

Title of Report:	Localisation of Council Tax Support - detailed administration of the West Berkshire Scheme
Report to be considered by:	Council
Date of Meeting:	5 March 2013
Forward Plan Ref:	C2611

Purpose of Report: At its meeting on 13th December Council established its policy for the principles upon which the Council Tax Support Scheme will be provided. This report follows that decision and recommends, at a high level, the administrative processes for the scheme.

Recommended Action:

1. It is recommended that the Council adopt the detailed administrative arrangements as currently set out for the default scheme in SI 2012 No.2886 except and in so far as the Council's policy decision on 13th December 2012 provides otherwise.
2. It is also recommended, in the event of amendment to SI 2012 No. 2886, the Council's own scheme be similarly amended except and in so far as the Council's policy decision on 13th December 2012 provides otherwise

Reason for decision to be taken: There is a need to establish the detailed administrative processes which will underpin the Council Tax Support Scheme

Other options considered: Do nothing - whilst this is an option it would leave open significant scope for challenge and may not comply with legislative requirement.
Develop and document our own administrative processes - the default scheme is built to a large extent upon the existing Council Tax Benefit Scheme. That has been developed over a considerable period of time and is something which both claimants and our own staff are familiar. Development of our own processes from a blank sheet of paper would involve considerable work and, with an existing product in place, is unnecessary

Key background documentation: Report to Council on 13th December 2012 entitled "Localisation of Council Tax Support"
The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 (SI 2012/2886)

The proposals will help achieve the following Council Strategy principles:

- CSP8 - Transforming our services to remain affordable and effective**
- CSP9 - Doing what's important well**

The proposals contained in this report will help to achieve the above Council Strategy principles by:

Ensuring that proper processes are in place for the administration of support for those who need help to meet the cost of their council tax bills.

Portfolio Member Details	
Name & Telephone No.:	Councillor Alan Law - Tel (01491) 873614
E-mail Address:	alaw@westberks.gov.uk
Date Portfolio Member agreed report:	8 February 2013
Contact Officer Details	
Name:	Bill Blackett
Job Title:	Revenues and Benefits Manager
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Implications

Policy:	This report recommends a policy for administration of Council Tax Support. The policy decision on how Council Tax Support is to be given to eligible claimants was the subject of an earlier decision.
Financial:	None - any financial implications were dealt with in the earlier report to Council.
Personnel:	None
Legal/Procurement:	None
Property:	None
Risk Management:	Reduces the risk of legal challenge by having in place a properly constructed and Council approved administrative process.
Equalities Impact Assessment:	The equalities aspects of the scheme were considered when the policy report was prepared for Council to consider at its 12th December 2012 meeting. This report relates to the detailed administrative procedures and an equalities assessment has been prepared, the outcome was deemed to be of no relevance because there are already detailed equalities procedures in place for teams dealing with other forms of benefit application.

Is this item subject to call-in?	Yes: <input type="checkbox"/>	No: <input checked="" type="checkbox"/>
If not subject to call-in please put a cross in the appropriate box:		
The item is due to be referred to Council for final approval	<input checked="" type="checkbox"/>	
Delays in implementation could have serious financial implications for the Council	<input type="checkbox"/>	
Delays in implementation could compromise the Council's position	<input type="checkbox"/>	
Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months	<input type="checkbox"/>	
Item is Urgent Key Decision	<input type="checkbox"/>	
Report is to note only	<input type="checkbox"/>	

Executive Summary

1. Introduction

- 1.1 Council Tax Benefit currently provides financial support to Council Tax payers on low incomes in order that they may meet their liability to pay Council Tax. From 1st April 2013 Council Tax Benefit is to be replaced by a local scheme for Council Tax Support.
- 1.2 Councils were required to establish their local schemes to replace the current national scheme. The Government has established a default scheme for those councils which did not adopt a local scheme.
- 1.3 At its meeting on 13th December Council established its policy for the principles upon which the Council Tax Support Scheme will provide support. This report follows that decision and recommends, at a high level, the administrative processes for the scheme. Those processes follow the detail set out in secondary legislation for a default scheme which, in turn, generally follows the existing Council Tax Benefit administrative arrangements. A full copy of the secondary legislation forms an appendix to the report.

2. Proposals

- 2.1 The report carries a recommendation the administrative arrangements follow those set out in the default scheme.

