

Council Report

Ward(s) affected: All

Report of Director of Resources

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## Local Council Tax Support Scheme for 2018-19

### Executive Summary

Local Council Tax Support (LCTS) enables us to help around 5,000 households to pay their Council Tax, by providing £5.5 million of support. These are households where low incomes do not cover essential housing costs. We share the cost with Surrey County Council, Guildford's share being around 10%.

The Council has a statutory duty to consider annually whether to revise its LCTS scheme (otherwise known as Council Tax Reduction (CTR)), replace it with another or make no changes at all. The Council is obliged to consult with interested parties if it wishes to revise or replace the scheme, although it makes sense to consult even if we do not propose to change the current scheme. The Council must approve a scheme for the 2018-19 financial year by 31 January 2018.

In 2017-18, the scheme remained the same as in 2016. For 2018-19 we propose the following changes, which we forecast can be met from within the existing revenue budget:

- Increase Personal Allowances and Premiums to ensure that the help given does not unduly reduce due to inflation.
- Increase Non-Dependant Deductions to reflect an expectation that their contribution to the household expenses should increase each year.
- Increase the minimum income floor for self-employed claimants to ensure the rule remains simple to understand.
- Mirror the following changes to Housing Benefits to avoid claimants being subject to two confusing sets of rules: reduce backdating to one month; restrict family premium; reduce the allowable period of temporary absence outside Great Britain from 13 to 4 weeks.

We carried out a stakeholder consultation between 6 October 2017 and 3 November 2017. The results of the consultation are set out in section 6 of this report. The results support the proposed changes.

Changes to Personal Allowances and Premiums will increase the cost of the scheme; however, the nature of changing caseload and personal circumstances of claimants means that the increase can be accommodated within the existing revenue budget.

The Council continues to operate in a tough financial climate and our medium term financial plan remains challenging. Passing on further savings via our LCTS scheme in 2018-19 will place additional financial pressure on vulnerable households. A discretionary hardship fund will help support any resident suffering adversely from the consequences of savings in welfare support over the past five years, in addition to the proposed changes for 2018-19.

This report will be considered by the Executive on 28 November 2017 and any comments will be reported to the Council on the Order Paper.

**Recommendation to Council:**

- (1) That the current LCTS scheme (a summary of which is on our website), be amended for 2018-19, as set out in detail in **Appendix 1** to this report, with effect from 1 April 2018.
- (2) That the Council maintains a discretionary hardship fund of £40,000 in 2018-19.

Reasons for Recommendation:

- (1) To ensure that the Council complies with government legislation to implement a LCTS scheme from 1 April 2018.
- (2) To maintain a discretionary fund to help applicants suffering from severe financial hardship.

**1. Purpose of Report**

- 1.1 This report reminds the Council of our current LCTS Scheme, discusses the changes proposed for 2018-19, and reports on the consultation that we are obliged to carry out with stakeholders prior to adopting a scheme for the new financial year.
- 1.2 The report also advises of the level of financial support provided during the year (and previous years) to the most financially vulnerable in the community.

**2. Strategic Priorities**

- 2.1 The work of the Benefits service and Housing and Health service continue to contribute to two of our five fundamental themes – Economy and Society. By processing claims for financial support quickly and accurately the Benefits service supports the most financially vulnerable of our residents. The Housing Rents service works with vulnerable groups preventing homelessness, giving housing advice and enabling residents to maintain employment and live in affordable accommodation.

