people are better off in work.

The needs of disabled people are already reflected in the assessment by the award of additional premiums and income disregards. Additionally the proposal to continue to protect 7,931 claimants who receive the severe and enhanced disability premium from reductions will further reduce the impact for disabled people.

The needs of families are already reflected in the assessment by the award of additional personal allowances for each child, and the disregard of child benefit. The proposal to protect 6,815 lone parents with children under the age of 5 from reductions will further reduce the impact for these families.

There is a current proposal to introduce a separate discretionary hardship scheme for Council Tax which would provide a safety net of support for those who experience financial hardship and are unable to pay their Council Tax because of the loss of Council Tax Support. There is a separate Equality Impact Assessment for this.

<p>Are there any gaps in equality and diversity information Please provide detail:</p> <p>Information relating to religious belief, sexuality and gender reassignment is not collected as this is not required to determine eligibility or entitlement.</p>
<p>Action required: Consider where equality monitoring (for all equality characteristics) would add the most value to determine the effectiveness of the Local Council Tax Support Scheme.</p> <p>Undertake appropriate monitoring of the scheme once implemented, analyse available data and take appropriate action.</p>

<p>6. Wider involvement – have you involved groups of people who are most likely to be affected or interested</p> <p> <input checked="checked" type="checkbox"/> Yes <input type="checkbox"/> No </p> <p>Please provide detail:</p> <p>Members are engaged with the development of the process through the formal decision making processes within the council.</p> <p>The major precepting authorities (Fire and Rescue Service and West Yorkshire Police) are also engaged with the development of a local scheme and have stated their preference for a scheme that does not have further financial implications for their services.</p> <p>In addition to this consultation and engagement, Leeds City Council has carried out a public consultation to gather views on the proposal to change the reduction from 19% to 26%.</p> <p>A survey was produced with information on the proposed change to the scheme to allow people to have their say. 10,000 claimants received a full paper questionnaire. 863 responses to the survey were received.</p> <p>Key findings from all the consultation activities with the public</p> <p>Respondents were asked how far they agree that the council should continue to protect vulnerable people through the Local Council Tax Support Scheme. Overall, 85% of respondents agreed such protection should continue.</p> <p>Respondents were also asked how far they agree that the council should continue to protect vulnerable people if this means that other people pay more. Again, more respondents agreed (59%) than disagreed (18%).</p> <p>Respondents were asked how far they agree that the amount people pay should increase to avoid taking money away from other services provided by Leeds City Council. While nearly two-fifths agreed (37%), nearly a third (31%) disagreed.</p>
--

A significant proportion of respondents were undecided (32%).

Action required:

A fuller report on the responses will be made available on-line.

7. Who may be affected by this activity?

Equality characteristics

- | | | |
|---|--|--|
| <input checked="" type="checkbox"/> Age | <input checked="" type="checkbox"/> Carers | <input checked="" type="checkbox"/> Disability |
| <input checked="" type="checkbox"/> Gender reassignment | <input checked="" type="checkbox"/> Race | <input checked="" type="checkbox"/> Religion or Belief |
| <input checked="" type="checkbox"/> Sex (male or female) | <input checked="" type="checkbox"/> Sexual orientation | |
| <input checked="" type="checkbox"/> Other (Jobseekers, low paid workers, part time workers) | | |

Please specify:

The Local Council Tax Support scheme will impact on all low income working age claimants irrespective of their equality characteristics.

Stakeholders

- | | | |
|--|---|---------------------------------------|
| <input checked="" type="checkbox"/> Services users | <input type="checkbox"/> Employees | <input type="checkbox"/> Trade Unions |
| <input checked="" type="checkbox"/> Partners | <input checked="" type="checkbox"/> Members | <input type="checkbox"/> Suppliers |
| <input type="checkbox"/> Other please specify | | |

Potential barriers.

- | | |
|--|--|
| <input type="checkbox"/> Built environment | <input type="checkbox"/> Location of premises and services |
|--|--|

<input type="checkbox"/>	Information and communication	<input type="checkbox"/>	Customer care
<input checked="" type="checkbox"/>	Timing	<input type="checkbox"/>	Stereotypes and assumptions
<input checked="" type="checkbox"/>	Cost	<input type="checkbox"/>	Consultation and involvement
<input type="checkbox"/>	specific barriers to the strategy, policy, services or function		

