



Report sponsor: Alison Parkin, Director of Financial Services
Report author: John Massey, Head of
Revenues, Benefits and Exchequer Services

Revision to the Council Tax Support Scheme (CTS) for 2022/2023

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 make a revision to the Council's CTS scheme operable from 1 April 2022 which was approved by Council Cabinet at its meeting on 8 December 2021. A revision is required to ensure that any payment made under the Energy Rebate Scheme 2022 will be disregarded when determining a CTS applicant's entitlement to a reduction under the Council's CTS scheme; or the amount of any reduction to which the CTS applicant is entitled.

Recommendation

- 2.1 To approve the Council's revised CTS Scheme operable from 1 April 2022. 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 in the preceding financial year.
- 4.3 Council Cabinet agreed our scheme for 2022/23 at its meeting on 8 December 2021. However, on 3rd February 2022 the Government announced that a payment of £150 would be made, linked to increases in energy prices, for most households living in properties banded A – D. Government further prescribed that local CTS schemes must be changed to ensure that the payment of £150 is not taken into account when determining entitlement to CTS. As the Council's CTS scheme was agreed before the payment linked to energy prices a revision is required to ensure it remains in line with statutory requirements.

4.4 No other changes to the CTS scheme are required for the 2022/23 financial year.

Public/stakeholder engagement

5.1 No public or stakeholder engagement has been undertaken, as the proposed change results in no change in CTS entitlement for households and it is required for the Council to meet its legal obligations.

Other options

6.1 As changing the scheme is a statutory requirement no other options exist.

Financial and value for money issues

7.1 Making this change has no financial impact as the CTS awards for households will remain the same.

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 (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022 amend the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 to disregard any payment made under the when determining an applicant's entitlement to CTS.

8.3 The Council Tax Reduction Schemes (Amendment)(England) Regulations 2017 amended the Local Government Finance Act 1992 to make the deadline for billing authorities to set and agree their local CTS schemes the 11 March in the preceding financial year.

Climate implications

9.1 None

Other significant implications

10.1 None

Role	Name	Date Sign Off
Legal		
Finance		
Service Director(s)	Alison Parkin, Director of Financial Services	18 Feb 2022
Report sponsor	Alison Parkin, Director of Financial Services	18 Feb 2022
Other(s)		

Background papers:	
List of appendices:	Appendix 1: Council Tax Support Scheme for 2022/2023

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