### **3. LCTS Background**

- 3.1 In April 2013, the government replaced Council Tax Benefit (CTB) with locally determined support schemes. In addition, the government reduced the funding available for such schemes to support those of working age by 10%. For the borough, this equated to a reduction in funding of approximately £700,000, of which approximately 10% related to Guildford Borough Council (as our element of the total council tax is roughly 10%), and 90% to Surrey County Council. The aims of the government's changes were to:
- help decentralise power and give councils increased financial autonomy;
  - support deficit reduction;
  - give councils a greater stake in the success of their local economy.
- 3.2 For 2013-14, the Council agreed to pass on about £300,000 of this funding reduction to residents. We introduced further reductions in the level of financial support from April 2014.
- 3.3 2015-16 saw minimal changes, followed by modest changes in 2016-17 to reduce expenditure by approximately £300,000 (of which only 10% is benefitting this council as the savings are shared with Surrey County Council and the Police and Crime Commissioner for Surrey). In 2017-18, no changes were made.
- 3.4 The schemes implemented from 2013-14 to 2017-18, minimised the impact on vulnerable people as much as possible. Additionally, the Council set aside sums each year to ensure that extra support was available for any resident or family that faced financial hardship because of the benefit reforms.
- 3.5 The government reviewed the LCTS system in 2016. The resulting recommendations were not significant and it is extremely unlikely that the government will revert to the old system of CTB in the near future.
- 3.6 Since 2014, central government funding for LCTS has been rolled into the Revenue Support Grant (RSG) that local authorities receive and is subject to the same cuts. Despite requests from the Local Government Association, it has not been separately itemised, but as our RSG will be zero from 2018, we will receive no further funding for the LCTS payments we make. We do receive a separate payment to subsidise administration. In 2017, this is £93,142.
- 3.7 We have successfully embedded the LCTS scheme into the Housing Benefit (HB) service we operate, with very few complaints from customers about how we administer it or indeed the radical nature of the government's reform. Naturally, we will always be in dialogue with disaffected customers, but they are able to take advantage of the various complaints and appeals mechanisms that are available to them. We have a strong record of accomplishment in dealing with such sensitive issues in a compassionate way.
- 3.8 The embedding of the scheme is good news, as the abolition of CTB in 2013 is one major strand of the government's changes to the welfare state and the most significant change to the Benefits service in over 20 years. This has truly been a transformation on a grand scale. Every council operates a different scheme now,

with many variations designed to encourage more people back into work and address the deficit reduction.

#### **4. Universal Credit (UC) and National Welfare Reform**

- 4.1 Universal Credit replaces six benefits, including HB but not LCTS, with one national benefit. On 20 July 2016, Ministers announced a further delay to the roll out of UC with full rollout forecast for March 2022. The extension of a year to the initial deadline date and 11 years after the government announced its introduction.
- 4.2 Currently, people can only make a claim for UC in Guildford in limited circumstances. As a result, at the end of September 2017 we only had 34 people in total claiming LCTS from us and in receipt of Universal Credit.
- 4.3 This autumn UC is once again in the news, but the timetable for us is currently unchanged. The Department for Work and Pensions (DWP) advised us in July 2016 that Guildford would transfer fully to UC in July 2018. This means we will no longer receive new claims for HB. We will, however, be left with ongoing working age HB until the DWP migrates these cases across to UC. We expect the government to incorporate HB for pension age into pension credit once the roll out of UC is complete. As our caseload remains roughly made up of 50% pension age and 50% working age (table 1 below), it is likely that the resources we currently have in place to administer benefits will be with us for quite some time.

**Table 1**

At 01/04/2017	Caseload
Working Age Claimants	2,549
Pension Age Claimants	2,431

- 4.4 The DWP calculates UC awards on an ongoing basis and they increase or decrease each month in response to changes in income and other factors. This may be problematic if an individual's award of UC changes every month. Until we have more cases, we cannot assess the reality or impact of this on our LCTS scheme.
- 4.5 Housing Benefit is a national benefit administered locally to help those in need with payment of their rent. Although UC will replace HB, in the meantime the government continues to make amendments to the HB regulations. These include changes to match UC, as well as annual increases in things such as personal allowances to protect against increases in the cost of living. Recent changes have included:
- reducing backdating to one month;
  - restricting family premium;
  - reducing the allowable period of temporary absence outside Great Britain from 13 to 4 weeks;
  - placing a two child limit on benefit claims.

