

Council Report

Ward(s) affected: All

Report of Director of Finance

Author: Belinda Hayden

Tel: 01483 444867

Email: belinda.hayden@guildford.gov.uk

Lead Councillor responsible: Philip Brooker/Nigel Manning

Tel: 07912 044546/01252 665999

Email: philip.brooker@guildford.gov.uk/nigel.manning@guildford.gov.uk

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## Local Council Tax Support Scheme for 2019-20

### Executive Summary

Local Council Tax Support (LCTS) enables us to help around 5,000 households to pay their Council Tax, by providing £5.7 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 2019-20 financial year by 31 January 2019, to enable annual bills to be calculated correctly.

In 2018-19, we made some small changes to the scheme. We changed some rules to align with Housing Benefit (HB) rules and increased Personal Allowances, Premiums and Non-Dependant Deductions.

For 2019-20, we propose the following changes, which we forecast can be met within the existing revenue budget:

- Increase 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.
- Update Income and Capital Disregards to include "the London Emergencies Trust" and the "We Love Manchester Emergency Fund". This mirrors the government's change to the Pension Age scheme, and honours the intention that help from these funds is to provide for exceptional circumstances. It ensures claimants are treated consistently across all schemes.

We carried out a stakeholder consultation between 24 September 2018 and 22 October 2018. The results of the consultation are set out in section 6 of this report. The results support the proposed changes.

Changes to 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 2019-20 would mean removing help from claimants, which 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 six years, in addition to the proposed changes for 2019-20.

This report will be considered by the Executive on 27 November 2018 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 2019-20, as set out in detail in Appendix 1 to this report, with effect from 1 April 2019.
- (2) That the Council maintains a discretionary hardship fund of £40,000 in 2019-20.

Reasons for Recommendation:

- (1) To ensure that the Council complies with government legislation to implement a LCTS scheme from 1 April 2019.
- (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 2019-20, 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 contributes to two of our fundamental themes: place-making and community.
- 2.2 LCTS provides residents with help with the Council Tax element of their housing costs. By processing claims for financial support quickly and accurately the Benefits

service supports the most financially vulnerable and less advantaged of our residents. It is important that the scheme continues to support those most in need.

### **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).
- 3.4 We made no changes in 2017-18. 2018-19 again saw minimal changes to try to ensure that the help provided did not unduly reduce due to inflation, and to keep the scheme understandable by mirroring changes to some of the HB rules.
- 3.5 The schemes implemented from 2013-14 to 2018-19, 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.
- 3.6 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.
- 3.7 From 2014 the government rolled central funding for LCTS into the Revenue Support Grant (RSG) for local authorities and it was subject to the same cuts. Despite requests from the Local Government Association, it was not separately itemised, but as our RSG is zero from 2018 we receive no further funding for the LCTS payments we make. We do, however, receive a separate payment to subsidise administration. In 2018 this is £87,703.
- 3.8 We have successfully embedded the LCTS scheme into the 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.

- 3.9 The embedding of the scheme is good news, as the abolition of CTB in 2013 was a major strand of the government's changes to the welfare state, and the most significant change to the Benefits service in over 20 years. 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.
- 4.2. Rollout is in two phases:
- Natural migration (when entitlement to one of the underlying benefits changes) began on 24 October 2018 in Guildford and, as a result, we have few UC cases. New working age claims for HB can now only be made in limited circumstances.
  - Managed migration for the remaining caseload was due to take place between July 2019 and March 2023. This represented a further extension of a year to the overall rollout, originally due to be complete in October 2017. At the time of writing (17 October 2018) the DWP has yet to share details of the managed migration timetable with local authorities. The matter is also in the news with a leaked report that the DWP is going to delay rollout to between November 2020 and December 2023.
- 4.3 We will continue to assess ongoing working age HB claims until they migrate 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 48% pension age and 52% working age (see 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 01/04/2018	Caseload
Working Age Claimants	2,490
Pension Age Claimants	2,274

- 4.4 HB 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 both the HB and pension age LCTS regulations. These include annual increases in things such as premiums to protect against increases in the cost of living. In 2017 these also included disregarding income and capital from "the London Emergencies Trust" and the "We Love Manchester Emergency Fund". Both funds having been established in 2017 in response to disasters.
- 4.5 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. We

take income from UC into account when assessing entitlement to LCTS. We anticipate that monthly changes in entitlement will reduce Council Tax collection rates, frustrate LCTS claimants, and increase administrative costs. An increasing number of councils are looking at alternative models for their LCTS schemes as a result.

