

Report sponsor: Simon Riley, Strategic Director
of Corporate Resources
Report author: John Massey, Head of
Revenues, Benefits and Exchequer Services

Approval of the Council Tax Support Scheme (CTS) for 2021/2022

Purpose

- 1.1 Derby's local Council Tax Support (CTS) Scheme was introduced from 1 April 2013, to replace the national Council Tax Benefit (CTB) Scheme which had been abolished by Central Government. The CTS Scheme assists working age claimants who require financial assistance with paying their Council Tax bills. Pensioners are not affected by the CTS Scheme as they are treated separately under different legislation.
- 1.2 The purpose of this report is to present the CTS Scheme operable from 1 April 2021 for approval. An assessment of the Scheme operable in 2020/21 has been undertaken and it is recommended that no changes are made to the CTS Scheme for 2021/22.

Recommendation

- 2.1 To approve the Council's CTS Scheme operable from 1 April 2021. The Scheme is shown at Appendix 1.

Reason

- 3.1 To ensure that customers who are entitled to receive help with their Council Tax bills under the Scheme, can continue to do so.

Supporting information

- 4.1 It is a statutory requirement for local authorities to have a local CTS Scheme to assist working age claimants who need help with their Council Tax bills due to financial need.
- 4.2 It is a statutory requirement for Billing Authorities to set and agree their local Council Tax Reduction Schemes for the following financial year, by 11 March.

Public/stakeholder engagement

- 5.1 No public or stakeholder engagement has been undertaken, as the proposed Scheme for 2021/2022 is the same as the current Scheme.

Other options

- 6.1 Amend the Scheme. This requires a public consultation. This was not assessed as being required for 2021/22.

Financial and value for money issues

- 7.1 As the CTS Scheme will remain unchanged, there is no expected increase to the cost of administering the CTS Scheme for 2021/2022.

Legal implications

- 8.1 It is a statutory requirement under the Local Government Finance Act 1992, Section 13A as amended by Section 10 of the Local Government Finance Act 2012, for local authorities to have a local CTS Scheme to assist working age claimants who need help with their Council Tax bills due to financial need.
- 8.2 The Council Tax Reduction Schemes (Amendment)(England) Regulations 2017 amended the Local Government Finance Act 1992 to move the annual deadline for billing authorities to set and agree their local Council Tax Reduction Schemes from 31 January to 11 March.

Climate implications

- 9.1 None

Other significant implications

- 10.1 None

This report has been approved by the following people:

| Role | Name | Date of sign-off |
|---------------------|---|------------------|
| Legal | Olu Idowu, Head of Legal Services | 10 November 2020 |
| Finance | Toni Nash, Head of Finance | 18 November 2020 |
| Service Director(s) | Alison Parkin, Acting Director of Financial Services | 10 November 2020 |
| Report sponsor | Simon Riley, Strategic Director of Corporate Resources | XXXX |
| Other(s) | Lynda Innocent, Head of Information, Transformation and Application Support | 10 November 2020 |
| | Liz Moore, Head of HR | 11 November 2020 |

Background papers:

List of appendices: Appendix 1: Council Tax Support Scheme for 2021/2022