3. Equalities Impact Assessment Outcomes

- 3.1 The equalities aspects of the Council's scheme were dealt with in the report to Council on 13th December 2012

4. Conclusion

- 4.1 The report proposes administrative processes which are already embedded in legislation and which, because they are based upon an existing scheme developed over time, are fit for purpose and provide minimal scope for misunderstanding or challenge.

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2. Administrative arrangements

- 2.1 The secondary legislation referred to above is the Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 (SI 2012 No. 2886). A full copy forms is at appendix B.
- 2.2 Parts 1 and 2 contain introductory provisions and definitions of key words and phrases.
- 2.3 Part 3 and Schedule 1 contains the procedure for reduction applications and appeals.
- 2.4 Parts 4 and 5 specify the classes of person entitled and not entitled to a reduction under the scheme, respectively.
- 2.5 Parts 6 to 9 and Schedules 2 to 4 set out matters relevant to determining eligibility for a reduction and the amount of reduction under the scheme.
- 2.6 Part 10 and Schedules 5 to 10 set out how income and capital of the applicant and others is treated in calculating eligibility for a reduction, including in cases where an applicant or partner has an award of universal credit.
- 2.7 Part 11 provides for the application of the scheme to students.
- 2.8 Part 12 provides for extended reductions in certain circumstances and
- 2.9 Part 13 sets out when entitlement begins and how a change in circumstances affects any reduction.
- 2.10 Part 14 of the scheme provides for the making of an application for a reduction.
- 2.11 Part 15 sets out the time within which an authority must make its decision on the application and provides for notification of the decision.

2.12 Part 16 makes provisions about the payment of a reduction in certain circumstances.

3. Recommendation

3.1 It is recommended that the Council adopt the detailed administrative arrangements as currently set out for the default scheme in SI 2012 No.2886 except and in so far as the Council's policy decision on 13th December 2012 provides otherwise.

3.2 It is also recommended, in the event of amendment to SI 2012 No.2886, the Council's own scheme be similarly amended except and in so far as the Council's policy decision on 13th December 2012 provides otherwise.

Appendices

Appendix A – Equality Impact Assessment – Stage 1

Appendix B - Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012 (SI 2012 No. 2886).

Consultees

Local Stakeholders: Not consulted

Officers Consulted: Sean Anderson, Head of Customer Services, Corporate Board

Trade Union: Not consulted

APPENDIX A

Equality Impact Assessment – Stage One

Name of item being assessed:	Localisation of Council Tax Support - detailed administration of the West Berkshire Scheme
Version and release date of item (if applicable):	
Owner of item being assessed:	Bill Blackett
Name of assessor:	
Date of assessment:	

1. What are the main aims of the item?
To establish the administrative arrangements for the Council Tax Support Scheme adopted as its local scheme by West Berkshire Council on 13th December 2012

2. Note which groups may be affected by the item, consider how they may be affected and what sources of information have been used to determine this. (Please demonstrate consideration of all strands – age; disability; gender reassignment; marriage and civil partnership; pregnancy and maternity; race; religion or belief; sex; sexual orientation)

Group Affected	What might be the effect?	Information to support this.
Those groups with difficulty in understanding complex requirements for applications by reason of age, mental health and other issues	The result may be a failure to submit an application in the correct form, at the right time and with the required supporting information however existing procedure and practice within Customer Services takes account of such factors and ensures that the correct level of support is available	Documented operational procedures for the Customer Services teams

Further comments relating to the item: N/a

3. Result (please tick by clicking on relevant box)	
<input type="checkbox"/>	High Relevance - This needs to undergo a Stage 2 Equality Impact Assessment
<input type="checkbox"/>	Medium Relevance - This needs to undergo a Stage 2 Equality Impact Assessment
<input type="checkbox"/>	Low Relevance - This needs to undergo a Stage 2 Equality Impact Assessment
<input checked="" type="checkbox"/>	No Relevance - This does not need to undergo a Stage 2 Equality Impact Assessment

For items requiring a Stage 2 equality impact assessment, begin the planning of this now, referring to the equality impact assessment guidance and Stage 2 template.

4. Identify next steps as appropriate:	
Stage Two required	
Owner of Stage Two assessment:	
Timescale for Stage Two assessment:	
Stage Two not required:	

Name:

Date: