
Council Tax Support Scheme 2016/17 – Supporting Information

1. Introduction/Background

- 1.1 Council Tax Reduction schemes are the means by which billing authorities provide financial assistance to Council Tax payers with limited means to afford Council Tax.
- 1.2 The scheme was introduced on 1st April 2013 to replace Council Tax Benefit and billing authorities are required to consider, each year, whether they wish to replace or revise their scheme. This decision must be made by 31st January.
- 1.3 Schemes must provide protection for pensioners and vulnerable groups, this protection meaning that their maximum entitlement to support must not be restricted and that 100% support is possible. Vulnerable groups are not defined in legislation and it is for each billing authority to identify the members of such groups.
- 1.4 Any decision to replace or to change the current scheme must be subject to effective consultation in order to inform the decision making process.
- 1.5 The report also draws attention to the risks arising from the difficulty in identifying actual savings due to the ongoing changes in the welfare reform agenda of central government.
- 1.6 This supporting information gives details of the existing scheme for 2015/16, claimant volumes and costs. A number of options for change are modelled with guidance as to the likely costs of each proposal. There have to be caveats to the cost/savings supplied as other matters outside our control will impact of scheme costs (see section 19)

2. The current scheme for 2015/16

- 2.1 Pensioners and members of vulnerable groups may receive support up to 100% of their annual Council Tax liability.
- 2.2 Working age claimants, whether working or not, are required to meet a minimum of 10% of their Council Tax liability and support is, therefore, limited to the remaining 90%.
- 2.3 Assessing the level of entitlement is based upon a means test. This takes account of the applicant's income, savings, how much they need to live on, the number of people in the household and their ages, if anyone is sick, disabled or a full-time carer. The calculation of how much they need to live on follows standard figures set by the government for other welfare benefits such as Housing Benefit. The underlying scheme to which this calculation is applied mirrors the scheme which exists for Council Tax Benefit where there is considerable body of experience built up over many years of working with such a scheme. The only variations from the

pre-existing Council Tax Benefit scheme are the limitation of support available to unprotected groups of claimants.

3. Volumes

3.1 At the present time (mid October 2015) the number of claimants in each group is:

Pensioners	3,427
Vulnerable	1,856
Working age (not working)	1,152
Working age (working)	848
Total number of claimants (July 2015)	7,283

4. Scheme cost

4.1 The true cost of the scheme to the Council is difficult to assess accurately because of the way in which government grant support has changed in recent years. Until 2013 Council Tax Benefit was fully funded by government grant but, from 1st April 2013, this funding was reduced by 10% nationally as part of the Government's austerity measures. However individual billing authority shares of this reduced grant were based on their caseload and this council faced a cut of 18% in overall funding. From 2014/15 the amount of grant funding has not been given as a separate and identifiable amount, instead it is rolled into the total figure for Revenue Support Grant which was reduced by 18% in 2014/15 and by a further 27% in 2015/16.

4.2 The best available figures are:

	2013/14 £	2014/15 £	2015/16 £
RSG (before freeze grant)	22,577,613	18,529,256	13,488,340
RSG reduction (%)		18%	27%
CT support (actual)	3,748,800		
CT support (estimated using % reduction in RSG)		3,074,016	2,244,031
Actual CTS granted	7,749,745	6,720,196	6,846,467
Cost of CTS to WBC	4,000,945	3,646,1800	4,602,436

4.3 In addition to this there is a "hidden" cost of Council Tax income lost due to irrecoverable Council Tax debts. The difficulty arises because these various transactions take place over time and it has proved very difficult to identify what precipitates a particular action, for instance:

- (1) did developing arrears lead to an application for Council Tax Reduction; or
- (2) was the applicant in receipt of Council Tax Reduction at the time the arrears accrued; and

- (3) what was the reason for arrears (absconded, bankrupt, etc); and
- (4) are the arrears really irrecoverable or are they subject to a long term payment arrangement (and does the cost of payment processing exceed the value of individual receipts)

4.4 Production of a table to identify the extent to which Council Tax Reduction recipients have been involved in court action would have been ideal but, because of the variable factors given above and also the way in which the data is held, it has not proved been possible to obtain reliable information.

5. Reasons for scheme changes

5.1 In common with all other council services the Council has to identify where savings can be made in order to address the financial challenges it continues to face. Given the cost of Council Tax Reduction it is inevitable that this will need to be reviewed and options for change identified. It is for elected members to consider those options and to make a decision on the extent to which they can or cannot be implemented. Any such decision must take account of the responses to a properly conducted consultation. Failure to carry out proper consultation can lead the scheme open to judicial review – something which has already been experienced by other councils.

6. Options for changes to the scheme

6.1 There are a number of areas where the scheme can be varied in order to reduce costs, the most obvious being:

- (1) Reduce the % of Council Tax liability to be supported for working age claimants
- (2) Cap support at a specific Council Tax property band
- (3) Revise the list of claimant types in the vulnerable group
- (4) Reduce the limit to the amount of capital a claimant can have without affecting the amount of Council Tax Reduction
- (5) Set a minimum weekly amount for Council Tax Reduction, assessed amounts below that level having no entitlement.

6.2 In addition it would be possible to:

- (1) Change the tapers within the calculation process i.e. vary the amount of the reduction in Reduction offered for each additional £ by which the claimant's income exceeds the amount they are deemed to need to live on.
- (2) Reduce the figures used to calculate the amount claimants need to live on i.e. break the existing link to the parameters used for other welfare benefits.
- (3) Cease to allow 2nd Adult Rebate (this is currently allowed in cases where the Council Tax payer is compensated for the loss of Council

Tax discount caused by the presence of the ‘second adult’ in his or her home. A person is a ‘second adult’ if he or she is a non-dependant and typically this will be adult sons, daughters, other relatives or friends living in the claimant’s household on a non-commercial basis.)

- 6.3 All of these changes have the potential to impact on only part of the caseload (47%) as pensioners remain subject to the protection demanded by Government when the new schemes were introduced.

7. The options in detail

- 7.1 The following sections present details of the various options for change which have been identified.

8. Retain the current 2015/16 scheme with no change

- 8.1 This is the simplest option but would deliver no reduction in costs. It was included in the consultation process.

9. Reduce the % of Council Tax liability to be supported for working age claimants

- 9.1 The proposed scheme for 2013, upon which consultation took place, included a requirement for the two unprotected groups to have Reduction limited to 90% of their Council Tax liability. The adopted scheme increased this to 91.5% in the light of additional grant funding made available by the government. This grant funding was not carried forward to 2014 and, for that year, the Reduction offered moved to the original 90% upon which consultation took place.
- 9.2 This is an area which has seen significant variation across different councils with a range from 100% Reduction to 70% Reduction. Within Berkshire the Reduction given in 2015 has been:

Bracknell	91.5%
Slough	80.0%
Reading	85.0%
West Berkshire	90.0%
Windsor and Maidenhead	90.0%
Wokingham	100.0%

- 9.3 Of course, some or all of the above may change as councils consider their schemes for 2016.

10. Apply a minimum amount to successful awards

- 10.1 In their 2014/15 schemes 46 councils have imposed a minimum weekly amount to Council Tax Reduction payment, the actual amount ranging from 50p to £10.00. In Berkshire only Wokingham have adopted this approach and have limited weekly amounts to £3.00. Claimants having a calculated entitlement to Reduction of £2.99 or less per week do not receive Reduction.
- 10.2 It is anticipated that restriction to £3.00 in West Berkshire would reduce overall scheme costs by £9.85k

11. Cap Reduction at a specific Council Tax property band

11.1 Capping Reduction to an amount equal to band "D" Council Tax would reduce the cost of the scheme by an anticipated £34.2k. Claimants having an entitlement to Reduction would continue to receive it but the amount would be limited to the amount they would receive if living in a band "D" property even though the actual band of their property is higher than band "D". A number of claimants would be affected with 10 dropping out of entitlement altogether.

12. Revise the list of claimant types in the vulnerable group

12.1 The current scheme provides for claimants in receipt of specific benefits to be placed into the vulnerable group for calculating their claim entitlements. Those benefits are: Employment Support Allowance (ESA), Disability Living Allowance and Personal Independence Payments. Government prescription requires that we identify vulnerable groups and ensure that they are no worse off under Council Tax Reduction than they would have been when in receipt of Council Tax Benefit. However the definition of vulnerable groups is left to each billing authority.

12.2 Claimants can get ESA if their ability to work is limited by ill health or disability. ESA has two parts, contributory ESA and income-related ESA. Claimants may receive either one of these, or both together, depending on their circumstances

12.3 This option does follow the choices made by other council's in establishing their own schemes. This change would produce an anticipated reduction in scheme costs of £36.5k

12.4 However this change would be controversial in that a group of claimants previously considered vulnerable would cease to be so. For this reason it was not included in the models presented for consultation.

13. Reduce the limit to the amount of capital a claimant can have without affecting the amount of Council Tax Reduction

13.1 Under current schemes this does vary across the country. Many councils have retained the £16,000 limit which was applied under Council Tax Benefit rules. However, some have chosen to reduce this limit with £8,000 and £6,000 being the most common amounts. Within Berkshire, at present, capital limits are:

Bracknell	£16k
Slough	£16K
Reading	£ 6K
West Berkshire	£16K
Windsor and Maidenhead	£16K
Wokingham	£16K

13.2 Modelling the impact of reducing the capital limit to a lower value of £6k has identified that such a change will result in a £23.1k reduction in the cost of Council Tax Reduction and that 40 claimants would cease to have an entitlement to Reduction.

13.3 However, this level of cost reduction does not take account of savings held by claimants passported to us by DWP. The passport is a statement of fact of entitlement and does not disclose details of any capital held. It may therefore be the case that savings and the reduction in scheme cost will be greater than stated.

13.4 Due to incomplete information this option was not put forward as part of the consultation process.

14. Change the tapers within the calculation process i.e. vary the amount of the reduction in support offered for each additional £ by which the claimant’s income exceeds the amount they are deemed to need to live on.

14.1 Under our current scheme the amount of Council Tax Reduction is reduced by 20p in every £ by which the claimant’s income exceeds the amount they are deemed to need to live on. The majority of councils make the same reduction, this being carried over from the previous Council Tax Benefit scheme. There are some exceptions with the range being from 15p in every £ to 30p in every £. Within Berkshire the amounts used have been:

Bracknell	21p
Slough	20p
Reading	20p
West Berkshire	20p
Windsor and Maidenhead	25p
Wokingham	25p

14.2 Changing the amount to 30p would produce an anticipated reduction in scheme costs of £168.3k and 270 claimants would be removed from entitlement to Reduction.

15. Reduce the figures used to calculate the amount claimants need to live on i.e. break the existing link to the parameters used for other welfare benefits.

15.1 This has not been modelled because there are so many variable elements within the calculation process that it would be very difficult to present a coherent summary of the impacts and savings. From the outset the Council Tax Reduction schemes at West Berkshire have continued to use the same parameters as are in place for Housing Benefit. These parameters are set by Government and, in the current drive to cut welfare spending an element of cost reduction will already be achieved by retaining that link. The actual value of this reduction is, however, impossible to predict. From the outset council Tax Reduction was administered following the various parameters in place for Council Tax Benefit as this was in place at the time of the first report to Council in 2012, The Council Tax Benefit parameters replicated, in turn, those in place for Housing Benefit. For the avoidance of doubt this report includes a recommendation to change this reference from Council Tax Benefit to Housing Benefit.

16. Cease to allow 2nd Adult Rebate

16.1 This has been in place for many years, having been part of the earlier Council Tax Benefit scheme and being carried forward into Council Tax Reduction. A number of councils have already reduced or abolished second adult rebate and, within Berkshire, the situation is:

Bracknell	Abolished
Slough	Abolished
Reading	Abolished
West Berkshire	Retained
Windsor and Maidenhead	Retained
Wokingham	Abolished

16.2 Cessation of the scheme would generate a cost reduction of up to £16.8k and all 70 current recipients could be removed from Reduction. However, as the protection for pensioners and vulnerable persons also applies to Second Adult Rebate, it seems likely that the quoted figures will need to be reduced when detailed information for each claim has been reviewed.

16.3 Looking across councils as a whole, published information for 2015/16 schemes indicates that the following have been applied in developing their schemes.