## **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 2018, 264 (80 percent) 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 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 The New Policy Institute reports that in 2018 around five authorities have moved to a banded income scheme. Within the industry it is clear that many more are considering this, due to the impact of monthly changes in UC on existing schemes. Typically a banded scheme:
  - States that a claimant will receive an award of £x if their income falls in a certain income band, and £y for a different band. This means that there is tolerance for fluctuations in income.
  - Includes rules to reflect different household expenditures linked to household composition (e.g. single, couple, children) and needs (e.g. disability, carers).
  - Includes transitional protection for anyone losing out as a result of the change in entitlement from a previous scheme.
- 5.6 Officers are of the opinion that we need to carry out a more fundamental review of our LCTS scheme that will include consideration of a banded income scheme. This is a substantial piece of work given the research, modelling and consultation required. The rules for our current scheme run to some 136 pages and it is likely that, to be robust and resilient to challenge, a replacement scheme will require something similar. Officers have requested funding as part of the 2018 budget round for a two-year project. This could lead to a completely new scheme from 1 April 2021. In the meantime, we need to review our existing scheme each year.

- 5.7 Our 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 uprated annually to offset increases in the cost of living. To ensure that we continue to help those most in need, we propose that the Council agrees to change our scheme to reflect the latest values being used for either HB or Pension Age LCTS (set out in Appendix 1) for:
- Premiums
  - Non-Dependant Deductions

We amended Personal Allowances for our 2018-19 scheme; however the government did not amend these last year and so we propose that they remain unchanged for 2019-20.

- 5.8 Increasing 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 £2,500 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 £2,500 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	5,679,604	5,533,577	-146,027	-71,346
2018-19 At 30/09/18	5,747,267	5,720,987	-26,280	-29,493

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

- 5.10 We introduced a minimum income floor in relation to self-employed LCTS recipients in 2016. 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.

Our minimum income floor increases in line with the minimum wage in place on 1 January of the scheme year. Where claimants are disadvantaged by the rule they can apply for help from the Discretionary LCTS Hardship Fund.

- 5.11 UC uses a minimum income floor, with some modification where claimants are disabled or carers. This has not been without criticism. On 10 May 2018, the House of Commons Work and Pensions Committee published a report “Universal Credit: supporting self-employment”. This looks at the difficulties of balancing support for entrepreneurship with protecting the public purse. The minimum income floor is intended to incentivise the self-employed to increase their earnings and develop their business, while ensuring that the Government does not subsidise unsustainable low-paid self-employment indefinitely. It highlighted some issues:
- The DWP has no plans to publish any significant analysis of UC’s effect on self-employment until at least autumn 2019.
  - UC awards are calculated monthly, but the self-employed have volatile incomes and the result is that they do not receive the same help as the employed. The report suggests longer reporting periods of up to a year where claimants can demonstrate irregular payment patterns.
  - For the first year of self-employment claimants are exempt from the minimum income floor. The report suggests that in some instances this period should be extended and that a taper off could also be used.

For our LCTS scheme we request annual income and review annually. Where annual figures are not available we accept whatever can be provided for a shorter period of time, and make a note to review this sooner. We have a twelve-month set up period, and where anyone faces difficulty after this time they can apply for help from the Hardship Fund.

- 5.12 We reported in 2017 that Surrey Welfare Rights had provided us with feedback on the way our scheme worked, especially regarding carers and the disabled who were self-employed. In response, we looked more closely at these cases and concluded that:
- the numbers affected were small as claimants need to satisfy multiple criteria: be carers and self-employed working for less than 35 hours per week on less than the minimum wage.
  - we had a satisfactory mechanism in place through our Hardship Fund to ensure that no one suffers financially
  - a further review of our scheme was likely with the roll out of UC and that it was appropriate to consider Surrey Welfare Rights suggestions at that time.
- 5.13 We have not had many queries since introducing the minimum income floor. We would expect significant issues to materialise through requests for help from the Discretionary LCTS Hardship Fund or via difficulties with Council Tax collection, and this has not been the case. We will consider our treatment of the self-employed when we carry out our more fundamental review of the scheme.
- 5.14 The government amended HB and LCTS legislation in 2017 to update income and capital disregards to include “the London Emergencies Trust” and the “We Love Manchester Emergency Fund”. The implication being that help from these funds is to provide for exceptional circumstances. We are not aware of any

claimants in receipt of either of these funds, but officers recommend that we amend our scheme to ensure that we treat any such claimants consistently for both Housing Benefit and LCTS.

