

Record of Decision

Proposed Council Tax Support Scheme 2022/23

Decision Taker

Cabinet on 16 November 2021

Decision

That Cabinet recommends to Council:

1. that the Council Tax Support Scheme for 2022/23 be approved;
2. that Council notes the scheme for 2022/2023 includes the standard annual uprating of the personal allowances and premiums. These values take into account the statutory inflationary increase in personal allowances used to calculate entitlement to Council Tax Support. These allowances represent a households basic living needs;
3. that Personal Allowances and Premiums, used to calculate Council Tax Support, are uprated from 1 April 2022 in line with the prescribed Pensioner scheme and national working-age benefits, which are both set by the Government; and
4. that the Chief Finance Officer be given delegated authority, in consultation with the Deputy Leader of the Council and Cabinet Member for Finance and the Cabinet Member for Corporate and Community Services, to make any further adjustments required to the Exceptional Hardship Policy and fund.

Reason for the Decision

The Council has a statutory duty to provide a local Council Tax Support Scheme for working-age households within its area. Pension age households are subject to statutory provisions determined on a national basis that must be incorporated within each authority's local scheme.

Implementation

The Cabinet's recommendations will be considered at the Council meeting on 9 December 2021.

Information

The Council has a statutory duty to provide a local Council Tax Support Scheme for working-age households within its area. Prior to the start of each financial year, the Council must consider whether to revise its scheme or to replace it with a replacement scheme. It must make any revision to its scheme, or apply any replacement scheme, no later than 11 March for the subsequent financial year.

The current scheme needs to be updated each year to take into account the inflationary increase in the personal allowances used to calculate entitlement to Council Tax Support - these allowances represent a households basic living needs. This will ensure the scheme is compliant with the Prescribed Requirements for all local schemes, determined by the Department for Levelling Up, Housing and Communities and also aligned to national working-

age benefits, determined by the Department for Work and Pensions.

At the meeting Councillor Carter proposed and Councillor Cowell seconded a motion that was agreed unanimously by the Cabinet, as set out above.

Alternative Options considered and rejected at the time of the decision

It was the intention to introduce an income banded Council Tax Support scheme from April 2021. This was after the proposed implementation from April 2020 which was unfortunately paused due to delays in receiving the required software and the absence of the required reassurances that all system integration work and testing would be completed prior to our deadline for annual Council Tax billing.

With the onset of COVID 19 in early March 2020 and the fundamental impacts this had on the local economy, it was decided to not progress with plans to introduce a banded Council Tax support scheme for 2021/2022. This has been further paused due to the need to accurately model and forecast the impacts of introducing a new format of scheme.

Is this a Key Decision?

No

Does the call-in procedure apply?

No

Declarations of interest (including details of any relevant dispensations issued by the Standards Committee)

None.

Published

19 November 2021

Signed: _____
Leader of Torbay Council on behalf of the Cabinet

Date: 19 November 2021