Action	Number of Councils	% of Councils
Savings limit other than £16k	72	22
Second adult rebate reduced or abolished?	190	58
Support restricted to a particular Council Tax band?	75	23
Minimum weekly Council Tax Reduction payment applied	50	15
Taper rate other than 20p in £	19	6
Hardship fund	123	38

16.4 However, this does not necessarily mean that these factors will remain unchanged for their 2016/17 schemes.

17. Options Summary

17.1 The options were considered by Operations/Management Board who recognise that the scheme for 2016/17 needs to be one which is affordable in the light of the Council's own budget constraints. It was also recognised as inevitable that any recommendation will be one which reduces the amount of Council Tax Reduction available to those in unprotected groups. Approval was given to consult on specific options which, in combination lead to 11 possible adjustments to the scheme.

17.2 Details of 11 schemes are given at Appendix C.

17.3 In summary, the impacts of each scheme are:

Scheme	attributes	Working Age Employed	Reduction in scheme cost arising from each change	Working Age Other	Reduction in scheme cost arising from each change	Overall reduction in scheme cost arising from each change
Current Scheme	10% minimum contribution	£591,603	£0	£1,012,458	£0	£0
Scheme 1	add £3 minimum award	£584,205	-£7,398	£1,010,001	-£2,457	-£9,855
Scheme 2	add cap at band D	£585,557	-£6,046	£1,002,895	-£9,563	-£15,609
Scheme 3	Combine all 3	£578,160	-£13,443	£1,000,439	-£12,019	-£25,462
Scheme 4	25% minimum contribution	£440,268	-£151,335	£822,299	-£190,159	-£341,494
Scheme 5	add £3 minimum award	£426,056	-£14,212	£818,222	-£4,077	-£18,289
Scheme 6	add cap at band D	£435,339	-£4,929	£814,374	-£7,925	-£12,854
Scheme 7	Combine all 3	£421,127	-£170,476	£810,297	-£202,161	-£372,637
Scheme 8	30% minimum contribution	£393,749	-£197,854	£760,432	-£252,026	-£449,880
Scheme 9	add £3 minimum award	£381,281	-£12,468	£756,479	-£3,953	-£16,421
Scheme 10	add cap at band D	£389,193	-£4,556	£753,053	-£7,379	-£11,935
Scheme 11	Combine all 3	£376,724	-£214,878	£749,099	-£263,358	-£478,236

18. Risks

- 18.1 All figures relating to caseload volumes and costs are based upon those which are current at the time this report was drafted (mid-October 2015) but have been adjusted to take account of the known change where people will be moving in to pension age group.
- 18.2 There are a number of matters which may, in time, render these figures inaccurate, in particular those changes coming out of the Government's welfare reform agenda and associated expenditure reductions
- 18.3 As welfare benefit incomes are capped or reduced this may increase demand for Council Tax Reduction. However, the extent to which this demand does arise may be reduced if the Council scheme continues to mirror the underlying scheme parameters from the Housing Benefit scheme.
- 18.4 The Chancellor's budget statement in July introduced the living wage. By increasing the income of the low paid group of workers this may change (reduce) the amount of Council Tax Reduction being paid. However other matters, such as a reduction in Tax Credits, would lead to an increase in entitlements and, thereby, in scheme cost.
- 18.5 In addition to the above the amount of Council Tax Reduction paid to claimants is directly linked to the Council Tax levels set by the Council. If, in March 2016, an increase in Council Tax is set by Council, or any of its precepting bodies, this will affect the amount of Council Tax Reduction.
- 18.6 There is also the risk to be borne by claimants who would see receive a lower level of assistance to meet their Council Tax liabilities. This was addressed with the

provision of Exceptional Hardship Payments when the Council established its first Council Tax Reduction scheme in 2013.

- 18.7 Exceptional Hardship Payments sit outside the assessment process for Council Tax Reduction and are administered independently by the Housing Options Team. Applicants complete a detailed application form when they believe that they, or a member of their family, will suffer exceptional hardship if they do not receive assistance. Assessment of the level of assistance which can be given is done on an individual basis and according to the circumstances presented in the application.
- 18.8 During 2014/15 75 households received assistance totalling £18,409 from the Exceptional Hardship Fund. £15,605 (84.8%) was granted to working age applicants i.e. within the group which is affected by the options listed. During the current year £3,708 has been granted to 18 successful applicants. £3,170 (85.5%) has been allowed to claimants in the working age group.
- 18.9 It may be helpful for Council to be able to reflect on the approach being taken by other Berkshire Unitaries both in terms of their current scheme and proposals for 2016. Whilst following the pack is by no means a mandatory regime this knowledge does serve as a useful measure of how closely our own position matches that of others exposed to the economic climate in that part South East region centred around the Thames Valley.

	Current					2016
	Maximum support for working age claimants	Capital limit	Second adult rebate allowed	Taper (reduction in support for each £ by which income increases)	Support capped to the amount of tax for a specific band	Proposed
West Berkshire	90%	£16k	Yes	20p	No	To be decided
Bracknell	91.50%	£16k	No	21p	No	Max 80%
Reading	85%	6k	No	20p	No	Max 80%
Slough	91.50%	£16k	No	20p	Band C	No change
Windsor and Maidenhead	90%	£16k	Yes	25p	No	No change
Wokingham	100%	£16k	No	25p	No	No change

19. The impact of Universal Credit on Council Tax Reduction claim management

- 19.1 On 6 July 2015 Universal Credit was introduced in Newbury Job Centre for new claimants fulfilling DWP eligibility criteria for assistance with living expenses and/or housing costs. Reading Job Centre implemented Universal Credit from September 2015 across all of the geographical area of West Berkshire Council.
- 19.2 Although it is anticipated that claims will initially only be received from those people who are out of work (replacing Job Seekers Allowance), the Council Tax Reduction Scheme should include appropriate wording for the 2016/17 financial year to detail how the Council intend to calculate income received from Universal Credit for all claim types.

- 19.3 Once a household is receiving Universal Credit, they cannot claim other legacy benefits. So, for example, if an out of work person who now receives Universal Credit finds work and would normally claim Working Tax Credits, they will have to remain on Universal Credit and receive payments through this new benefit. In essence they will not receive Working Tax Credits that they would normally have been able to claim, they will instead receive Universal Credit.
- 19.4 Those people who claim Universal Credit in replacement of Job Seekers Allowance will remain entitled to the same amount of Council Tax Reduction that they would have received if they were able to claim Job Seekers Allowance. This is because they will get no more or less income from Universal Credit than they would through Job Seekers Allowance. There will be no additional budget pressures or resource implications for those people who are out of work and claiming help towards their Council Tax.
- 19.5 The list below shows income types which will be incorporated into Universal Credit.
- Working Tax Credits
 - Child Tax Credits
 - Income-based JSA
 - Income related Employment Support Allowance
 - Income Support
 - Housing Benefit
- 19.6 Each of the benefits replaced by Universal Credit is calculated using a claimant's average income. There is a higher likelihood for monthly fluctuation in Universal Credit as DWP intend to calculate each monthly payment according to real time information relating to the claimant's earnings and obtained from HM Revenue and Customs. Income used within the means-tested assessment for Council Tax Reduction may require monthly adjustment for each Universal Credit claimant unless the scheme includes provision for only significant changes in Universal Credit to affect entitlement to Council Tax Reduction.
- 19.7 Monthly fluctuations in Universal Credit can cause corresponding fluctuation in Council Tax Reduction. Delays in receiving notification from DWP of amended awards for Universal Credit as well as statutory instalment notice periods, means that the earliest instalment of Council Tax which will reflect the change could be two months following, by which time Universal Credit may have been revised again. All this will make management of instalment accounts difficult and be confusing for claimants.
- 19.8 Although it is not proposed that the Council should fail to take account of significant changes in household income, the need for regular reassessment of Council Tax instalments can be avoided by including some provision for tolerance of minor changes in Universal Credit entitlement.
- 19.9 This could be achieved by taking an average of the awards of Universal Credit in the two months preceding the claim for Council Tax Reduction, or for the two months following the claim for Council Tax Reduction, where the claim for Universal Credit has only recently been made. This approach could however prove problematic as new claim entitlement cannot be finalised until two months following the claim, meanwhile the Council will be dependant upon the claimant's satisfactory

assessment of a significant change in their rate of Universal Credit which may require reporting to the Council.

19.10 The recommendation is for Council Tax Reduction to incorporate the rate of Universal Credit received by a customer on the date they claim Council Tax Reduction or the first award of Universal Credit, depending upon which is the later entitlement start date. This amount will continue to be used in the assessment for Council Tax Reduction until/unless the monthly award of Universal Credit deviates from this figure by a specified amount. This proposed ‘tolerance’ figure for changes in the amount of Universal Credit incorporated within the assessment of Council Tax reduction is suggested to be £40 per month. If Universal Credit differs by more than this amount, the change will be considered sufficiently significant as to prompt reassessment. Otherwise changes to Universal Credit within this level of tolerance are anticipated to prompt changes in the amount of Council Tax payable which are likely to cause customer uncertainty and prove uneconomical for the Council to pursue.

20. Summary of Key Findings from the consultation process

20.1 Consultation was carried out by the issue of consultation questions and supporting information to 6,959 persons currently in receipt of council tax reduction. We also added the questionnaire to the Council’s web based consultation finder. The consultation process was drawn to public attention by a news item on the Council’s internet home page and by an article in the local press

20.2 Comments were provided on 315 returned feedback forms and 296 on-line responses. 609 of these were from people responding as individuals. 592 (82.7%) individuals stated that they were in receipt of Council Tax Reduction in West Berkshire. 245 respondents stated that they were disabled, 367 forms were received from people who were 65 or older, 137 from people in employment and 585 from people unemployed (This probably includes persons who are retired).

20.3 In terms of age groups, the table below shows the number responses by age bandings (where provided):

Age Group	Nos. of Responses
18-24	6
24-34	29
35-44	58
45-54	53
55-64	81
65+	367
Not provided	3

20.4 Two returns were from organisations in the area:

The Citizen’s Advice Bureau

A2 Dominion Housing;

- 20.5 Respondents were asked to rank the 7 options in order of preference with '1' being the most preferred option and '7' the least preferred. Many paper responses did not follow this ranking method and, instead, simply identified the one preferred option.
- 20.6 Feedback varied greatly: from positive feedback on options offered, suggestions as to how it could be further developed and / or targeted on households in genuine hardship as well as anxiety about what the impact would be on people as individuals.
- 20.7 A large number of responses were provided by pensioners – a group who are actually unaffected by any of the options offers. Within this group there were a number who did not fully understand the consultation documents and who gave either no or an incomplete response to the options offered. Where possible these respondents have been included in the totals and any text comments are included in the verbatim responses at appendix D.
- 20.8 It should be noted that this was not a quantitative, statistically valid exercise. It was neither the premise, purpose, nor within the capability of the exercise, to determine the overall community's level of support, or views on the proposals.
- 20.9 In order to allow everyone who wished the opportunity to contribute, feedback was not sampled and as such, it is impossible to determine the extent to which they are reflective of the wider population. As a consequence, it is not possible to draw any definitive quantitative conclusions from this exercise, or to place any weight with any degree of confidence on the extent to which the views expressed are representative of those held more widely. The feedback captured therefore should be seen in the context of 'those who responded', rather than pertain to be necessarily reflective of the wider community.
- 20.10 All the responses have been provided verbatim as an appendix to this report. Whilst this summary seeks to distil the key, substantive points made, it should also be read in conjunction with the more detailed verbatim comments to ensure a full, rounded perspective the views and comments are considered.
- 20.11 However the responses from CAB and from A2 Dominion are particularly relevant given the overview that each organisation has of the situation and needs of those in receipt of council reduction and of how that support links to other welfare benefits, accommodation and household expenses. It is, therefore, appropriate to bring them forward to the body of this supporting document.
- 20.12 The comment from CAB is:
- 20.13 The survey was distributed across the bureau and responses were received from all supervisors/senior staff and several experienced caseworkers and volunteers. Option 7 (no change) was unanimously chosen by supervisors, caseworkers and experienced volunteer advisers as the bureau's 1st preferred option. Option 6 (combination) is our 2nd preference - particularly if the combination consisted of option 3 (property band D cap) and 4 (entitlement of £3 per week or more) with possibly 5 (second adult rebate). Option 5 (second adult rebate) is our 3rd preference but we are concerned that it might bring in little revenue for WBC being barely cost effective while possibly causing administrative complications. Option 3 (property band D cap) is our 4th preference. From a sample survey by our "Money Advice" team most of our clients fell in bands A-C. Does this option assume that

residents can readily opt to move from a higher value to a lower value property if they were in financial difficulties: which would seem unrealistic given the shortage of appropriate affordable properties in the area? Option 4 (entitlement of £3 per week or more) is our 5th preference. Perhaps minimum entitlement could be set at £2 per week, not £3. We are concerned that this may affect the lowest paid where every penny counts and therefore it is discriminating against those most in need of support. Not sure how much saving this would generate and calculation costs could be counter-productive. Options 1 and 2 are unanimously considered by the bureau as the least preferred options (6th and 7th respectively). They would seem to be the most unfair, hurting those people most in need/vulnerable. Many residents on JSA and workers on low pay can barely afford the current 10% contribution so how will they afford an increase on the same income? The WBC proposed increases in contribution to 25% and 30% are respectively 2.5 and 3 times what residents are paying currently which are unreasonable percentage increases compared to JSA incomes. Citizens Advice colleagues in York have recently published a report on the impact of the City of York Council implementing a Localised Council Tax Support Scheme requiring all working age claimants to pay at least 30% of their Council Tax bill (from April 2013). York CAB calculated that on average their poorest residents were being asked to pay an additional £4.80 in Council Tax per week. Findings included that half of working age Council Tax Support recipients in York (2858 people) got behind with their payment, were taken to court and received a Liability Order in 2014-2015. In general people were trying to pay their Council Tax but the ways they were paying were concerning and had worrying consequences such as cutting back on essentials (food or fuel) or borrowing from elsewhere. (October 2015 Advice York study "Every Penny Counts The Real Cost of Council Tax Support"). General comments: the CTR consultation does not indicate the level of savings that would be generated by each option and its cost implication. It may be that additional administrative costs of CTR under Universal Credit could be significant but this is not addressed. Cost of housing in West Berkshire is significantly higher than in many UK areas and where housing benefit does not cover rent these residents may already be under severe financial pressure.

20.14 The comment from A2Dominion is:

20.15 Many of our tenants are already under considerable financial strain, and any increase in the amount that they will need to pay towards their council tax will add to this. It is likely that adding further to the potential debt that a tenant has increases the chances of eviction.

20.16 Analysis of the responses shows that the overall ranking of preference for the options to have been as follows:

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	Ranking (1 = most preferred to 7 = least)							Total	Score	Ranking
	1	2	3	4	5	6	7			
Increase the minimum contribution from 10% to 25%	51 (11%)	58 (18%)	54 (17%)	47 (14%)	55 (17%)	105 (32%)	63 (17%)	433	3.70	6
Increase the minimum contribution from 10% to 30%	14 (3%)	31 (10%)	45 (14%)	53 (16%)	31 (9%)	71 (22%)	127 (34%)	372	2.91	7
Apply a cap to the amount of reduction given by restricting it to the amount for a band D property	58 (12%)	66 (20%)	64 (20%)	70 (22%)	76 (23%)	34 (10%)	25 (7%)	393	4.38	2
Only provide reduction where an entitlement of £3 per week or more is assessed.	35 (7%)	80 (25%)	60 (19%)	71 (22%)	79 (24%)	39 (12%)	16 (4%)	380	4.32	3
Cease to allow Second Adult Rebate	25 (5%)	54 (17%)	56 (17%)	63 (19%)	67 (20%)	38 (12%)	65 (18%)	368	3.73	5
Change the reduction scheme to incorporate a combination of the options shown above	42 (9%)	60 (19%)	66 (20%)	51 (16%)	51 (16%)	58 (18%)	42 (11%)	370	4.05	4
Make no change to the existing Council Tax Reduction Scheme	399 (83%)	25 (8%)	25 (8%)	16 (5%)	18 (5%)	20 (6%)	101 (27%)	604	5.51	1

20.17 It is clear that the option finding most favour was to make no change to the existing scheme and that the least favoured option was to increase the minimum contribution from 10% to 30%. The remainder of the options found favour with some respondents and to varying degrees.

21. Universal Credit

21.1 Consultation also took place on the principle of providing a tolerance before changes to Universal Credit prompt a recalculation of Council Tax Reduction entitlement. This is explained in section 19 of the report.

21.2 71 respondents wished to contribute to this part of the consultation although only 69 actually did take part with 60 identifying a level of tolerance to be applied.

21.3 The levels of tolerance considered appropriate were:

Tolerance level	Responses	
£40	30.00%	18
£60	38.33%	23
Other	31.67%	19

21.4 Within the group “Other” the tolerance levels suggested were £10 (2) £20 (3) £50 (4) £80 (1) £100 (1) £150 (1) 15% (1) 5% to 8% (1)

21.5 There were also 5 text responses:

Depending on how old this person was on retirement
 Depends on circumstances and if there are children
 Higher for local nationals employed locally long term - not zero hour contracts
 Not sure at this stage
 Question not understood

21.6 The response to this part of the consultation was very small but both of the options suggested within the consultation have found acceptance.

22. Recommendation

22.1 Consideration of the consultation responses allows us to see how part of our overall population perceive the relative merits of the options upon which we have consulted by ranking them in order of preference. It also allowed respondents to identify whether they believed any particular group would be disproportionately affected and whether any group should be exempt from the changes included in the options

22.2 However, as already been stated, it was not within the premise, purpose or within the capability of the exercise to determine the overall community’s level of support or views on the proposals. When Council is faced with the stark choices of savings or increasing charges across a wide range of services it is inevitable that the burden of these choices will fall upon one or other part of our community. The decision Council makes must take account of the impacts across the whole sphere of our operations and the whole of our population.

22.3 Within the group of recipients of assistance with their council tax there are distinct groups which are subject to the mandatory protection we are required to offer and it may follow that, for the remainder of that group, their share of the cost saving for this service is greater. However, this most affected group is the working age population who are either not working or who are working but on low incomes and with the pressures of single parenthood, high housing costs, zero hour contracts and most likely to be detrimentally affected by the welfare reform agenda of central government.

22.4 Taking account of the above it seems that Council are faced with a choice from within three groupings:

- Maximise the cost reduction for council tax support

- Take some cost savings
- Make no change to the existing scheme

22.5 These groupings are reflected in the table at 18.3

22.6 Grouping 1 is not one which officers would recommend as it does have a disproportionate effect on a part of the caseload and, in addition, by introducing a range of different measures makes matters confusing for claimants. This would inevitably introduce an administrative overhead and more challenges to the calculation of entitlement. It is also more likely to lead to difficulty in council tax collection although the extent of this difficulty cannot be quantified.

22.7 Grouping 2 is capable of taking some account of disproportional impacts, can generate a lower level of disincentive to work and demonstrates some acceptance of the value of contribution to the economic vitality of our community. It may be easier to understand thereby reducing the administrative and collection issues raised for option 1

22.8 Grouping 3 would certainly be the most acceptable to claimants but does not generate savings.

22.9 Within the groupings 1 and 2 there are proposals to increase the minimum contribution from working age claimants from 10% to either 25% or 30%. Each of these is a significant increase for those on low incomes. With decision being made in December and council tax liabilities becoming due in April this gives a very short time for claimants to adjust their budgets. However there is also a need to consider the whole of council funding and the pressures faced across the services the council delivers

22.10 The recommendation from officers is that option 2 is the preferred option and that the degree of change should be kept simple by increasing the minimum contribution to council tax for working age claimants from 10% to 25%. The options to cap support at band D and to apply a minimum entitlement of £3 per week should be discarded.

22.11 A further recommendation is for the cessation of second adult rebate with effect from 1st April 2016, this cessation referring to the process rather than to the period of entitlement thereby removing backdated claims from consideration. Although this was not a favoured option from the consultation outcome it is believed that this was a product of the ranking process. Review of the comments shows that very little was said in favour of retention.

22.12 A final recommendation is that the proposal to apply a degree of tolerance to changes in income arising from changes to Universal Credit, a value of £40 was the amount shown to be preferred by those responding to this part of the consultation

Background Papers:

Consultation response papers held in Customer Services

Subject to Call-In:

Yes: No:

The item is due to be referred to Council for final approval

Delays in implementation could have serious financial implications for the Council

Delays in implementation could compromise the Council's position

Considered or reviewed by Overview and Scrutiny Management Commission or associated Task Groups within preceding six months

Item is Urgent Key Decision

Report is to note only

Wards affected:

All wards

Strategic Aims and Priorities Supported:

The proposals will help achieve the following Council Strategy aims:

P&S – Protect and support those who need it

MEC – Become an even more effective Council

The proposals contained in this report will help to achieve the following Council Strategy priority:

MEC1 – Become an even more effective Council

The proposals contained in this report will help to achieve the above Council Strategy aims and priorities by

Officer details:

Name: Bill Blackett
Job Title: Revenues and Benefits Manager
Tel No: 01635 519305
E-mail Address: bblackett@westberks.gov.uk

Appendix B

Equality Impact Assessment – Stage One

We need to ensure that our strategies, policies, functions and services, current and proposed have given due regard to equality and diversity.

Please complete the following questions to determine whether a Stage 2, Equality Impact Assessment is required.

Name of policy, strategy or function:	Council Tax Reduction Scheme 2016
Version and release date of item (if applicable):	Version 1 27/10/15
Owner of item being assessed:	Bill Blackett
Name of assessor:	Bill Blackett
Date of assessment:	27/10/15

Is this a:		Is this:	
Policy	Yes	New or proposed	No
Strategy	No	Already exists and is being reviewed	Yes
Function	No	Is changing	Yes
Service	No		

1 What are the main aims, objectives and intended outcomes of the policy, strategy function or service and who is likely to benefit from it?	
Aims:	Annual review of policy in line with statutory duty to do so
Objectives:	To assist persons on low income to meet their council tax liabilities
Outcomes:	Continued assistance but at a lower level in some cases and at a reduced cost in order to meet budget constraints of the Council

Benefits:	Lower cost to the Council
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2 Note which groups may be affected by the policy, strategy, function or service. Consider how they may be affected, whether it is positively or negatively 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 and Sexual Orientation.)

Group Affected	What might be the effect?	Information to support this.
Working age claimants	Lower level of financial support will impact on disposable income for working age claimants	Scheme is a means tested benefit. The proposals within the report will reduce the amount of assistance from 1 st April 2016

Further Comments relating to the item:

3 Result

Are there any aspects of the policy, strategy, function or service, including how it is delivered or accessed, that could contribute to inequality?	Yes
--	------------

Please provide an explanation for your answer:

Statutory rules require protection to be given to pensioners and to vulnerable groups. A pensioner and a working age claimant with similar income and domestic circumstances will receive different levels of assistance due to this protection

Will the policy, strategy, function or service have an adverse impact upon the lives of people, including employees and service users?	Yes
---	------------

Please provide an explanation for your answer:

Given the other impacts of the governments welfare reforms it is inevitable that working age claimants will be adversely affected

If your answers to question 2 have identified potential adverse impacts and you have answered 'yes' to either of the sections at question 3, then you should carry out a Stage 2 Equality Impact Assessment.

If a Stage 2 Equality Impact Assessment is required, before proceeding you should discuss the scope of the Assessment with service managers in your area. You will also need to refer to the Equality Impact Assessment guidance and Stage 2 template.

4 Identify next steps as appropriate:	
Stage Two required	Yes
Owner of Stage Two assessment:	Bill Blackett
Timescale for Stage Two assessment:	Immediate
Stage Two not required:	No

Signed: Bill Blackett

Date: 28 October 2015

Please now forward this completed template to Rachel Craggs, the Principal Policy Officer (Equality and Diversity) for publication on the WBC website.

Schemes modelled

Parameters for schemes modelled

Current Scheme	10% Minimum Contribution
Scheme 1	10% Minimum Contribution , £3.00 Minimum award
Scheme 2	10% Minimum Contribution, Awards Capped at Band D
Scheme 3	10% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D
Scheme 4	20% Minimum Contribution
Scheme 5	20% Minimum Contribution, £3.00 Minimum Award
Scheme 6	20% Minimum Contribution, Awards Capped at Band D
Scheme 7	20% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D
Scheme 8	25% Minimum Contribution
Scheme 9	25% Minimum Contribution, £3.00 Minimum Award
Scheme 10	25% Minimum Contribution, Awards Capped at Band D
Scheme 11	25% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D
Scheme 12	30% Minimum Contribution
Scheme 13	30% Minimum Contribution, £3.00 Minimum Award
Scheme 14	30% Minimum Contribution, Awards Capped at Band D
Scheme 15	30% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D

Costs for each scheme by claim group

Scheme	Working Age Employed	Working Age Other	Vulnerable	Pension Age	Totals
Current Scheme	£591,603.36	£1,012,458.25	£1,918,158.75	£3,274,563.67	£6,796,784.03
Scheme 1	£584,205.99	£1,010,001.99	£1,918,158.75	£3,274,563.67	£6,786,930.40
Scheme 2	£585,557.73	£1,002,895.65	£1,918,158.75	£3,274,563.67	£6,781,175.80
Scheme 3	£578,160.38	£1,000,439.41	£1,918,158.75	£3,274,563.67	£6,771,322.21
Scheme 4	£489,021.90	£885,006.98	£1,918,158.75	£3,274,563.67	£6,566,751.30
Scheme 5	£478,623.75	£882,607.28	£1,918,158.75	£3,274,563.67	£6,553,953.45
Scheme 6	£483,720.87	£876,535.75	£1,918,158.75	£3,274,563.67	£6,552,979.04
Scheme 7	£473,322.66	£874,136.03	£1,918,158.75	£3,274,563.67	£6,540,181.11
Scheme 8	£440,268.17	£822,299.71	£1,918,158.75	£3,274,563.67	£6,455,290.30
Scheme 9	£426,056.37	£818,222.97	£1,918,158.75	£3,274,563.67	£6,437,001.76
Scheme 10	£435,339.22	£814,374.20	£1,918,158.75	£3,274,563.67	£6,442,435.84
Scheme 11	£421,127.44	£810,297.42	£1,918,158.75	£3,274,563.67	£6,424,147.28
Scheme 12	£393,749.99	£760,432.98	£1,918,158.75	£3,274,563.67	£6,346,905.39
Scheme 13	£381,281.23	£756,479.35	£1,918,158.75	£3,274,563.67	£6,330,483.00
Scheme 14	£389,193.19	£753,053.10	£1,918,158.75	£3,274,563.67	£6,334,968.71
Scheme 15	£376,724.41	£749,099.46	£1,918,158.75	£3,274,563.67	£6,318,546.29

Cost reduction for each scheme

Scheme Summary	Savings	Total Estimated Cost
Current Scheme	N/A	£6,796,784.03

Scheme Type	Savings	Total Estimated Cost
Scheme 1	9,853.63	£6,786,930.40
Scheme 2	15,608.23	£6,781,175.80
Scheme 3	25,461.82	£6,771,322.21
Scheme 4	230,032.73	£6,566,751.30
Scheme 5	242,830.58	£6,553,953.45
Scheme 6	243,804.99	£6,552,979.04
Scheme 7	256,602.92	£6,540,181.11
Scheme 8	341,493.73	£6,455,290.30
Scheme 9	359,782.27	£6,437,001.76
Scheme 10	354,348.19	£6,442,435.84
Scheme 11	372,636.75	£6,424,147.28
Scheme 12	449,878.64	£6,346,905.39
Scheme 13	466,301.03	£6,330,483.00
Scheme 14	461,815.32	£6,334,968.71
Scheme 15	479,237.74	£6,318,546.29

Scheme 1 10% Minimum Contribution , £3.00 Minimum award					
All Claims	CTR Scheme				Totals
	A	B	D	E	
	Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	848	1152	7283
Total weekly awards	£61,689.90	£36,905.65	£11,199.51	£19,894.53	£129,689.58
Average weekly award	£17.96	£19.77	£11.98	£16.96	£17.50
Adjustment for Rise in Pension Age					
Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£165.76	£1,122.10	
Average weekly award	£19.15	£19.96	£8.72	£16.50	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	845	1117	7283
Adjusted total weekly awards	£62,628.27	£36,686.10	£11,173.34	£19,316.98	£129,804.68
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£584,205.99	£1,010,001.99	£6,786,930.40

Scheme 2 10% Minimum Contribution, Awards Capped at Band D						
All Claims	A	CTR Scheme			Totals	
		A	B	D		E
		Pension Age	Vulnerable	Working Age Employed		Working Age Other
Calculated Claim Data						
Number of claims with non-zero awards	3427	1856	935	1175	7393	
Total weekly awards	£61,689.90	£36,905.65	£11,226.25	£19,759.55	£129,581.35	
Average weekly award	£17.96	£19.77	£12.01	£16.85	£17.49	
Adjustment for Rise in Pension Age						
No. of claims at pension age +/- 3 yrs	301	203	19	68		
Total weekly awards	£5,764.28	£4,051.69	£171.38	£1,123.92		
Average weekly award	£19.15	£19.96	£9.02	£16.53		
No. of claims adjustment for pension age change	49	-11	-3	-35		
Adjusted number of claims	3476	1845	932	1140	7393	
Adjusted total weekly awards	£62,628.27	£36,686.10	£11,199.19	£19,181.06	£129,694.62	
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£585,557.73	£1,002,895.65	£6,781,175.80	

Scheme 3 10% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D					
All Claims	A	CTR Scheme			Totals
	A	B	D	E	
	Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	848	1152	7283
Total weekly awards	£61,689.90	£36,905.65	£11,083.89	£19,711.64	£129,391.07
Average weekly award	£17.96	£19.77	£11.85	£16.80	£17.46
Adjustment for Rise in Pension Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£165.76	£1,122.10	
Average weekly award	£19.15	£19.96	£8.72	£16.50	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	845	1117	7283
Adjusted total weekly awards	£62,628.27	£36,686.10	£11,057.71	£19,134.09	£129,506.16
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£578,160.38	£1,000,439.41	£6,771,322.21

Council Tax Support Scheme 2016/17 – Supporting Information

Scheme 4 20% Minimum Contribution					
All Claims	A	CTR Scheme			Totals
	A	B	D	E	
	Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	885	1163	7331
Total weekly awards	£61,689.90	£36,905.65	£9,374.39	£17,432.17	£125,402.11
Average weekly award	£17.96	£19.77	£10.03	£14.86	£16.93
Adjustment for Rise in Pension Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£136.25	£982.72	
Average weekly award	£19.15	£19.96	£7.17	£14.45	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	882	1128	7331
Adjusted total weekly awards	£62,628.27	£36,686.10	£9,352.88	£16,926.36	£125,593.60
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£489,021.90	£885,006.98	£6,566,751.30

Council Tax Support Scheme 2016/17 – Supporting Information

Scheme 5 20% Minimum Contribution, £3.00 Minimum Award						
All Claims	A	CTR Scheme				Totals
		A	B	D	E	
		Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data						
Number of claims with non-zero awards	3427	1856	763	1131	7177	
Total weekly awards	£61,689.90	£36,905.65	£9,174.85	£17,386.11	£125,156.50	
Average weekly award	£17.96	£19.77	£9.81	£14.82	£16.89	
Adjustment for Rise in Pension Age						
No. of claims at pension age +/- 3 yrs	301	203	19	68		
Total weekly awards	£5,764.28	£4,051.69	£132.04	£982.39		
Average weekly award	£19.15	£19.96	£6.95	£14.45		
No. of claims adjustment for pension age change	49	-11	-3	-35		
Adjusted number of claims	3476	1845	760	1096	7177	
Adjusted total weekly awards	£62,628.27	£36,686.10	£9,154.01	£16,880.47	£125,348.84	
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£478,623.75	£882,607.28	£6,553,953.45	

Scheme 6 20% Minimum Contribution, Awards Capped at Band D						
All Claims	A	CTR Scheme			Totals	
		A	B	D		E
		Pension Age	Vulnerable	Working Age Employed		Working Age Other
Calculated Claim Data						
Number of claims with non-zero awards	3427	1856	885	1163	7331	
Total weekly awards	£61,689.90	£36,905.65	£9,273.00	£17,270.16	£125,138.70	
Average weekly award	£17.96	£19.77	£9.92	£14.72	£16.89	
Adjustment for Rise in Pension Age						
No. of claims at pension age +/- 3 yrs	301	203	19	68		
Total weekly awards	£5,764.28	£4,051.69	£136.25	£982.72		
Average weekly award	£19.15	£19.96	£7.17	£14.45		
No. of claims adjustment for pension age change	49	-11	-3	-35		
Adjusted number of claims	3476	1845	882	1128	7331	
Adjusted total weekly awards	£62,628.27	£36,686.10	£9,251.49	£16,764.35	£125,330.20	
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£483,720.87	£876,535.75	£6,552,979.04	

Scheme 7 20% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D					
All Claims	CTR Scheme				Totals
	A	B	D	E	
	Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	763	1131	7177
Total weekly awards	£61,689.90	£36,905.65	£9,073.47	£17,224.09	£124,893.10
Average weekly award	£17.96	£19.77	£9.70	£14.68	£16.86
Adjustment for Rise in Pension Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£132.04	£982.39	
Average weekly award	£19.15	£19.96	£6.95	£14.45	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	760	1096	7177
Adjusted total weekly awards	£62,628.27	£36,686.10	£9,052.62	£16,718.45	£125,085.43
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£473,322.66	£874,136.03	£6,540,181.11

Scheme 8 25% Minimum Contribution					
All Claims	CTR Scheme				Totals
	A	B	D	E	
	Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	845	1151	7279
Total weekly awards	£61,689.90	£36,905.65	£8,439.34	£16,196.73	£123,231.61
Average weekly award	£17.96	£19.77	£9.03	£13.81	£16.63
Adjustment for Rise in Pension Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£119.74	£912.53	
Average weekly award	£19.15	£19.96	£6.30	£13.42	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	842	1116	7279
Adjusted total weekly awards	£62,628.27	£36,686.10	£8,420.43	£15,727.04	£123,461.84
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£440,268.17	£822,299.71	£6,455,290.30

Scheme 9 25% Minimum Contribution, £3.00 Minimum Award					
All Claims	CTR Scheme				Totals
	A	B	D	E	
	Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	695	1105	7083
Total weekly awards	£61,689.90	£36,905.65	£8,166.94	£16,114.81	£122,877.29
Average weekly award	£17.96	£19.77	£8.73	£13.74	£16.58
Adjustment for Rise in Pension Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£116.01	£904.86	
Average weekly award	£19.15	£19.96	£6.11	£13.31	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	692	1070	7083
Adjusted total weekly awards	£62,628.27	£36,686.10	£8,148.62	£15,649.07	£123,112.06
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£426,056.37	£818,222.97	£6,437,001.76

Scheme 10 25% Minimum Contribution, Awards Capped at Band D						
All Claims	A	CTR Scheme			Totals	
		A	B	D		E
		Pension Age	Vulnerable	Working Age Employed		Working Age Other
Calculated Claim Data						
Number of claims with non-zero awards	3427	1856	845	1151	7279	
Total weekly awards	£61,689.90	£36,905.65	£8,345.07	£16,045.15	£122,985.76	
Average weekly award	£17.96	£19.77	£8.93	£13.68	£16.60	
Adjustment for Rise in Pension Age						
No. of claims at pension age +/- 3 yrs	301	203	19	68		
Total weekly awards	£5,764.28	£4,051.69	£119.74	£912.53		
Average weekly award	£19.15	£19.96	£6.30	£13.42		
No. of claims adjustment for pension age change	49	-11	-3	-35		
Adjusted number of claims	3476	1845	842	1116	7279	
Adjusted total weekly awards	£62,628.27	£36,686.10	£8,326.16	£15,575.46	£123,215.99	
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£435,339.22	£814,374.20	£6,442,435.84	

Scheme 11 25% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D					
All Claims	CTR Scheme				Totals
	A	B	D	E	
	Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	695	1105	7083
Total weekly awards	£61,689.90	£36,905.65	£8,072.67	£15,963.23	£122,631.43
Average weekly award	£17.96	£19.77	£8.63	£13.61	£16.55
Adjustment for Rise in Pension Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£116.01	£904.86	
Average weekly award	£19.15	£19.96	£6.11	£13.31	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	692	1070	7083
Adjusted total weekly awards	£62,628.27	£36,686.10	£8,054.35	£15,497.49	£122,866.20
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£421,127.44	£810,297.42	£6,424,147.28

Scheme 12 30% Minimum Contribution					
All Claims	A	CTR Scheme		Totals	
		A	B	D	E
		Pension Age	Vulnerable	Working Age Employed	Working Age Other
Calculated Claim Data					
Number of claims with non-zero awards	3427	1856	807	1139	7229
Total weekly awards	£61,689.90	£36,905.65	£7,547.37	£14,977.53	£121,120.44
Average weekly award	£17.96	£19.77	£8.07	£12.77	£16.35
Adjustment for Rise in Pension Age					
No. of claims at pension age +/- 3 yrs	301	203	19	68	
Total weekly awards	£5,764.28	£4,051.69	£105.31	£842.68	
Average weekly award	£19.15	£19.96	£5.54	£12.39	
No. of claims adjustment for pension age change	49	-11	-3	-35	
Adjusted number of claims	3476	1845	804	1104	7229
Adjusted total weekly awards	£62,628.27	£36,686.10	£7,530.74	£14,543.80	£121,388.90
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£393,749.99	£760,432.98	£6,346,905.39

Scheme 13 30% Minimum Contribution, £3.00 Minimum Award						
All Claims	A	CTR Scheme			Totals	
		A	B	D		E
		Pension Age	Vulnerable	Working Age Employed		Working Age Other
Calculated Claim Data						
Number of claims with non-zero awards	3427	1856	659	1092	7034	
Total weekly awards	£61,689.90	£36,905.65	£7,308.14	£14,899.03	£120,802.71	
Average weekly award	£17.96	£19.77	£7.82	£12.70	£16.30	
Adjustment for Rise in Pension Age						
No. of claims at pension age +/- 3 yrs	301	203	19	68		
Total weekly awards	£5,764.28	£4,051.69	£100.52	£837.07		
Average weekly award	£19.15	£19.96	£5.29	£12.31		
No. of claims adjustment for pension age change	49	-11	-3	-35		
Adjusted number of claims	3476	1845	656	1057	7034	
Adjusted total weekly awards	£62,628.27	£36,686.10	£7,292.26	£14,468.18	£121,074.81	
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£381,281.23	£756,479.35	£6,330,483.00	

Scheme 14 30% Minimum Contribution, Awards Capped at Band D						
All Claims	A	CTR Scheme			Totals	
		A	B	D		E
		Pension Age	Vulnerable	Working Age Employed		Working Age Other
Calculated Claim Data						
Number of claims with non-zero awards	3427	1856	807	1139	7229	
Total weekly awards	£61,689.90	£36,905.65	£7,460.21	£14,836.39	£120,892.14	
Average weekly award	£17.96	£19.77	£7.98	£12.65	£16.32	
Adjustment for Rise in Pension Age						
No. of claims at pension age +/- 3 yrs	301	203	19	68		
Total weekly awards	£5,764.28	£4,051.69	£105.31	£842.68		
Average weekly award	£19.15	£19.96	£5.54	£12.39		
No. of claims adjustment for pension age change	49	-11	-3	-35		
Adjusted number of claims	3476	1845	804	1104	7229	
Adjusted total weekly awards	£62,628.27	£36,686.10	£7,443.59	£14,402.65	£121,160.60	
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£389,193.19	£753,053.10	£6,334,968.71	

Scheme 15 30% Minimum Contribution, £3.00 Minimum Award, Awards Capped at Band D						
All Claims	A	CTR Scheme				Totals
		A	B	D	E	
		Pension Age	Vulnerable	Working Age Employed	Working Age Other	
Calculated Claim Data						
Number of claims with non-zero awards	3427	1856	659	1092	7034	
Total weekly awards	£61,689.90	£36,905.65	£7,220.98	£14,757.88	£120,574.41	
Average weekly award	£17.96	£19.77	£7.72	£12.58	£16.27	
Adjustment for Rise in Pension Age						
No. of claims at pension age +/- 3 yrs	301	203	19	68		
Total weekly awards	£5,764.28	£4,051.69	£100.52	£837.07		
Average weekly award	£19.15	£19.96	£5.29	£12.31		
No. of claims adjustment for pension age change	49	-11	-3	-35		
Adjusted number of claims	3476	1845	656	1057	7034	
Adjusted total weekly awards	£62,628.27	£36,686.10	£7,205.11	£14,327.04	£120,846.51	
Adjusted average weekly award	£0.00	£0.00	£0.00	£0.00	£0.00	
Total annual CTR Awards	£3,274,563.67	£1,918,158.75	£376,724.41	£749,099.46	£6,318,546.29	

23. Please explain the reasons for your choice. If you have chosen Option 6, which options would you like to combine?

23.1 Internet responses

- I am deaf and blind and disabled. I can't see any combinations working.
- In need my CTR scheme left alone really as I am disabled. My options to be combined would have to be my choices 2 and 3.
- 4 & 3
- aaaaaaaaaaaaaa
- zzzzzzzzzzzzzz
- The survey was distributed across the bureau and responses were received from all supervisors/senior staff and several experienced caseworkers and volunteers. Option 7 (no change) was unanimously chosen by supervisors, caseworkers and experienced volunteer advisers as the bureau's 1st preferred option. Option 6 (combination) is our 2nd preference - particularly if the combination consisted of option 3 (property band D cap) and 4 (entitlement of £3 pw or more) with possibly 5 (second adult rebate). Option 5 (second adult rebate) is our 3rd preference but we are concerned that it might bring in little revenue for WBC being barely cost effective while possibly causing administrative complications. Option 3 (property band D cap) is our 4th preference. From a sample survey by our "Money Advice" team most of our clients fell in bands A-C. Does this option assume that residents can readily opt to move from a higher value to a lower value property if they were in financial difficulties: which would seem unrealistic given the shortage of appropriate affordable properties in the area? Option 4 (entitlement of £3 pw or more) is our 5th preference. Perhaps minimum entitlement could be set at £2 per week, not £3. We are concerned that this may affect the lowest paid where every penny counts and therefore it is discriminating against those most in need of support. Not sure how much saving this would generate and calculation costs could be counter-productive. Options 1 and 2 are unanimously considered by the bureau as the least preferred options (6th and 7th respectively). They would seem to be the most unfair, hurting those people most in need/vulnerable. Many residents on JSA and workers on low pay can barely afford the current 10% contribution so how will they afford an increase on the same income? The WBC proposed increases in contribution to 25% and 30% are respectively 2.5 and 3 times what residents are paying currently which are unreasonable percentage increases compared to JSA incomes. Citizens Advice colleagues in York have recently published a report on the impact of the City of York Council implementing a Localised Council Tax Support Scheme requiring all working age claimants to pay at least 30% of their Council Tax bill (from April 2013). York CAB calculated that on average their poorest residents were being asked to pay an additional £4.80 in Council Tax per week. Findings included that half of working age Council Tax Support recipients in York (2858 people) got behind with their payment, were taken to court and received a Liability Order in 2014-2015. In general people were trying to pay their Council Tax but the ways they were paying were concerning and had worrying consequences such as cutting back on essentials (food or fuel) or borrowing from elsewhere. (October 2015 Advice York study "Every Penny Counts The Real Cost of Council Tax Support"). General comments: the CTR consultation does not indicate the level of savings that would be generated by each option and its cost implication. It may be that additional administrative costs of CTR under Universal Credit could be significant but this is not addressed. Cost of housing in West Berkshire is significantly higher than in many UK areas and where housing benefit does not cover rent these residents may already

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be under severe financial pressure.

- I get very little money as I am single. I have not been told anything about Universal Credit scheme. I am very much struggling at the moment. Not fair as I worked over 40 years and I did not ask for the health problems I have.
- I would take with a pinch of salt my 'choices' because I don't class myself because of social 'non-status', that my opinion has any validity - see 11
- Don't know
- I understand that the council have to try and save money - West Berkshire is a notoriously poorly run council with run-away overheads that could very easily be substantially reduced. It is unfair to penalise residents in this area because of such a poorly run council.
- Everybody should make a reasonable financial contribution to the costs of running a local authority.
- Options = 4,3, + 5
- Personal financial hardship for self-employed, hardworking people like us is increasing. Leaving CRT as it is still leaves us in a worse situation taking all into account
- It would be nice to have no requirement for change. If is preferable to limit the maximum rebate rather than increase the contribution.
- It seems to me that the reduction of less than £3 per week is already too costly to administer and therefore the cost/benefit will be greater as a result. £3 per week isn't sufficient to make enough of a difference to a low income to warrant the administration.
- Born before 5\4\53
- Option 6 is far too complicated and then which combination should be chosen arises. Option 1 is straight forward and simplistic, recognises the need to address the deficit without effecting services.
- 1 and 5 It seems fairer this way
- Combine Option 3 (restrict amount to rate for band D) and Option 5 (Cease to allow 2nd adult rebate).
- This would encourage people to consider moving to smaller properties. In the case of large families(even those on benefits) they tend to have a bigger income than small households (either adult "children" now grown and in work or a large income of benefits with more child tax credits). I think this option would be the best choice for people who are on the very lowest incomes and already struggle to pay their bills. Another "bill" for these people will increase debts which many have already accrued due to increasing living costs.
- I think it's okay as it is.

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- To attain workable options - common sense. Stop "known con" or "miss-use/abuse" privilege of 2nd adult - a means test comprehensible £3/wk + ongoing. Spreads the burden across the community - on a obtainable target but you must actively enforce all infringements 100% zero tolerance.
- Money needs to be found, but not at the cost of other services. Households with more than one adult should pay the full amount assuming they are working.
- Services are being cut, the poorest being hit and no accountability.
- Fairness
- Personal financial hardship for self employed, hard working people like us is increasing, leaving CRT as it is still leaves us in a worse situation taking all into account
- I haven't choose 6 and simply my reasons are - help increasing contributions as I was struggling to pay my Council Tax without a job
- A cap should be relatively easy to implement. Charges of less than £3 seem insignificant. Reducing the minimum contributions would be unfortunate but can see the need because of the savings required.
- It would be nice to have no requirement for change it is preferable to limit the maximum rebate rather than increase the contribution.
- In the light of forthcoming benefit cuts an increase in Council Tax contributions impact hard.
- Money is very tight in our household as it is. Any change could tip us over the edge. We are just managing at present.
- I chose option 3 as people who live in these houses are normally better off.
- Capping the amount of reduction at Council Tax Band D and cease to allow 2nd adult rebate
- It would cause least hardship
- It seems to me that a reduction of less than £3.00 p.w. is already too costly to administer and therefore the cost/benefit will be greater as a result. £3.00 p.w isn't sufficient to make enough of a difference to a low income to warrant the administration.
- I left full-time employment last April to become my husbands full-time carer. My husband has had Parkinson's Disease for over 20 years and could no longer cope alone. Also he has had colon cancer. The whole process of sorting rent and rates after a lifetime of looking after ourselves was very stressful and took months to sort out, I currently earn £62.10 per week and have had to make a lot of adjustments to our lives. More upheaval will not enhance our circumstances.
- I do not see why a second rebate should apply if the other person lives in the same house and is capable of working.

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- The reason 5 is my choice - any adult living with a couple should contribute to the bills. Reason 2 - everyone should contribute to the Council Tax. Most pensioners contribute out of their pensions.
- This may reduce workload in administration and hopefully only affect people in less financial need.
- I really struggle to balance my budget now (I receive ESA) and so any reduction in the CTR I receive would impact on my ability to afford fuel and food.
- No change for people on benefits. If under occupying then charge something towards c/tax. Be fair towards genuine causes.
- I think the scheme needs to allow for how many people working and living in a property.
- We are already in poverty.
- Options 1, 2 & 3 of my choice or option 6 (choice 1) option 1 (choice 2) & option 5 (choice 3). This will bring in extra monies to the Council without causing too much extra hardship.
- I think a cap to band D property to be the fairest method. If tenants can afford to live in a Band E or above property surely they can afford to contribute to their council tax
- Combine 1 & 7
- Can't afford to pay more than I already pay.
- The system seems to work good enough as it is
- If things change I know I won't be able to pay it and will have to move.
- It seems good the way it is
- Option 6 most preferred. Would appear to be most fair provided options 1,3,4, & 5 are included but that the "wording" is easily understood. It would ensure reserves are protected and cuts to other services would be avoided. As four other options are included contributions in option 1 could be reduced to 10% to 20%
- Working age people should contribute more
- Cap for Band D property, only provide a reduction where entitlement is £3 or more per week. Cease to allow 2nd adult rebate.
- I think it should be worked out more fairly from household to household. I don't think the band always represents the area of people living there.

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- Changing the reduction scheme won't help people who are on a low income. Again it would mean going without food or heating for some people and young families.
- Not really sure to be honest, just don't want to be penalised and receive less benefit. All a bit confusing despite examples.
- Stay as it is - protect the poorest. If changes, then people in larger, more expensive property should pay more.
- I hope this will prove to be the fairest option.
- As a pensioner on a low income I feel really I don't have the right to decide on behalf of others. However option 6 would cover all aspects of changes needed and would be a fair way of dealing with the needs of all claimants. I do feel that in some circumstances second adult rebate can be abused as a means of getting more income into a family where needs are already met by other benefits - options 3 and 5
- I'm not really sure of any of it, it all confuses me to an extent so I've chosen on my understanding.
- I am on continuous Pension Credit
- Options 6 and 7 because I believe in fair play for all concerned.
- It's fair
- I am happy with the current CTR scheme and do not see a necessity to change it.
- We chose option 6 as our second least preferred option.
- Don't Know
- I am currently getting by - by the skin of my teeth. Don't put any heating on and eat totally rubbish food, just to survive. Any more pressure and I think suicide would be an option?
- At almost 90 years old none of these changes will affect me, I have made the selection on what I feel is a fair basis for others.
- Families with children should be impacted the least.
- it would seem fairest that the those with the largest houses should be paying more for council tax
- I don't see why an adult living in a house that is over band D should get a discount due to the fact that they live in a large property
- Just personal choice

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- Option 5 a 2nd Adult, if earning a decent wage should contribute equally with anyone else. ie pay towards services used or to be used.
- Keep it the same
- By capping the amount of entitlement of the higher band homes, it would save money and not affect those on lower band homes.
- I am used to pay what I am paying now.
- To be fair to people who are getting old but have had their houses for a long time and are now asset rich - cash strapped
- Because I feel it is the fairest way
- I prefer status Quo
- This seems fair
- Combine 3,4 and 5
- Concerned elderly and unemployed would need protecting
- I can afford my present charge any extra would be hard
- The 10% to 25% contribution is a rate that seem's to be the fairest as more Revenue will brought in, and this would be used elsewhere
- I have studied the options and feel these would make to a fair system, I would like to combine options 1-2
- I consider this option to be the fairest as it distributes the burden over the largest number of participants and will, therefore reduce the liability of each.
- Hate the way the poorest have to pay up covers both 1-2 options - typical. all considerations
- I chose option 7 leave things as they are, which seems the fairest way to me.
- Changes need to be made and as I am entitled to a small reduction I have selected the changes which would affect me and my family the least
- Don't Know
- Do not fully understand the proposals so stick to the devil I know

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- I am happy with the current CTR scheme and do not see a necessity to change it
- I am currently getting by - by the skin of my teeth. I don't put any heating on and eat totally rubbish food, just to survive. Any more pressure and I think suicide would be an option?
- Filled in on behalf of Mrs Barfte no preferences
- Things are fine as they are
- Don't know
- I think option 3 is fairest
- If you ask me, Council Tax should be scrapped all together, it's unfair, unjust and costly. Option 1 should allow people on low income to choose which option is suitable for their low earnings not the council to choose for them
- Works as it is
- cuts are necessary, I feel my option would assist most people without causing too much hardship.
- My choice for option 3 is because property remains an asset, even if you don't have cash in the bank.
- Savings must be made or other services will continue to suffer. A mix of options 1 and 3 would be my favoured approach.
- I would like to see no change
- Difficult to say
- My income is low therefore I need support
- Increasing to 25% (or 30%) is quite a big jump for people on low income. I feel most people with two adults can afford a bit more. If you live in a house above Band 'D' and lose your job there maybe a time when you need help. If it continues over 6 months you could be expected to move. Combining the entitlement above £3 pw with perhaps second adult might be suitable. Making no change will reduce services in the long-term
- The scheme should remain unchanged as we need to support people on low income.
- A bit of 1, 3 and 4!
- It seems the fairest of all possible options

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- This is very confusing and I am unsure many people will completely understand this. Everyone, overall, will want to pay as little as possible. So whichever option works out best for all - even if this is a contribution of all options.
- More council reduction
- The scheme offers more financial support to claimants living in properties with Council tax bands A to D, since they can potentially receive 100% reduction. Claimants living in properties in Council tax Bands E to H will receive financial help too.
- Money needs to be saved, therefore cuts are inevitable. Option 3 seems fair
- Don't really understand the implications but it seems to me more just and fair that higher earners should have their contributions increased and those below band 6 should remain unaltered - which I hope I have voted for.
- As a single adult trying hard to work and live, cutting CTR would hinder me and lots of others in the same position massively. Council tax is one of my largest household bills and although I understand the pressures on the Government, I have pressure to actually earn enough to live.
- No change means I can plan my outgoings better
- I think the preference I have chosen is appropriate in the resent economic climate and the austerity measures of the present government
- A 30% increase in Council Tax will render many people unable to pay and only result in costly legal action for the Council. I can see that the Council need to consider a change, however, I think 25% for couples and no change for single occupants is more reasonable.
- Everyone should pay something and capping at band D is something I agree with
- I believe option 1 would be more effective because its fair for everyone to have an increase but also it is not a great increase, which shouldn't affect people too much financially.
- Cease to allow 2nd adult rebate. Apply a Cap (3) Only provide reduction...(4)
- This would mean that the need to raise more income would be shared by a larger number of people.
- In general, I believe that the existing plans are fine as they are. I understand that money is an issue and that you the Council have to save money but also the people are important and they need to be thought of.
- There are too many "couples" who are capable of working. As long as they have drugs, children they are fine!
- People who own a property in Council band D or above usually have a higher income. Cease to allow 2nd adult rebate to continue helping single parent families.

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- I believe if one has a more expensive or larger property above band D, they should be able to pay a little more for the privilege.
- It is very difficult to try and chose what option I wanted but I am a pensioner and don't get a lot of money as it is so I would like to keep things as they are or try and make sure that I have enough money to survive on. The amount that I pay Council tax now is fair and I can manage this without any
- I would like the scheme to remain as it is. This way I would pay the least amount of Council Tax. It is important/vital for me; as I will not be able to work until I become a pensioner, so I will be receiving half the money a pensioner gets and I would have to pay a larger slice of my income in Council Tax.
- If it isn't broke don't fix it or instead of putting Council Tax up why don't the government just lower the money they give to bums claiming finances from the government. That way they can give it straight to you and you don't waste all your time, money and effort chasing the most unreliable middle men ever!
- As a recipient of CTR I would prefer it not change, for entirely selfish reasons, mainly the fact that it makes a significant % difference to our household bills.
- They are my personal choices
- You must do what is best
- With Benefits being cut, everyone is going to feel the pinch and have less money. So I believe, if it really does have to change, then reduce the £3 entitlement because to most it would not make much difference.
- I'm happy to have minimum contribution increased to 25%
- I feel that council tax payers who can afford to live in larger properties should be able to afford to pay full council tax. They have the option to downsize.
- Those of us who live in rural villages do not see much benefit from the council tax that we do pay. Basically the only service that we do see a regular basis is rubbish collection.
- Combine band D option, second adult rebate option and >£3 award option.
- As a working income family we are able to afford an increase in council tax of 10% and we would be more than happy to pay for this. I don't think it's right the poor pay more when they can't afford it. A better survey would be 'are you happy for council tax to be increased?'
- Need to increase the responsibility of those who are in the best position to afford a little extra. Higher banded properties are more likely to be occupied by those who can afford dig a little deeper.

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- It's not clear why there should be a second adult rebate and this should therefore be the first option for the council. However, I believe that the council should look at other ways to reduce its overheads and administrative costs before it looks at reducing benefits or services.
- Contribution needs to be increased a little because Ctax has been frozen for some time. There are a lot of services which would be lost unless everyone makes a minimum contribution. Important to ensure that essential services for elderly & disabled people are allowed to continue. Specifically I believe that the library van and Customer Services section at Savacentre are allowed to continue as they provide an essential lifeline for a number of people.
- Times are tough for everyone - a little higher contribution is necessary from everyone
- If you can afford to live in a band d or above property you should be able to afford to pay a higher proportion to taxes than others
- I presume that sharing the burden of the subsidy among those who pay council tax would be an insignificant rise, but that you need a 1.99% increase to cover other services, and don't want to run a referendum. I'd be in favour of running the referendum and making the case for a CT increase, then spelling out the services that need protection. I'd pay a 10% increase to protect local services for vulnerable local people, although I appreciate that won't be a universal view!
- I feel a change is needed. A combination of Option1, Option 3, Option 4 and Option 5.
- There should be a contribution . The adjustments should be made as simple as possible.
- Many of our tenants are already under considerable financial strain, and any increase in the amount that they will need to pay towards their council tax will add to this. It is likely that adding further to the potential debt that a tenant has increases the chances of eviction.
- Increase the minimum contribution from 10 to 30% and cap amount to a band D property. The weekly contribution would still be less than half the cost of a packet of cigarettes and someone on benefits shouldn't be in a house above band D!
- I feel a 30% contribution should be paid by everyone as the lower paid probably use the facilities more.
- It would be very difficult to enforce.
- I would combine Options 1 (with a minimum contribution of 25%) Option 3 and Option 5. That would mean that people would pay a higher basic amount which, from your figures, don't look unreasonable. With Option 3, it would mean better off people paying relatively more, and there would be no reduction for a second adult under Option 5 and one reduction per household is probably fair. Combining these options would bring in more money, whilst sharing the burden between people of all incomes. It would appear that Option 7 is a non-starter.
- Personally I believe there should be a mix where the finances are protected and where not everyone feels the pinch. If someone living in a band D and above can afford to live at this level then they should not then be allowed to claim extra because of it. Then secondly considering the overall picture the minimum should increase to 20% which is a fair balance between support and paying.

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- 1 & 2
- Would prefer a combination of 1, 2 & 4 but at 20% not 25%.
- I would combine the capping of the Band rate with removing entitlements of under £3 a week and the reduction for a second adult. I think it is a fairer scheme if you combine some of the options
- If they are already entitled to a reduction then presumably they are unable to afford to pay more than 10% of C T. Hence it seems unfair to suddenly tell them to pay alot more.
- I have tried to keep it to the fairest options
- 3&5
- A fair and reasonable solution.
- Cannot understand how the second adult rebate can be justified. My wife and I are OAPs aged 67 drawing our state pensions and I still work part-time. We have never claimed any benefits or reductions and pay full council tax. Our philosophy is to budget to meet your civic commitments.
- Cleary the change is necessary but the burden should be shared. It seems reasonable to restrict the reduction available to those living in homes which are valued at the higher end of the council tax scale. Equally 90% seems a dramatic reduction - seeking a contribution of 25% is acceptable.
- Simple to apply. Should deliver required savings. Still should protect enough those that need it.
- These people are on very low incomes and increasing dramatically what they have to pay will affect their ability to eat and heat their homes. Therefore the council should have increased the council tax for those in better circumstances to enable it to continue providing decent help to those in need.
- The most appropriate option would be a combination of the £3 or more option and certainly not allowing a second rebate. I would also be inclined to apply the cap but to restrict to the amount for a Band A property
- Benefits are out of control and abused. The checking on entitlements is almost non existent. It has always been the position that it far cheaper just to pay than means test. That means those that pay tax get ripped off.
- I choose option 4 as I considered that this was the fairest option.
- The fairest option
- A combination is appropriate, we should ask for a slightly higher contribution and this should be limited to the lower council tax bands (lower than

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Band D) - I would also like to see an end to "2nd home" discounts if there are any in the LA area

- I think it would be a fairer scheme if there was a blend of the options Option 1, 5 and 6 would or could work well together.
- I think the burden of the government's last budget has fallen squarely on the shoulders of the poor. However, I do see a need to balance payments to the local authority with the changes to government funding of the LA. I'm hoping that the options I've chosen hurt the poor the least but help to balance what the LA have to pay for.

