


Report to:	Council		
Date of meeting:	14 February 2024		
Report of:	Lee Fallows, Director of Corporate Resources	Report Number:	34210
Reporting Officer:	Phil Rimmer, Assistant Director, Revenues, Benefits and Customer Services		
Contact Officer:	Phil Rimmer, Assistant Director, Revenues, Benefits and Customer Services		
Report title:	Local Council Tax Support Scheme 2024/25		
<u>CONFIDENTIALITY</u>			
<u>Non- confidential</u>			
<p>This report does not contain information which means it should be considered without the press or members of the public being present.</p> <p>The starting point for all reports should be that they should be available to the public. As a public body there should be an aim for openness and transparency.</p> <p>Most reports will not be confidential and will be published on the Council's website which is publicly accessible.</p>			
Purpose:	To confirm Bolton Council's Local Council Tax Support Scheme for the financial year 2024/25		
<u>Recommendations:</u>	The Council Is recommended to approve the Local Council Tax Scheme for the financial year 2024/25		
<u>Decision:</u>			
<u>Background documents:</u>	 Bolton S13A CTR SCheme 202425 FINA		
<u>Signed:</u>		Monitoring Officer	
<u>Date:</u>			

<u>Consultation with other officers</u>															
Finance	Yes	05/02/2024	Tony Glennon												
Legal	Yes	05/02/2024	Helen Gorman												
HR	No	Date	Insert name												
Procurement	No	Date	Insert name												
Climate Change	No	Date	Insert name												
Information Governance	No	Date	Insert name												
Equality Impact Assessment	Yes	05/02/2024	Rebecca Albrow												
Post consultation reports Please confirm that the consultation response has been taken into consideration in making the recommendations.			No												
Vision outcomes Please identify the appropriate Vision outcome(s) that this report relates or contributes to by putting a cross in the relevant box.			<table border="1"> <tr> <td>1. Start Well</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>2. Live Well</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>3. Age Well</td> <td><input checked="" type="checkbox"/></td> </tr> <tr> <td>4. Prosperous</td> <td><input type="checkbox"/></td> </tr> <tr> <td>5. Clean and Green</td> <td><input type="checkbox"/></td> </tr> <tr> <td>6. Strong and Distinctive</td> <td><input type="checkbox"/></td> </tr> </table>	1. Start Well	<input checked="" type="checkbox"/>	2. Live Well	<input checked="" type="checkbox"/>	3. Age Well	<input checked="" type="checkbox"/>	4. Prosperous	<input type="checkbox"/>	5. Clean and Green	<input type="checkbox"/>	6. Strong and Distinctive	<input type="checkbox"/>
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3. Age Well	<input checked="" type="checkbox"/>														
4. Prosperous	<input type="checkbox"/>														
5. Clean and Green	<input type="checkbox"/>														
6. Strong and Distinctive	<input type="checkbox"/>														

1 INTRODUCTION & BACKGROUND

- 1.1 Under the Local Government Finance Act 2012 the council is required to provide a Local Council Tax Support Scheme (LCTS) that is administered locally for the residents of Bolton. This replaced the national Council Tax Benefit (CTB) scheme which the Council previously administered on behalf of the Government.
- 1.2 The LCTS Scheme is designed to provide financial support to people who are liable for council tax and meet the conditions of the scheme. The government implemented regulations that protect pension age claimants, ensuring that they continue to receive the same level of financial support that was received under the previous national Council Tax Benefit Scheme. The council has responsibility for setting the conditions of entitlement for working age claimants in their LCTS scheme.

2 THE CURRENT LOCAL COUNCIL TAX SCHEME

- 2.1 The government's prescribed LCTS scheme applied to pension age claimants who are protected under the scheme. This means that changes made to the LCTS scheme apply to working age claimants only.
- 2.2 Under the current LCTS scheme, pension age claimants receive a maximum of 100% of their council tax liability, subject to a means test. In comparison, working age claimants can receive a maximum of 82.5% of their council tax liability (a top slice of 17.5%) subject to a means test. Other features of the local scheme include a £1 minimum award, £3,000 capital limit, no entitlement to second adult rebate, no backdating of awards and specific rules around maintenance and earnings disregards.
- 2.3 On 17th August 2023, a Policy Development Group (PDG) met to consider the current scheme and discuss possible options for revising the scheme. The outcome of the PDG was a recommendation that the LCTS scheme for 2024/25 remains unchanged.
- 2.4 The current LCTS scheme is designed around a number of key principles:
- Support the initiative to work
 - Support the Child Poverty Agenda
 - Balance the costs of collecting additional council tax with the aim of maximizing council income
 - Where possible reduce the administrative burden in determining entitlement to LCTS

3 EQUALITY IMPACT ASSESSMENT (EIA)

- 3.1 Under the Equality Act 2010, the council has a general duty to have due regard to the need to:
1. **eliminate unlawful discrimination**, harassment, victimisation and any other conduct prohibited by the Act;
 2. **advance equality of opportunity** between people who share a protected characteristic and people who do not share it; and
 3. **foster good relations** between people who share a protected characteristic and people who do not share it.

- 3.2 It is important to consider how the proposals contained within this report may impact positively or negatively on protected characteristics.
- 3.3 It has been determined that due to the proposal to make no changes to the existing Local Council Tax Support scheme, it is not anticipated that the proposals within this report will have a differential impact on any of Bolton's diversity groups, including staff. A full EIA is therefore not required at this stage, however the EIA Screening Tool has been completed and is included at Appendix 1.

4 CONSULTATION AND ENGAGEMENT

- 4.1 There is no requirement to consult.

5 VISION 2030

- 5.1 Links to start well, live well and age well by protecting pensioners on low income, supporting working age residents on low income, supports the alleviation of child poverty and the transition from benefit into employment.

6 RECOMMENDATIONS

- 6.1 The Council is recommended to:

Approve the Local Council Tax Support Scheme for the financial year 2024/25.

APPENDIX 1

Equality Impact Assessment

Initial Screening for relevance: Details of Impact (Part 1)

Directorate:	Corporate		
Section:	Revenues, Benefits and Customer Services		
Person completing this form:	Phil Rimmer	Date:	05 February 20

Title of report or proposal:		Report No	
Local Council Support Scheme 2024/25		34210	
Brief details of proposal, including the aims, objectives and purpose (all strategies, policies, reviews, projects, existing proposals, etc will be referred to as 'proposal'):			
<p>Update: Following a Policy Development Group meeting on the 17th August 2023, it is proposed that there are no changes to Bolton's Local Council Tax Support scheme for the financial year 2024/25. Council is therefore recommended to approve the Local Council Tax Support scheme for the financial year 2024/25. The impacts of the full EIA undertaken in December 2020 are still relevant and mitigations will continue to be implemented.</p>			
'Proposal' status (please tick)	Proposed / New	<input type="checkbox"/>	Existing (i.e.: routine recommission) Previously full EIA completed as part of proposals to change the LCTS Scheme on 14/12/2020
Bolton Council Led	<input checked="" type="checkbox"/>	Partner Led (Please attach partner EIA, and complete section 3 - EIA sign off sheet, as screening not needed)	Click or tap here to enter text.

Public sector bodies need to be able to evidence that they have given due regard to the impact and potential impact on all people with 'protected characteristics' in shaping policy, in delivering services, and in relation to their workforce.

Under the Equality Act 2010, the council has a general duty to have due regard to the need to:

1. **eliminate unlawful discrimination, harassment**, victimisation and any other conduct prohibited by the Act;
2. **advance equality of opportunity** between people who share a protected characteristic and people who do not share it; and
3. **foster good relations** between people who share a protected characteristic and people who do not share it.

By completing the following questions the three parts of the equality duty will be consciously considered as part of the decision-making process.

Details of the outcome of the Equality Impact Assessment must also be included in the main body of the report.

Which stakeholder groups will potentially be impacted?									
Residents	<input checked="" type="checkbox"/>	Partners	<input type="checkbox"/>	Workforce	<input type="checkbox"/>	Service users	<input type="checkbox"/>	Businesses	<input type="checkbox"/>
CVS Sector	<input type="checkbox"/>	Members	<input type="checkbox"/>	Other (please state)	Click or tap here to enter text.				

Anticipated Negative Impacts														
Protected Characteristics / Groups	N/A	Age	Armed Forces	Care Leavers	Caring Status		Gender Reassignment	Marriage / Civil Partnership	Pregnancy & maternity	Race	Religion / Belief	Sex	Sexual Orientation	Socio-economic
1) Will the 'proposal' potentially present any challenges / barriers to any protected groups?	<input type="checkbox"/>	x	<input type="checkbox"/>	<input type="checkbox"/>	x	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	x
2) Will any group be potentially excluded as a result of implementing your 'proposal'?	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
3) Does the 'proposal' have the potential to worsen existing discrimination or inequality?	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
4) Will the 'proposal' have a potential negative impact on community / partnership relations?	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

Anticipated Positive Impacts

Protected Characteristics / Groups	N/A	Age	Armed Forces	Care Leavers	Caring Status				Marriage / Civil Partnership	Pregnancy & maternity	Race	Religion / Belief	Sex	Sexual Orientation	Socio-economic
5) The 'proposal' could potentially reduce known inequalities , promoting equality of outcome or opportunity.	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
6) The 'proposal' has the potential to support inclusion and engagement from protected groups.	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
7) The 'proposal' has the potential to foster good relations between people.	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
8) The proposal could reduce the potential for harassment or discrimination .	x	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Consultation / engagement / research findings	Full consultation was undertaken in 2020 following proposals to change the scheme. No requirement to consult on current proposals as there are no proposed changes to the LCTS scheme for 2024/25.														

Brief bullet point summary of positive / negative impacts:

Update: It is recommended that the Local Council Tax Support Scheme for the financial year 2024/25 retains the same local features as the current scheme.

A full EIA has previously been undertaken, and whilst it is proposed that there are no changes to the existing LCTS scheme, it is recognised that the nature of the support scheme means that there will continue to be some adverse impacts for working age customers, people with disabilities, carers and those from low socio-economic communities. Mitigation therefore remains a key part of Bolton's local scheme and seeks to limit the scale of the impact on the most vulnerable, by continuing with the following aspects of the current scheme:

- An extended payment of 4 weeks when a claimant moves off a legacy benefit into paid work continues, to incentivise work (this effectively extends the level of LCTS that a customer is receiving prior to starting work for a period of 4 weeks)
- Earnings disregards will remain in place to continue to provide work incentives
- Child benefit continues to be disregarded in full, to support the council's approach to reducing child poverty
- Disregards around certain disability benefits will continue (e.g. Disability Living Allowance and

Personal Independence Payments are currently disregarded in full), to mitigate the impact on those who are vulnerable as a result of their disability

- War pensions/widows' pensions continue to be disregarded in full.

Mitigation

It is recognised that the proposal set out in this report and EIA will have some impacts on working age residents who are in receipt of LCTS, including families and those on low incomes. Mitigating the worst of these impacts as far as possible and practical is therefore an important consideration. While there will be some financial impact for claimants which cannot be avoided, several steps will be taken to offer support:

- The proposal seeks to protect vulnerable groups, including pensioners.
- The proposal will continue to include work incentives, for those who are able to take advantage of employment opportunities
- Effective welfare information will be central to ensuring that claimants are informed about the changes at the appropriate time; and are supported/ signposted to suitable advice and guidance if required. It is recognised that information may need to be tailored appropriately for different audiences.
- A discretionary fund will continue to be in place to help alleviate severe hardship caused by changes to the scheme.