## 5. LCTS Review Options

- 5.1 In reviewing our LCTS scheme there are essentially three options available. We can increase, maintain or reduce the current level of financial support available.
- 5.2 We are not in receipt of additional funding and we have already made substantial reductions in the support that we grant. We made these reductions through targeted and considered scheme changes. These ensure that those most in need continue to have their Council Tax reduced to zero.
- 5.3 The New Policy Institute reports that in 2017, 264 (80%) local authorities have implemented schemes where everyone has to pay a percentage of the council tax, no matter what their financial situation is. The consequence of this is a large number of relatively small council tax debts to collect, generating additional work for the Council Tax collection team, and almost inevitably a drop in collection rates.
- 5.4 By contrast our collection rates have, to date, been maintained and, we believe, the most vulnerable residents supported in full. For those adversely affected by our scheme, the Discretionary LCTS Hardship Fund allows for a detailed review of their income and expenditure needs, and financial help where necessary. Officers have concluded that the current scheme is working well, and that further substantial reductions at this time would destabilise this.
- 5.5 We anticipate that full roll-out of UC will necessitate a more thorough review of how our scheme works. The industry suggests that monthly changes in UC paid will generate an excessive administrative burden, and result in council tax payers receiving revised bills so frequently that they cannot pay them before they are revised again. Until we have more UC cases we cannot assess or forecast what changes we may need to make. We will need to revisit this in future years.
- 5.6 We are aware of two councils that operate a local scheme based on income bands. We have not researched these schemes any further, as ours (based on the government's default scheme with local variations) is working well. There seems little point in starting afresh as the work to change our scheme would be considerable, to the point of costing more to administer in the short to mid-term as well as potentially confuse customers. However, it remains possible that the impact of UC will mean this is a model we need to give more consideration to.
- 5.7 The LCTS scheme is complex, containing many variables to tailor assessment to the individual, as did the national Council Tax Benefit that preceded it. Making no changes to the scheme does not "maintain" the level of financial help being given as it freezes some of the allowances used in the assessment calculation. In HB and the national Pension Age Scheme, these figures are updated annually to offset increases in the cost of living. To ensure that we continue to help those most in need we propose that councillors agree to change our scheme to reflect the latest values being used for either Housing Benefit or Pension Age LCTS (set out in **Appendix 1**) for:
- Personal Allowances
  - Premiums
  - Non-Dependant Deductions

- 5.8 Increasing personal allowances and premiums results in claimants receiving more help. Increasing non-dependant deductions means that we expect any non-dependant living in the household to contribute slightly more to household expenses (HB already assumes that they should do so). Individual claims are always changing with individual circumstances, but we have forecast that these changes are likely to increase the LCTS granted by around £25,000 per year.
- 5.9 In any financial year, retrospective recalculations of support are made because of claimant changes in circumstance. Table 2 sets out the sums granted during the financial year, plus adjustments for previous years. Based on this information the proposed increase of around £25,000 will be offset by previous year adjustments and in year changes, and so can be accommodated within the existing revenue budget.

**Table 2**

Year	LCTS at 01/04 £	LCTS at 31/03 £	In Year Change £	Retrospective LCTS changes for previous years £
2013-14	6,720,705	6,578,398	-142,307	n/a
2014-15	6,399,286	6,181,992	-217,294	-69,066
2015-16	6,140,508	5,901,366	-239,142	-171,760
2016-17	5,542,321	5,518,566	-23,755	-51,999
2017-18 At 30/09/17	5,679,604	5,570,045	-109,559	-45,534

NB: a substantial increase in Council Tax will result in a similar increase in LCTS.

- 5.10 In 2016, we introduced a minimum income floor in relation to self-employed LCTS recipients. The minimum income floor is an assumption that, after an initial set up period of 12 months, a person who is self-employed works for a specific number of hours for a set wage. Where this assumed income exceeds the actual income, we use the assumed income to calculate entitlement to LCTS. In 2016, the floor was set as the equivalent of working 35 hours per week at the National Minimum Wage – which was at £6.70 per hour for those over 21 years of age. We have received some feedback regarding the working of the scheme especially with regard to carers being adversely affected. The Discretionary LCTS Hardship Fund remains available to help these claimants where their income and expenditure suggests that they are in need. In response to feedback, we changed the wording on our website to make this clearer. The number of claimants affected is very small, as they need to satisfy multiple criteria: be carers and self-employed working for less than 35 hours per week on less than the minimum wage.
- 5.11 We did not increase the minimum income floor in our scheme for 2017. Officers believe this is illogical for anyone trying to understand the scheme. We therefore propose that councillors agree that the rate should increase each year to the minimum wage in place on 1 January of the scheme year. The scheme change is set out in **Appendix 1**. This may result in some claimants qualifying for less help. Where a claimant is adversely affected, they can apply for help from the Discretionary LCTS Hardship Fund.

- 5.12 The government continues to make amendments to HB. Many of these changes do not affect existing claimants; however, as HB is assessed alongside LCTS officers think the inconsistency is confusing, and does not help to make already complex schemes any easier to understand. We propose that councillors agree to mirror the following changes in the LCTS scheme with effect from 1 April 2018:
- reduce backdating from three months to one month.
  - exclude the Family Premium from applicable amount calculations for new entitlements or where a claimant becomes responsible for a child (under 16) or young person (under 20) for the first time. These families will continue to receive an allowance for each child, but will not receive the additional family premium for the household. The government made this change to HB as part of their preparations for UC and simplification of support scheme calculations.
  - reduce the allowable period of temporary absence outside Great Britain to 4 weeks.

Full text of the changes to the scheme is detailed in **Appendix 1**. The changes will result in a reduction in financial help for some claimants. These claimants already have the same rule applied for their HB assessment. For example it is already important that they apply for help promptly because rent costs considerably more than Council Tax and our ability to backdate it is already restricted to one month.

Where, as a result of the change in the LCTS scheme rule, claimants face financial hardship they can apply for help from the Discretionary LCTS Hardship Fund.

## **6. Stakeholder Consultation**

- 6.1 We undertook a limited consultation via our website as well as seeking the views of our major preceptors (Surrey County Council and the Police and Crime Commissioner for Surrey), our Citizens' Panel and selected partner agencies such as the Citizens Advice Bureau (CAB) and Surrey Welfare Rights Group (SWRG).
- 6.2 Surrey County Council (SCC):
- Supports mirroring changes within the Housing Benefit Regulations.
  - Confirms that the reduced backdating period of Local Council Tax Support from three months to one month is in line with SCC priorities, which include a move to no backdating.
  - Asks that we continue to monitor the impact of changes to the scheme once implemented especially with regard to Non Dependant deductions.
  - Highlights the strain roll out of UC may put on local services, if Surrey experiences similar trends to those areas where UC has already been rolled out.
- 6.3 We will continue to monitor the impact of the scheme, and to provide help to those adversely affected through the Hardship Fund. As noted in paragraph 5.5 we anticipate having to review the scheme in future years in response to the roll out of UC.

- 6.4 The Office of the Police and Crime Commissioner for Surrey (PCC) asks councillors to consider changes in the light of the funding of Surrey Police and thus the ability of the Force to continue to maintain current levels of policing. Whilst our proposed changes do not increase the funding available to PCC, they do not materially worsen their financial position either.
- 6.5 Copies of the SCC and PCC letters are attached to this report at **Appendices 2 and 3** respectively.
- 6.6 Officers met with Maria Zealey, from SWRG, to understand her feedback regarding the self-employed minimum floor in more detail. In summary:
- She felt that, although we have a Hardship Fund to mitigate loss as a result of the scheme rules, it is more cost effective to build rights into the scheme instead of using staff to administer discretionary funds.
  - Although UC operates a minimum income floor, it does not assume full time work for all claimants. Each claimant is given a written claimant commitment that sets out the hours they are expected to work. For carers and the disabled in particular this can be considerably less than 35 hours per week.
  - DCLG guidance in 2012 was to ensure schemes worked with UC and supported work incentives. By imposing a 35 hour minimum income floor on all self-employed claimants, Guildford Borough Council's scheme is not supporting work incentives for these claimants, and could in her opinion be challenged.
  - As the DWP has not fully rolled out UC in Guildford, Maria suggests that we use the individual working hours thresholds set by Working Tax Credit. UC will eventually replace Working Tax Credit.
- 6.7 We have not had many queries since introducing the minimum income floor. Issues have not materialised through requests for help from the Discretionary LCTS Hardship Fund or via difficulties with Council Tax collection. In response to feedback from SWRG, officers have looked in detail at a snapshot of self-employed claims where the self-employed person is in receipt of either carers allowance or a disability benefit.
- Additional information, which we do not currently hold, would be necessary to assess the claims as SWRG suggests. However, assuming that the hours declared are the hours for Working Tax Credits, three applicants would be eligible for additional help.
  - These claims are declaring income from self-employment of £0.01 per week, £0.01 per year and £26.34 per week.
  - Four further applicants would also be better off if we accepted the hours they declared – however, they are not in receipt of Working Tax Credits.
- 6.8 We anticipate that the LCTS scheme will need further review with the roll out of UC, and that it will be appropriate to consider SWRG's suggestion at that time. With regard to the 2018-19 scheme, and indeed the current scheme, the small number of claimants adversely affected by the rule are eligible for help from the Discretionary LCTS Hardship Fund. Officers have concluded the risk is minimal as the Council has a mechanism in place via its hardship fund to ensure that no one suffers financially.



- 6.9 The Citizens' Panel questionnaire - managed by our retained advisors SMSR – was issued to panel members and placed on our website. We carried out the consultation between 6 October 2017 and 3 November 2017.
- 6.10 The main aim of the consultation was to ensure residents had the opportunity to give their views with regard to the proposed LCTS scheme changes for 2018-19. The key objectives of the consultation were as follows:
- To understand residents' views on the proposed changes for 2018-19.
  - To assess the level of agreement towards future options for the LCTS scheme, specifically that all claimants should have to pay a certain fixed percentage of their council tax and the extent to which this may have an impact.
  - To provide residents with the opportunity to suggest other savings or options that could be included in future reviews of the LCTS scheme.

SMSR's full report is set out in **Appendix 4**.

- 6.11 The main findings from the consultation were:
- 74% agreed with updating the amounts used to calculate entitlement.
  - 69% agreed with mirroring the changes within the Housing Benefit Scheme
  - When asked whether all claimants should have to pay at least a certain fixed percentage of their council tax bill, nearly two thirds agreed. 77% of those respondents, however, said that it would not affect their household.
- 6.12 In conclusion, we anticipate that we will need to carry out a more comprehensive review of the scheme with the roll out of UC. Officers will need considerable time to model the financial effects, establish the methodology for a revised scheme and to ensure as many stakeholders as possible respond to consultation in future. This may be difficult to achieve even for 2020-21.

## **7. Equality and Diversity Implications**

- 7.1 We must demonstrate that we have consciously thought about the three aims of the Public Sector Equality Duty, as set out in Section 149 of the Equality Act 2010, as part of the decision making process to develop an LCTS. The three aims the authority must have due regard for are to:
- eliminate discrimination, harassment and victimisation
  - advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
  - foster good relations between persons who share a relevant protected characteristic
- 7.2 The Council must pay due regard to a risk of discrimination arising from the decision before them. There is no prescribed manner in how we must exercise our equality duty, though producing an Equalities Impact Assessment (EIA) is the most usual method. Officers have reviewed and updated our EIA, which is a background paper to this report.

- 7.3 The *protected characteristics* are age, disability, gender reassignment, marriage and civil partnership, pregnancy and maternity, race (including ethnic or national origins, colour or nationality), religion or belief, sex, sexual orientation.

## 8. Financial Implications

- 8.1 The amount of LCTS has reduced since its inception in 2013. Table 3 below shows the total amount paid out over the years when compared to the final year of CTB. As can be seen, we have far exceeded the original required saving of £700,000 in 2012-13, reducing the amount of LCTS paid between 2012-13 and 2017-18 by £1,394,480. However, not all of this will be down to the changes we have made directly, but also the government's central reforms to encourage more people into work and become less reliant on benefits, as well as improvements in the economy.

**Table 3**

Year	Figures as at:	£amount of CTB/LCTS
2012-13 (CTB)	31 March 2013	6,964,525
2013-14	31 March 2014	6,578,398
2014-15	31 March 2015	6,181,992
2015-16	31 March 2016	5,901,366
2016-17	31 March 2017	5,518,566
2017-18	30 Sept 2017	5,570,045

### Collection Fund

- 8.2 The collection fund in relation to council tax continues to be in a healthy position. We brought forward a surplus of £750,000 in to 2017-18. It remains early days with regard to projecting a surplus for the end of 2017-18
- 8.3 Council Tax collection levels remain high with an outturn of 99.32% for 2015-16 followed by 99.27% for 2016-17. This indicates that the changes made to the LCTS scheme are not creating significant levels of bad debt.
- 8.4 Over the past 5 years we have set aside £40,000 to support the most vulnerable in the community should they be facing short-term difficulties in paying their council tax. Despite publicising our scheme widely and making sure claiming hardship funds is as inclusive as possible, we have not yet spent anywhere near our budget, as the following table illustrates.

**Table 4**

Year	No. of applications	Successful applications	Amount of extra support £	Budget £
2013-14	26	8	2,073	40,000
2014-15	64	33	13,371	40,000
2015-16	54	26	10,646	40,000
2016-17	90	49	14,660	40,000
2017-18 to date	41	29	15,221	40,000

This Discretionary LCTS Hardship Fund enables us to assess the income and expenditure needs of any claimants adversely affected by our scheme rules, and provide further financial assistance where necessary. The Council Tax team is aware of the fund and able to advise customers about it. As we propose further changes to the scheme for 2018-19, we are recommending that the fund remains at the same level to ensure that we can provide support to the most vulnerable.

## **9. Legal Implications**

- 9.1 The Local Government Finance Act 2012 introduced local council tax reduction (CTR) schemes to replace CTB from April 2013. The Council Tax Reduction Scheme (Prescribed Requirements) (England) Regulations 2012 contains the mandatory elements for any local scheme and details the scheme that must be adopted for pensioners.
- 9.2 Schedule 1A to the Social Security Contributions and Benefits Act 1992 as amended makes further provision with regard to the LCTS schemes. The Council is under a statutory duty to review its LCTS scheme annually. If the authority wishes to revise or replace its scheme for 2018-19, the Council must (in the following order) (a) consult any major precepting authority (b) publish a draft scheme in such manner as it thinks fit and (c) consult such other persons as it considers are likely to have an interest in the operation of the scheme. The Council must decide on any revision or replacement of the scheme by a meeting of the Council by 31 January 2018.
- 9.3 We will publish our scheme on the Council's website once Council has approved it. Additionally we will publish details of the scheme in the spring 2018, edition of *About Guildford*. We will also notify residents of the scheme, including how to apply for hardship support, via the 2018-19 council tax billing exercise.

## **10. Human Resource Implications**

- 10.1 If changes regarding the introduction of Universal Credit are imminent, officers will advise councillors accordingly.
- 10.2 We currently have a number of vacancies in the HB Service due to retirement and imminent maternity leave. The HB service is vital to supporting vulnerable people and we must pay claims quickly and accurately. The current vacancies will help fund an outsourcing type of solution temporarily, but the medium term intention is to replace all staff to retain a high level of service.
- 10.3 The service restructure has stalled temporarily although the decision not to replace the former Housing Benefit and Council Tax managers has produced significant savings of £150,000. We aim to complete the service restructure before Christmas 2017 and will then be able to review whether we are able to recruit to vacant posts.
- 10.4 Should additional resources be required to maintain the service, funding will be sought from the business pressures reserve.

