

# COUNCIL

22 NOVEMBER 2022

## REFERENCE FROM CABINET

### **A.4 THE LOCAL COUNCIL TAX SUPPORT SCHEME, DISCRETIONARY COUNCIL TAX EXEMPTIONS / DISCOUNTS / PREMIUMS FOR 2023/24 AND ANNUAL MINIMUM REVENUE PROVISION POLICY STATEMENT 2023/24**

(Report prepared by Ian Ford)

#### **PART 1 – KEY INFORMATION**

##### **PURPOSE OF THE REPORT**

The Council is asked to consider the recommendations submitted to it by the Cabinet in respect of the Local Council Tax Support Scheme 2023/2024, Council Tax Exemptions, Discounts and Premiums for 2023/2024 and the Annual Minimum Revenue Provision Policy Statement 2022/2023.

##### **EXECUTIVE SUMMARY**

At its meeting held on 4 November 2022 (Minute 73 refers), the Cabinet had considered a joint report of the Housing Portfolio Holder and Corporate Finance & Governance Portfolio Holder (A.6) which had sought its agreement for recommending to Full Council the following:

- Local Council Tax Support Scheme 2023/24 (LCTS) (including associated exceptional hardship policy);
- Discretionary Council Tax Exemptions, Discounts and Premiums for 2023/24; and
- Annual MRP Policy Statement for 2023/24.

It was reported to Cabinet that, given the impact on residents from welfare reforms, including universal credit along with the on-going impact from COVID19 / cost of living challenges, it was proposed to continue with the principle of providing financial stability wherever possible to Tendring claimants. It had therefore been proposed to keep the 2023/24 LCTS scheme the same as for 2022/23, which provided for a maximum discount of 80% for working age claimants.

Cabinet had been informed that the associated exceptional hardship policy had also been subject to annual review and that it was not proposed to make any changes from the scheme operating in 2022/23 and so it would remain available to support eligible claimants. Additional financial support remained available to claimants via this scheme, which was supported by associated COVID 19 grant funding from the Government.

In respect of discretionary council tax discounts, exemptions and premiums (including discounts for young people leaving care), it was also not proposed to make any changes for 2023/24, with the same levels applying as in 2022/23.

Members had been further informed that the Annual Minimum Revenue Provision Policy Statement had also been reviewed for 2023/24 with no changes proposed.

Cabinet was advised at that meeting that if it was agreed that no changes were necessary to the proposed LCTS scheme, there would be no need for public consultation. However, if

any amendments were proposed and approved at this meeting of the Full Council, then public consultation would be required before the final scheme could be agreed and adopted. Consequently, if consultation was required, this Council would have to notify the precepting authorities that the final council tax base would be delayed and not available until late in the budget cycle.

Given the recommendation to continue with the existing LCTS scheme, it had not been proposed to formally refer it for scrutiny to the Resources and Services Overview and Scrutiny Committee, on the grounds that it would be considered by Full Council at this meeting.

To enable the implementation of an LCTS Scheme in 2023/24 along with the required council tax discounts, exemptions and premiums and an MRP Policy Statement it had been:-

***“RESOLVED that Cabinet -***

*a) agrees that the LCTS scheme for 2023/24 remains the same as the current year, as set out as Appendix A and recommends to full Council:*

*i) that the LCTS set out as Appendix A be approved with the maximum LCTS award being 80% for working age claimants;*

*ii) that subject to a)i) above, delegation be given to the Assistant Director Finance and IT in consultation with the Housing Portfolio Holder to undertake the necessary steps to implement the LCTS scheme from 1 April 2023;*

*b) agrees the Council Tax Exceptional Hardship Policy as set out in Appendix B;*

*c) agrees the discretionary Council Tax exemptions, discounts and premiums for 2023/24 as set out in the appendices and recommends to full Council:*

*i) that the locally determined council tax discounts as set out in Appendix C be approved;*

*ii) that the council tax discount policy for young people leaving care as set out in Appendix D be approved;*

*iii) that the discretionary council tax premiums set out in Appendix E be approved;*

*iv) that the Assistant Director Finance and IT, in consultation with the Housing Portfolio Holder, be authorised to undertake the necessary steps to implement the council tax exemptions, discounts and premiums from 1 April 2023; and*

*d) recommends to Council that the Annual Minimum Revenue Provision (MRP) Policy Statement for 2023/24, as set out in Appendix F, be approved.”*

A copy of the published Housing Portfolio Holder and the Corporate Finance and Governance Portfolio Holder’s joint report (and its appendices) to the Cabinet meeting held on 4 November 2022 is attached to this report.

## RECOMMENDATIONS

That Council approves that –

- (a) the LCTS scheme for 2023/24 remains the same as the current year, as set out as Appendix A to item A.6 of the joint report of the Housing Portfolio Holder and Corporate Finance & Governance Portfolio Holder as submitted to the meeting of the Cabinet held on 4 November 2022 with the maximum LCTS award being 80% for working age claimants [APPENDIX 2];
- (b) the Assistant Director (Finance and IT), in consultation with the Housing Portfolio Holder be authorised to undertake the necessary steps to implement the LCTS scheme from 1 April 2023;
- (c) the Council Tax Exceptional Hardship Policy, as set out in Appendix B to the aforementioned joint report as submitted to the meeting of the Cabinet held on 4 November 2022 be approved [APPENDIX 3];
- (d) the locally determined council tax discounts, as set out in Appendix C to the aforesaid joint report as submitted to the meeting of the Cabinet held on 4 November 2022 be approved [APPENDIX 4];
- (e) the council tax discount policy for young people leaving care, as set out in Appendix D to the above mentioned joint report as submitted to the meeting of the Cabinet held on 4 November 2022 be approved [APPENDIX 5];
- (f) the discretionary council tax premiums, as set out in Appendix E to the aforementioned joint report as submitted to the meeting of the Cabinet held on 4 November 2022 be approved [APPENDIX 6];
- (g) the Assistant Director (Finance and IT), in consultation with the Housing Portfolio Holder, be authorised to undertake the necessary steps to implement the council tax exemptions, discounts and premiums from 1 April 2023; and
- (h) the Annual Minimum Revenue Provision (MRP) Policy Statement for 2023/24, as set out in Appendix F to the aforesaid joint report as submitted to the meeting of the Cabinet held on 4 November 2022 be approved [APPENDIX 7].

## BACKGROUND PAPERS FOR THE DECISION

Published Minutes of the meeting of the Cabinet held on 4 November 2022.

## APPENDICES

**APPENDIX 1** = Published A.6 Joint Report (and its appendices – see below) of the Housing Portfolio Holder and the Corporate Finance and Governance Portfolio Holder for the meeting of the Cabinet held on 4 November 2022

**APPENDIX 2** = A.6 Appendix A Proposed Local Council Tax Support Scheme (summary) 2023/24

**APPENDIX 3 = A.6 Appendix B Council Tax Exceptional Hardship Policy**

**APPENDIX 4 = A.6 Appendix C Council Tax Discounts and Exemptions 2023/24**

**APPENDIX 5 = A.6 Appendix D Care Leavers Council Tax Discount Policy**

**APPENDIX 6 = A.6 Appendix E Council Tax Premiums 2023/24**

**APPENDIX 7 = A.6 Appendix F Annual Minimum Revenue Provision Policy Statement 2023/24**