Committee: Cabinet Agenda Item

Date: 19 March 2015

Title: **Local Council Tax Support Scheme Policy**

Portfolio Holder:

Councillor Robert Chambers

Summary

1. The Local Council Tax Support Scheme Policy was approved when the LCTS scheme was introduced in April 2013. The standard policy was written by ACS, (external Consultancy Company) for all Local Authorities and individualised for local schemes. This was funded through the Pan Essex group of which UDC participates in.

- 2. The policy has been updated to take account of legislative changes relating to Persons from Abroad eligibility and the introduction of Universal Credit.
- 3. The policy has been updated with the annual premiums uprating.
- 4. There are no policy changes for Uttlesford's local scheme.

Recommendations

- 5. The Cabinet is requested to approve the amendments to the Local Council Tax Support Scheme policy as detailed in Appendix A
 - a. Legislative changes relating to Persons from Abroad and the introduction of Universal Credit.
 - b. Annual uprating of the specified premiums.

Financial Implications

6. The financial impact of the premiums uprating is minimal to the Council with the current caseload.

Background Papers

- 7. Guidance from the Pan Essex Group.
- 8. Section 13A of the Local Government Finance Act 1992.

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- 9. The key changes are shown in Appendix A, which is a tracked changes document of the original policy. This shows all changes which include grammatical changes, the key items to be noted are:
 - a. Premiums uprating on pages 109-111
 - b. Persons from Abroad eligibility on pages 28-29
 - c. Universal Credit legislative amendments have been reflected throughout the policy for each of the schemes.

Impact

Communication/Consultation	Not applicable as amendments are minor and does not relate to changes in the scheme		
Community Safety	None		
Equalities	All groups are covered in the policy		
Health and Safety	None		
Human Rights/Legal Implications	None		
Sustainability	None		
None Ward-specific impacts	None		
Workforce/Workplace	None		

Risk Analysis

Risk	Likelihood	Impact	Mitigating actions
Increased Caseload	2 – the current trend is that LCTS cases are reducing, but with the fluctuating economy there is a possibility this will increase again	2 – there would be a financial implication relating to our own scheme where we subsidise Parishes for any loss on their tax base due to LCTS	Monitoring of caseload, to enable planning of increased cost of the scheme to UDC

- 1 = Little or no risk or impact
 2 = Some risk or impact action may be necessary.
 3 = Significant risk or impact action required
 4 = Near certainty of risk occurring, catastrophic effect or failure of project.