## **11. Summary of Options**

- 11.1 This report provides an overview of the current position regarding our LCTS scheme and the successes we have experienced with its implementation, from both a customer and financial point of view. The changes introduced since 2013 mean the Council is in the position of not having to make changes for the coming year 2018-19 in order to make financial savings.
- 11.2 The Council is in the position to implement some relatively small changes to the scheme to:
- address the impact of increases in the cost of living,
  - remove some inconsistencies between our LCTS scheme and the national Housing Benefit scheme which are assessed alongside each other,
  - keep the scheme as simple as possible to understand.

We can make these amendments within the existing revenue budget.

- 11.3 Creating a Local Council Tax Support Scheme is not without risk:
- Officers have concluded that the hardship fund helps minimise the risk by providing help for those facing financial hardship because of our scheme rules.
  - An uncertain financial outlook post Brexit puts further financial pressure on vulnerable families, and leads to an imbalance between a prudent local welfare arrangement and significant hardship for claimants. On this basis, officers are recommending only minor changes to our current scheme.
  - The impact of UC remains an unknown, and therefore a further risk. We will keep this under review in future years.
- 11.4 To continue with the momentum of the past five years, the Council is asked to agree that an appropriate hardship fund be maintained in 2018-19, to enable us to continue to support families affected by our local scheme. Officers suggest retaining a £40,000 pot.

## **12. Conclusion**

- 12.1 We have intermittently reduced the amount of support available to meet our financial targets, without overly complicating our scheme and causing customers severe hardship.
- 12.2 To keep administration as cost effective as possible and minimise disruption to the lives of vulnerable people, officers suggest the Council agrees a number of relatively small changes to the scheme to address the impact of increases in the cost of living and to keep the scheme as simple as possible to understand.

## **13. Background Papers**

- [Report to Council 13 December 2012; Local Council Tax Support Scheme Assessment](#)
- [Report to Council 12 December 2013; Review of the 2013-14 Local Council Tax](#)

- [Report to Corporate Improvement Scrutiny Committee 18 September 2014; Welfare Reform – Impact and Service Review; One Year On](#)
- [Report to Council 9 December 2014; Local Council Tax Support Scheme for 2015-16](#)
- Report to Customer and Community Scrutiny Committee 8 September 2015; Review of the 2015-16 Local Council Tax Support Scheme and proposed changes for 2016-17
- [Report to Council 9 December 2015; Local Council Tax Support Scheme for 2016-17](#)
- The 2016 government review of LCTS.  
[https://www.gov.uk/government/uploads/system/uploads/attachment\\_data/file/514767/Local\\_Council\\_Tax\\_support\\_schemes\\_-\\_review\\_report.pdf](https://www.gov.uk/government/uploads/system/uploads/attachment_data/file/514767/Local_Council_Tax_support_schemes_-_review_report.pdf)
- [Report to Society, Environment and Council Development EAB 8 September 2016](#)
- [Report to Council 6 December 2016; Local Council Tax Support Scheme for 2017-18](#)
- Guildford Borough Council LCTS scheme 2017-18.  
<https://www.guildford.gov.uk/article/18603/What-is-Local-Council-Tax-Support-and-how-has-it-changed->
- Localising Council Tax support administration subsidy grant determination (2017 to 2018) (No 31/3080): final allocations  
<https://www.gov.uk/government/publications/localising-council-tax-support-administration-subsidy-grant-determination-2017-to-2018>
- New Policy Institute <http://www.npi.org.uk/publications/council-tax/key-changes-council-tax-support-201718/>
- [Equalities Impact Assessment \(reviewed and updated\)](#)

#### 14. Appendices

Appendix 1: Proposed Changes to The Guildford Borough Council (Council Tax Reduction Scheme) (Persons who are not Pensioners) for 2018-19  
 Appendix 2: Response from Surrey County Council  
 Appendix 3: Response from Police and Crime Commissioner for Surrey  
 Appendix 4: Consultation report from SMSR