<p>8. Positive and negative impact Think about what you are assessing (scope), the fact finding information, the potential positive and negative impact on equality characteristics, stakeholders and the effect of the barriers</p>
<p>8a. Positive impact:</p> <p>The Local Council Tax Support Scheme will continue to have a positive impact on pensioners as there is a requirement that pensioners must receive the same amount in Council Tax support that they would have received under Council Tax Benefit rules.</p> <p>The proposed scheme continues to be built around allowances and premiums that continue to recognise disability, age, family status and low income</p> <p>There should also be a positive impact for those groups that the proposed scheme protects:</p> <ul style="list-style-type: none"> • Households that qualify for a severe or an enhanced disability premium • Carers • War widows and War Disablement Pensioners • Lone parents of children under the age of five <p>Limiting funding required from the Council and precepting authorities places less pressure on other services for vulnerable people.</p>
<p>Action required:</p> <p>Consider where equality monitoring (for all equality characteristics) would add the most value to determine the effectiveness of the Local Council Tax Support Scheme.</p> <p>Continue to undertake appropriate monitoring of the scheme, analyse available data and take appropriate action.</p>
<p>8b. Negative impact:</p>

The proposed scheme will mean that in excess of 31,000 households will face a reduction in the amount of help they receive towards their Council Tax. People will have more to pay towards their Council Tax from limited income.
Action required:
Ongoing monitoring of impact on groups with protected characteristics as suggested in 8a

9. Will this activity promote strong and positive relationships between the groups/communities identified?
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Please provide detail: The proposed scheme treats all groups and communities equally and will not have an impact on relationships between communities
Action required:

10. Does this activity bring groups/communities into increased contact with each other (e.g. in schools, neighbourhood, workplace)?
<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Please provide detail: The proposed scheme retains the characteristics and requirements of the current scheme albeit with reduced entitlement for many and will have no impact on the level of contact between communities.
Action required:

11. Could this activity be perceived as benefiting one group at the expense of another?
<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Please provide detail: The Local Government Finance Act 2012 requires that pensioners are not affected by the reductions. This means that the burden of funding reductions falls disproportionately on working age customers. Protecting other vulnerable groups without additional funding from the council and precepting authorities means that there is less funding available to support non-protected working age households.
Action required: Consider where equality monitoring (for all equality characteristics) would add the most

value to determine the effectiveness of the Local Council Tax Support Scheme.

Undertake appropriate monitoring of the scheme once implemented, analyse available data and take appropriate action.

12. Equality, diversity, cohesion and integration action plan

(insert all your actions from your assessment here, set timescales, measures and identify a lead person for each action)

Action	Timescale	Measure	Lead person
<p>Continue to monitor the impacts of the Local Council Tax Support Scheme alongside the other welfare reforms on households with protected characteristics in comparison with the wider general public.</p> <p>Consider where equality monitoring (for all equality characteristics) would add the most value to determine the effectiveness of the Local Council Tax Support Scheme.</p> <p>Undertake appropriate monitoring of the scheme once implemented, analyse available data and take appropriate action.</p>	ongoing	Regular review of available equality data	Jane McManus
<p>Work with welfare and advice agencies to signpost households who are adversely impacted to organisations that provide help and support.</p>	ongoing	Welfare Reform Group activity	Jane McManus
<p>Ensure that the Local Council Tax Support scheme continues to be administered fairly with due regard to the impact on equality, diversity, cohesion and integration.</p>	ongoing	Regular review of available equality data	Jennifer Ellis
<p>Ensure that the Council Tax Support scheme is advertised widely and is accessible to all who may qualify for assistance. This will include providing information aimed at organisations, agencies and services who provide direct support to individuals.</p>	ongoing	Take-up activity	Jennifer Ellis

13. Governance, ownership and approval

State here who has approved the actions and outcomes from the equality, diversity, cohesion and integration impact assessment

Name	Job Title	Date
Steve Carey	Chief Officer	9 th December 2013

14. Monitoring progress for equality, diversity, cohesion and integration actions
(please tick)

As part of Service Planning performance monitoring

As part of Project monitoring

Update report will be agreed and provided to the appropriate board
Please specify which board

Other (please specify)

15. Publishing

This Equality, Diversity, Cohesion and Integration impact assessment will act as evidence that due regard to equality and diversity has been given.

If this impact assessment relates to a **Key Delegated Decision, Executive Board, full Council** or a **Significant Operational Decision** a copy should be emailed to Corporate Governance and will be published along with the relevant report.

A copy of **all other** Equality and Diversity, Cohesion and Integration impact assessment's should be sent to Equality Team . For record keeping purposes it will be kept on file (but not published).

Date screening completed**5.12.13**

If relates to a Key Decision

Date sent to Corporate Governance

Any other decision –

Date sent to Equality Team**(equalityteam@leeds.gov.uk)**