Details of any cumulative impact

Decision:

No major adverse impact identified, therefore a full EIA is not required (complete sign off sheet in section 3 and send to your Departmental Equalities Lead)	<input type="checkbox"/>
Impacts identified in screening process, therefore a full EIA is required.	<input checked="" type="checkbox"/>
This is a new policy, business improvement review or savings review, therefore a full EIA is required.	<input type="checkbox"/>

Equality Impact Assessment

Full EIA (Part 2)

Directorate:

Corporate

Section:

Revenues, Benefits and Customer Services

Person completing full EIA:

Phil Rimmer

Date:

05 February 2024

Stakeholders involved in the development of the 'proposal' and how they are involved: (please list)

Residents consulted in 2020 when proposals were made to change the scheme, no proposed changes to the current scheme so impacts and mitigations remain the same.

2) Impact to protected characteristics (only list the impacts & mitigations to those characteristics identified in the screening process).

a) Age

Summary of impact

There will be an adverse impact for working age claimants. This means that the reforms focus on the working age population, including those on low incomes and families, who will be asked to pay more towards their council tax and will therefore have less disposable income.

Pension age claimants will be protected under the prescribed scheme.

Mitigations to remedy any identified adverse impact

See mitigations outlined above

d) Caring Status

Summary of impact

For people with caring responsibilities, taking advantage of the work incentives built into the scheme may not be a viable option, meaning that they may feel a greater financial impact than someone who is able to take advantage of a work incentive. However, the child benefit disregard offers a degree of protection to families with young children.

Mitigations to remedy any identified adverse impact	See mitigations outlined above. As with all these proposals there is a balance to be found between the savings to be made and the impact on customers, and the proposals seek to protect the most vulnerable as far as possible. It will be important to ensure that, as with all claimants, those who care for children and/or adults are effectively informed of the changes to the scheme and how they will be affected.
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e) Disability

Summary of impact	Customers in receipt of disability benefits will be impacted by a change to the percentage of the top slice in Council Tax liability. Some customers may be impacted due to cost of living collective impact, as identified in the GM Big Disability Report. Where possible, the local council tax support scheme has sought to offer a degree of protection to the most vulnerable.
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Mitigations to remedy any identified adverse impact	See mitigations outlined above
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m) Socio-economic

Summary of impact	There will be a negative impact on those customers who are already on low incomes and who will be expected to pay more of their income towards council tax under the new scheme. There is likely to be some impact in the more deprived areas of the borough where it is more likely for families who are on low incomes (and therefore who are most likely to be claiming council tax support) to live.
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There will be an adverse financial impact for all affected if they have to pay more Council Tax as a result of the changes. A decrease in disposable income within any area of the borough could have some impact on the viability of local shops or businesses.

Mitigations to remedy any identified adverse impact	See mitigations outlined above
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3) Does your proposal cause any adverse impacts to a protected group, where mitigations cannot be implemented?

- Yes:** Please discuss this with your Directorate Equalities Leads before completing the sign off in section 3.
- No:** this process is complete (complete sign off in section 3 and discuss with your Equalities Lead when you plan to review your EIA).

Equality Impact Assessment

EIA Sign Off

This EIA form and report has been checked and countersigned by the Directorate Equalities Officer before proceeding to Executive Cabinet Member(s)

Screening tool completed (please tick)	x	Full EIA completed (please tick)	Yes	N/A
			x	<input type="checkbox"/>
EIA review date (if applicable).		Click or tap to enter a date.		

Please confirm the outcome of this EIA:

Click or tap here to enter text.

Positive impact for one or more groups justified on the grounds of promoting equality - proceed	<input type="checkbox"/>
No major impact identified, therefore no major changes required – proceed	<input checked="" type="checkbox"/>
Adjustments to remove barriers / promote equality (mitigate impact) have been identified – proceed	<input type="checkbox"/>
Continue despite having identified potential for adverse impact/missed opportunities for promoting equality – this requires a strong justification	<input type="checkbox"/>
The EIA identifies actual or potential discrimination - stop and rethink	<input type="checkbox"/>

Report Officer	
Name:	Phil Rimmer
Date:	02 February 2024
Directorate Equalities Lead Officer	
Name:	Rebecca Albrow
Date:	05/02/2024