23.2 Paper responses

- Household income/single parent/key workers. Low income/single income. Means tested.
- Seems a good option for Councils to claw back money whilst leaving most vulnerable protected.
- Partial allowances encourage people to try harder to support themselves. We must not be seen to give freely to all as it introduces a "nanny" situation. Councils have to behave wise with public funds. WE must support them.
- The existing system is based upon factors such as age, disability and income, size of family and individual needs are also taken into account. This seems to work reasonably well. Of course it won't fit all circumstances nor will it exclude occasional misuse. I believe the latter to be rare regardless of the manor it is portrayed together by the media.
- I have chosen option 7 as I feel this was a fair deduction, going by my personal experience.
- It doesn't really apply to me as I don't pay my Council Tax.
- I don't understand it so I say stick to original
- Keep the status quo
- Can't make head or tail of any of it. If changes are made, from my experience pensioners like my self will lose out! Sorry.
- I don't understand the question
- I am impartial to any changes that occur.
- Needs to be fair to those on low or no income. Should not put these people into more financial hardship.
- I am disabled and do not go out to work. I suffer from epilepsy.
- Options 3 & 4 seems fair if you live in a Band D house although a scramble to move from Band D's may reduce there value. £3 is quite a small amount but would probably hit those who are working another reason not to work.
- People are happy with what has been set up previously. No need to change.
- 5. Where the 2nd adult is a partner - not a child of the occupant.

Council Tax Support Scheme 2016/17 – Supporting Information

- N/A
- I claim single person Council Tax reduction.
- No change would be better for me as any change makes me worse off.
- I can manage the payments.
- I AM 91 YEARS OLD
- ! & 3
- No change - we can barely afford what we pay now.
- As I am 81years old this is not going to affect me, thanks god, as I don't know how I would pay it. Therefore it is very hard to decide for other people who are struggling to survive, so I hope what I have chosen will not cause too much suffering for poor people. I have chosen 1,5, & 6
- Quite happy with what's going on. I am disabled and can't get about and money worries upset me. I get worried and have a fit. Don't understand why you have sent this to me. Haven't I got enough problems without this guff to fill in.
- A cap provides a consistent calculation and there is potential for your income for 2nd adult rebate households.
- Would prefer those as stated with one as I believe this to be the most fair way.
- We are living as a couple but my wife suffers from diabetes and several other health problems
- 1 & 2
- Because I am happy with the benefit that I am provided with.
- Salaries haven't changed and any increase will impact our lives. As a parent, expenses seem to grow a lot and I believe it is fair to contribute but this needs to be assessed depending on individual income
- I am a pensioner living on a very low fixed income
- Seems less to pay
- n|a
- Would like no change in the deduction we receive
- This is ok for my position
- I am 89 years of age
- For widows/widowers left in a property of Bane E or above-they may need maximum reductions due to hardship from losing their spouse.
- I do not understand much of this form as I am 76. I am grateful for all the help I get with my council tax and rent rebate otherwise I wouldn't be able to manage. Thank you

Council Tax Support Scheme 2016/17 – Supporting Information

- Have not answered question 1 - 7 on opposite page as I do not understand them fully
- Just do not know what to say I am 85 year of age an do not know what all this is about
- I'm 70 years old and disabled
- I do not understand as I'm 85 and hanging on the end of the twig
- I am a pensioner born 26-1-1928
- Exempt personal. Wish to stay the same
- Do not no the answer to number 9
- These changes do not affect me so I think it would be unfair for may wife and I to pass comment
- The 10% to 25% contribution is a rate that seems to be the fairest, as more revenue will brought in and this wold be used elsewhere I believe we nee to find a way of helping those in most need pensioners vulnerable people should not change, as most changes do not benefit them as most costs go up and they end up receiving less
- Hate the way the poor have to pay up - covers both options 1- 2 typical All considerations
- Don't no
- I am on continuous pension credit
- Works as it is
- No preference
- It was very difficult to try and choose what options I wanted, but I'm a pensioner and I don't get a gret deal of money as it is so I would want to keep things as they are or try and make sure that I have enough money to survive on. The amount that I pay council tax now is fair and I can manage this without any
- Cease to allow 2nd Adult Rebate Apply a cap (3) Only provide reduction (4)
- Increasing to 25% (or 30%) is quite a big jump for people on low incomes. I feel most people with two adults can afford a bit more. If you live in a house above band "D" and lose your job there may be a time when you need help. If it continues over 6 months you could be expected to move. Combining the entitlement above £3/week with perhaps second adult might be suitable. Making no change will reduce services in the long term
- I don't know. Sorry
- I don't think I have a right to assist in this decision as I do not pay council tax. I am 77 years old and disabled. Ask the people who pay what they think
- Because I'm a lone parent and I'm just working part time that the reason
- I am 85 years old and do not pay council tax and am rent exempt
- I don't agree with any of these options! and I certainly wouldn't put a preference

Council Tax Support Scheme 2016/17 – Supporting Information

- To opt for 1 2 3 4 5 6 would confuse the CT payers. Cost thousands of pounds to implement as well as taking on extra staff to cope with any changes
- I am an OAP and don't always understand the changes.
- I am OAP, getting just £67 per week pension and I cannot afford council tax
- Because there are no changes in my circumstances.
- Don't make changes as older people don't understand
- I do not understand this question
- I do not know

Council Tax Support Scheme 2016/17 – Supporting Information

- Disabled but they may fall within vulnerable single parents.
- Second Adult
- None
- Long term medical evidenced 'dis-able' trapped in social housing with sneaky extras bolted on to rent - mandatory - so raising above local average though not on 'tick-box' paper i.e. £1/day any size household sanitary disposal(sewage)/ far exceeds local water company lic-chge is a 'rent item' so actually above rate - but not in assessment of eligibility for CTR.
- Low income families where the adults work.
- Single parents and the poor
- Anyone who cannot find work
- Low paid, self employed
- Don't know
- I don't feel that any would.
- No charge would not affect anyone!!
- If any, those people on low incomes
- Single parents on low income.
- Single Parents
- Zero
- None
- None
- Those who are at the margins of the decision, as always
- None
- Other than a registered disability(mental or physical). The only people could be short tem disabled who may need financial assistance, or people on zero hours who can never know their weekly income.
- People with permanent sickness and disability
- Single people who have their own tenancy and who receive JSA or ESA
- I think No 7 would be good for ESA support group people.
- Single people may feel discriminated against

Council Tax Support Scheme 2016/17 – Supporting Information

- N/A
- Very low income groups who may be working but still entitled to a high level of housing benefit
- As now
- Nil Cut wages to Board Director
- Large families who have a very low income and have lost benefits and a decent wage.
- Don't know
- Families with children
- Working Tax credit with children single mums/dads
- None
- Pensioners and 'V P' are protected. In many ways West Berkshire is a rich area and I do not feel many would be disadvantaged.
- People with disabilities. Those on a low income. People who already have to pay the UNFAIR bedroom tax.
- I believe that option 3 is the most fair as surely these are larger more expensive properties where the occupants would need to be earning a high wage to pay for it. You can't expect to live in a property with Council Tax of over £2000 and then get 90% of it paid for you.
- Single parent families
- People on low income
- Stay at home mums
- Not sure
- Sorry don't know/not sure
- Those who are already paying private rent
- Only the richer people
- I am not sure
- People who earn £10 or less per hour eg: gardeners, which I was one.
- Blind, Disabled, Unemployed
- Families struggling with finances, single parent families
- I do not think any other groups will be affected by keeping the CTR scheme the same.
- People that earn low wages, with children

Council Tax Support Scheme 2016/17 – Supporting Information

- Families with children
- When you are as far down as I am at this present time, does it really matter?
- Low incomes
- One parent families - particularly where the parent has to work whilst the children are at school
- Maybe some elderly people who live in a large family home
- Not known
- As above the only people affected would be those in the higher band homes
- None
- College / Uni Students
- None social housing should be rated at normal levels as seem to overly benefit from discounted prices.
- Only those that could afford the changes
- No one couldn't afford it
- Low income families with more than one child
- Not sure
- As long as pensioners and vulnerable persons continue to be protected I am happy
- I think that young single mothers should be protected, based on there income and other benefits that may be claimed. If over set amount then they should not be protected.
- None
- None
- Don't know
- Any household which has people where possible working their hardest to support their selves with small help e.g. people who don't work on purpose to get a "free" ride on working peoples contribution should be the people who have the largest reduction in help.
- Do not know
- Don't Know
- Medically challenged
- I do not think that any other groups will be affected by keeping the CTR scheme the same
- When you are as far down as I am at the present time, does it really matter.

Council Tax Support Scheme 2016/17 – Supporting Information

- One parent families - particularly where the parent has to work whilst child(ren) are at school
- People with Disabilities
- None
- Don't know
- None
- Low income, poor people, not earning young people
- None
- Lower income families possibly
- The richer element who have fallen on hard times.
- Larger house dwellers.
- Elderly folk who like myself ask as a last resort for help
- Don't know
- Young mothers
- Students, low paid, elderly residents who have occupied their homes for many years and Businesses.
- I think any low income people will be affected but sometimes we all have to do what we can.
- None
- People living on benefit Single parents with children
- Disabled
- Unemployed
- Claimants living in properties in Council tax bands E to H, as they may end up paying more Council Tax under current scheme.
- Single mums on Income support or Jobseekers
- Single parents (but I think they should on the whole make provision for being on their own before having children - if possible)
- None
- The low paid worker
- Single unemployed people or single parents or the disabled.
- None

Council Tax Support Scheme 2016/17 – Supporting Information

- The CTR scheme is about protecting the vulnerable. It should remain so
- None
- Jobseekers
- I will have to see it to believe it firstly. You said the same thing about Day Centres and that you would try and save as many as possible but look what happened there I'm afraid it's.....
- Single parent families
- Disabled unable to work. Single mothers (parents) with under ten age children.
- I WANT to protect the elderly and vulnerable anyhow. Its important that the elderly and vulnerable are protected from all to.
- Nobody
- Cannot think of any
- Does vulnerable persons mean disabled? If not I think some would find increasing to 25% maybe a problem. I found the answer to my question.
- None
- People who are unable to work thru no fault of their own.
- It's all very confusing, all I know about this is when my mum who had (and died) from terminal cancer the CTR award was a huge relief for her and us, one less thing to worry about.
- Adults with no children and on benefits are already on an incredibly tight budget, I don't know how they manage to live on their current income, let alone having to pay more council tax. You can't get money out of those that don't have it. A least most vulnerable people have extra income from disability benefits that could possibly pay for it. Although I don't agree with it.
- See above
- Anybody in their 20s or 30's who does not fall into the vulnerable category.
- No comment
- It will be tough for the people who are in receipt of benefits such as JSA, ESA, IS etc.
- Higher value properties.
- None
- None otherwise hey would be on the vulnerable list
- People who suddenly loose income but who live in expensive property which they cannot quickly sell
- If Option 6 is approved, as I outline above, then it should be possible to ensure that no-one is adversely affected in a disproportionate

way.

- None
- None
- Carers
- I do not think any other groups will be effected as there are other benefits they can claim if on low income
- None i voted for no change
- people with disabilities and very low income
- No comment
- As it is a combination approach this should minimise the impact across the spectrum.
- Long term certified sick who was the sole breadwinner in the household
- Low income families will be hardest hit because they benefit from this reduction but in my opinion it is the least likely with option of applying a cap
- Anyone currently getting CTR is already in a vulnerable position financially and will suffer by any increase in their expenditure.
- Others would be able to seek relief under the discretion arrangements.
- None
- None
- Not qualified to comment
- Unemployed, families on benefits
- working single parents, maybe covered by this
- Unfortunately, I couldn't see a definition of vulnerable persons so I can't say.

24.2 Paper responses

- Pensioners and vulnerable persons will remain protected from these changes – what other groups of people, if any, do you think would be disproportionately affected by your preferred option?
- Open-Ended Response
- Single parent/children with learning disabilities.
- NONE. If there are two people in a property both working even on a minimum wage it should be affordable.

Council Tax Support Scheme 2016/17 – Supporting Information

- None. True citizens who have worked honestly within the community will always want the genuine cases to be protected. Layabouts and nere-do-wells MUST be made to provide for themselves NOT given hand-outs.
- I think some pensioners are better off than others. However, the current system is income based, so I believe, so it is as fair as it can be given that it is in general an unreasonable tax as lower income people pay proportionately more of their income than higher paid people.
- I think single people who are affected by the rise in pension age, should be considered for a Council Tax reduction.
- Families with young children
- As you have made allowances for pensioners and vulnerable persons as long as you remember the vulnerable people and low income that suits me. Thank You.
- Armed Forces & Retirees
- I don't understand
- None
- Everyone should be entitled to it
- Low income families
- xxxxxxxx is a pensioner and my carer and lives in the property with xxxxxxxx
- People with young children, teens and students
- If any serious changes are made, everyone could be affected.
- Service men & women
- N/A
- No groups would be hurt if changes are not applied.
- Those with Mental Health needs and those that have served our Country
- ?
- No change
- I hope as few as possible
- Disabled people!
- No comment
- We cannot share a bedroom as both of us suffer with severe sleep deprivation.
- None

Council Tax Support Scheme 2016/17 – Supporting Information

- I don't think it should make a great difference but every person has their own circumstances. I feel that if things are manageable as they are - why have great changes.
- Just because people may work don't mean they are financially stable. I think if people need help they shouldn't be singled out.
- I am 61 years old and having to pay so much Council tax is really crippling.
- Pensioners
- I am not sure that my choice will disproportionately affect any other group.
- Yes
- Don't know
- None I hope
- None
- Not Sure
- Not Sure
- I think widows/widowers of working age should get more help from reductions (not just the 25% dingle occupancy)
- NONE
- Just do not know what to say I am 85 year of age and do not know what all this is about
- I'm 70 years old and disabled
- People like myself 62 years of age not employed and not receiving a pension
- No idea
- I do not think some of these questions apply to me
- I'm a vulnerable person should be protected
- No comment
- Am vulnerable have lost floating support Am anxiety and suffer mental health problems and struggle to leave the home alone No services for my mental health or support network due to cutbacks
- I think that young single mothers should be protected. Based on their income and other benefits that may be claimed. If over a set amount they should not be protected
- Don't know
- Don't no

Council Tax Support Scheme 2016/17 – Supporting Information

- None
- People with disabilities
- I want to protect the elderly and vulnerable anyhow Important that the elderly and vulnerable are protected from all
- None
- I think any low income people will be affected but sometimes we all have to do what we can
- I'm sorry but I cant bother to have anything to do with it. You've cocked up everything good and proper. All your thinking about is how to rip off everyone that has anything to do with the town
- My son has Downs syndrome 23 years old do not work. I cannot work on Income support because I have to look after him and I have to pay council tax which I am finding very hard to pay. Could you look into my case I cant see why we have to pay anything
- Any person that can work should work. I did. I had 4 children to bring up. I never went on the dole. I took any work offered to me to put bread on the table (I loved going to work)
- No opinion
- Disabled people Unemployed Refugees
- Make no change to the existing CTR
- NO
- None
- I am a pensioner
- I can't answer any of 1/11/12 as I am not familiar with the choices on offer or the Council's ideas
- I do not know

25. Pensioners and vulnerable persons will remain protected within the CTR Scheme - what other groups, if any, do you feel should be exempt from your preferred option?

25.1 Internet responses

- Disabled
- Disabled
- *zzzzzzzzzzzzzzzzzz*
- As above - we are concerned that vulnerable people are correctly defined and identified and that the protected "vulnerable persons" category should not be shrunk. In fact, the bureau feels that if CTR is decreased then protection should be expanded to include single people on JSA. We are also concerned that some residents with mental health issues and receiving benefits should also be classed as "vulnerable" and therefore protected. Some pensioners (on State Retirement Pension and Pension Credits) who will get full CTR are likely to have higher incomes than those on JSA. From the WBC website it appears that residents in receipt of ESA are already included in the "vulnerable" protected class and we assume this will continue.
- We are not socially healthy. The fixation of cuts in the wrong place - if my needs were understood i.e. less isolated (always linked with finance this for councils) then I wouldn't begrudge contributing a bigger percentage of council tax.
- Low income
- Low income
- Low income
- I'm a pensioner and my Wife is my carer. She resigned her job because I have an imbalance problem and at the moment, we pay £144.00 a month for council tax and were hoping that you can reduce our council tax. Thank you
- As above
- None
- The list of "vulnerable" should be detailed to answer this in full, Assume disabled and pensioners would remain as at present.
- Disabled, single parents who are lower paid.
- None
- Those with short term vacant home - i.e. seconded abroad (T.R. - Company exc) active service main earner - rebuilds/or own occupation/own build re-application - those unable to sell - neg. equity - empty property during lengthy probate + ind assist to fund security or caretaker who pays CT on own home in UK - make it simple!!
- Low incoming families where both adults or the single parent works.
- As above

Council Tax Support Scheme 2016/17 – Supporting Information

- Anyone with a disability or out of work
- Don't know
- Just pensioners and vulnerable persons alone seems ok.
- The list of "vulnerable" should be detailed to answer this in full. Assume disabled, and pensioners would remain at present
- As above
- None, CTR is only awarded to households that really need the help so it cannot be changed for any.
- Single Parents
- Zero
- None
- None
- Don't know
- Not sure regarding groups
- People on long term disability
- People on JSA & ESA
- Anybody on ESA support group as they can not work at present.
- Nobody
- Very low income groups who may be working but still entitled to a high level housing benefit
- Charities
- Yes
- Charitable organisations
- Don't know
- Again families with children and unemployed
- As above
- People with lot of money
- None
- Low income

Council Tax Support Scheme 2016/17 – Supporting Information

- Those with disabilities who either cannot work or can only do limited working hours (ie: not entitled to DLA/PIP)
- Don't know
- single parent families
- People on low income with young families
- Sorry don't know/not sure
- None
- Single people, they use less services and have less money.
- Single people with young children, who are willing to work when children are old enough for school.
- More than 2 persons in household increasingly more wage earner family are staying at home. Therefore more money going in to that household. Somehow increase Council tax!!
- None - nobody should be exempt
- Children Centres
- Rich people should pay more, they can afford to pay.
- Families with children
- Anybody who has no money like myself.
- Families with young children
- As per 11 above
- ?
- Very low income
- I think each case should be looked at individually. If you work and are on a low income and it would be a genuine struggle then you should be entitled to CTR.
- None
- College / Uni Students
- None
- Those with disabilities
- Disabled
- As above

Council Tax Support Scheme 2016/17 – Supporting Information

- Not sure
- I think as long as those who are vulnerable are included in the category "vulnerable" and not excluded then changes are fair. The challenge will be ensuring all those who are genuinely vulnerable are included in this category /definition.
- I do hope that disabled people are in the vulnerable persons, as most find it hard if not helped in some way.
- The unemployed
- None
- People who have financial issues which results in lack of income to disabled children. I think that people who have self inflicted reasons which stops them from working and paying their way should have to pay a larger amount of council tax before help to force them to stop what they are doing as they get too much help as it is e.g. alcoholics, drug addicts and repeat offenders
- Do not know
- Don't Know
- People with mental health problems
- Anybody who has no money like myself
- As above
- As above
- Low earners & people on long-term sick
- Don't know
- Pensioners with private pension or good pension. Two income households with over £25,000 each.
- None
- Anyone with a disability
- Cannot think of any.
- People who are not informed and don't know what help can be offered them
- Don't know of any
- People with low incomes
- Veterans ex military
- Police, Fire, Councils, Charities and Small Businesses
- Many pensioners do not need this help but if they do they should get it. I can't think of anyone else who should be exempt - except of

Council Tax Support Scheme 2016/17 – Supporting Information

course vulnerable adults!

- None
- Purely, income level
- Disabled
- Parents with young children
- Single Person
- As above
- As above
- None
- The low paid worker
- Single unemployed people, £75pw is not enough to cover a large Council Tax bill.
- None
- None
- Jobseekers should not pay tax.
- Blind, Partially sighted, Disabled
- Parents of disabled children
- Disabled unable to work
- People that are 'blind' or partially sighted, disabled for a reason should be exempt from paying Council Tax
- Nobody
- As Above (")
- Disabled people who are in need of live-in care at home either by family or outside organisations but I would assume that these people would be included in "vulnerable persons"
- People who are unable to work thru no fault of their own.
- Just don't know, it's such a hard world and the council knows better who these groups are.
- Those on low incomes and benefits.
- Those operating charitable operations from such premises.

Council Tax Support Scheme 2016/17 – Supporting Information

- Anyone on zero hours contracts. Anyone suffering a major accident which leaves them temporarily incapacitated.
- none
- None
- Small businesses
- Severely disabled.
- None
- None
- none
- None
- Full time carers
- None
- Disabled people, people who are unable to work due to health or caring for a dependent.
- as above
- registered disabled.
- No comment
- None.
- None
- Single parents
- Others would be able to seek relief under the discretion arrangements.
- None
- None
- Not qualified to comment
- Unemployed, families on benefits
- working single parents, maybe covered by this
- As I said there is no definition of vulnerable persons by which to judge this but I'm hoping it means disabled people and their carers. If not, they are the groups I feel should be exempt.

25.2 Paper responses

- N/A
- None
- I feel that "incomers" that have not paid into the system should not benefit from any support. If you have a bank account - you cannot make a withdrawal if you do not have the funds available.
- Answer 11 covers 12 as well. Perhaps Council Tax should reflect the disproportion between those with higher incomes paying same rate as lower incomes for smaller sized properties but do not see that happening as probably to costly to administer. The difference between an "A" and an H" or a "D" property is vast. People occupying "A" & "B" sized properties are asked to pay proportionally far more Council Tax than Band "D". Does not make sense to me other than penalize those who have less, earn less and struggle more. Not right!!
- I think single parents should still be exempt from a reduction in help with Council Tax.
- as above
- As above
- Everyone should be entitled to it
- as above
- I don't understand
- None
- I receive disability pension/allowance of George McBarnett is an OAP.
- As above
- Anyone who meets the criteria should be protected.
- Service men & women
- Don't know
- None
- People who cannot work full-time through no fault of there own.
- No change
- If they are working for a living wage! I don't feel that anyone should be exempt but today how many people are being paid a living wage. It is still a world of haves and have-nots, so what can I say that won't make someone suffer.
- Disabled people!

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- No comment
- Care Workers
- I don't know much about this to comment.
- Single parents and families on low income.
- Pensioners
- As long as people are working I think that each case should be assessed individually.
- Although I am not a pensioner I feel they need support especially with rising fuel and additional health costs.
- Yes
- I think people with vulnerable children should be protected too as our income is very limited due to having child all the time and not being able to work as we want to.
- as above
- None
- Not Sure
- Not Sure
- Person suffering chronic depression
- Just do not know what to say I am 85 year of age an do not know what all this is about
- I'm 70 years old and disabled
- People on low income who are struggling
- do not know
- To stay exempt
- I will soon be 70 years old I would like to thank West Berkshire Council for the way you looked after me
- Leave things as they are
- Im a vernable person should be protected
- No comment
- Am vulnerable and have lost floating support due to cutbacks Am using my DLA to pay for housework ironing to be done on weekly basis
- I do hope that disabled people are in the vulnerable persons as most find it hard if not helped in some way

Council Tax Support Scheme 2016/17 – Supporting Information

- Don't no
- None
- People with disabilities
- People with mental health problems
- People that are "blind" or partially sighted, disabled for a reason should be exempt from paying council tax
- None
- Many pensioners do not need this help but if they do they should get it. I cant think of anyone else who should be exempt -except of course vulnerable adults!
- I am just bloody sick of the lot of you. I just hope when the time comes we will be able to kick you all out with a big pointed toe up the ass. What with all of these extra car park tickets and the threat of monthly bin collections the whole lot of you are a load of crap. For gods sake get real you load of bums
- My son is very vulnerable. I fin it hard to write letters but I sure I shouldn't pay
- I don't know what other means. Is there Every one should work if they can. If able too. Vulnerable people should be protected
- No opinion
- Pensioner
- None
- we are pensioners so we cannot speak for others
- Public transport needs addressing lack of it in Hungerford - Newbury