Full text of the changes to the scheme is detailed in **Appendix 1**. This change in the scheme rule will not adversely affect applicants.

## **6. Stakeholder Consultation**

- 6.1. We undertook a consultation, from 24 September to 22 October 2018, 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) has no objection to the proposed changes and is pleased that we are continuing with the Hardship Fund. We will continue to monitor the impact of the scheme, and to provide help to those adversely affected through the Hardship Fund.
- 6.3 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.
- 6.4 Copies of the SCC and PCC responses are attached to this report at **Appendices 2 and 3** respectively.
- 6.5 The main aim of the online consultation was to ensure residents had the opportunity to give their views with regard to the proposed LCTS scheme changes for 2019-20. The key objectives of the consultation were as follows (full report is attached at **Appendix 4**):
  - To understand residents' views on the proposed changes for 2019-20.
  - 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.
- 6.6 There is a statutory requirement that we consult on our scheme. In previous years we have commissioned SMSR Ltd, an independent research company, to carry out the consultation on our behalf. This has involved an online survey and the Citizens Panel. This year it was suggested that we could retain the work in house. In 2017-18 271 residents took part. In 2018-19, despite publicity on the home page or our website, only 8 participated. This is disappointing, but the suggested changes are minor and therefore unlikely to generate substantial feedback.
- 6.7 The main findings from the consultation were:

- 50 per cent agreed with updating the amounts used to calculate entitlement.
- 60 per cent agreed with mirroring the disregards for income and capital for people affected by the London and Manchester disasters
- When asked whether all claimants should have to pay at least a certain fixed percentage of their council tax bill, nearly 60% agreed (3 out of the 5 answering this question). 80 per cent of those respondents however said that it would not affect their household.

6.8 In conclusion, given the minor nature of the changes it is not surprising that few residents responded to the consultation. Going forward for our more fundamental scheme review, we will have to consider how we get as much feedback as possible from stakeholders.

## 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 three 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 2018-19 by £1,243,538 despite additional increases in Council Tax to pay for Adult Social Care.

Not all of the reduction 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	31 March 2018	5,533,577
2018-19	30 Sept 2018	5,720,987

**Collection Fund**

- 8.2 It remains early days with regard to projecting either a surplus or deficit for 2018-19.
- 8.3 Council Tax collection levels remain high with an outturn of 99.32% for 2015-16 followed by 99.27% for 2016-17, and 99.12% in 2017-18. 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	68	35	15,903	40,000
2018-19 to date	50	19	9,683	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. It could be argued that we should reduce the fund as we consistently do not allocate all the funds. However, Brexit brings with it considerable uncertainty and so 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 2019-20, 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.
- 9.3 The Council must decide on any revision or replacement of the scheme by a meeting of the Council. In 2017 The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 changed the deadline for the Council to decide on a scheme from 31 January to 11 March; however in practical terms this later date does not allow us to calculate and issue council tax bills for the first instalment date of the new financial year.
- 9.4 We will publish our scheme on the Council's website once Council has approved it. We will also notify residents of the scheme, including how to apply for hardship support, via the 2019-20 council tax billing exercise.

## **10. Human Resource Implications**

- 10.1 The service had a number of vacancies earlier in the year due to retirement and maternity leave. The HB service is vital to supporting vulnerable people by paying claims quickly and accurately. Unfortunately the vacancies meant that we were unable to process changes as quickly as we would like. We obtained temporary help via an external resilience service, and we have recruited new assessors. Work has now returned to its usual levels
- 10.2 The DWP is responsible for the timetable and detailed plans for the managed migration of working age caseload to UC. We also receive a number of random requests to respond to DWP initiatives, which in 2018 have included Right Time Information reviews and a review of self-employed cases.
- 10.3 At the time of writing, the latest official information is that managed migration should occur for all councils between July 2019 and March 2023. There will be a pilot migration from January 2019.
- 10.4 What we do not know is the detail, or the likelihood of the DWP adhering to any timetable given that it has already moved from October 2017 to March 2023. On 16 October 2018 the matter was in the news with a leaked report that the DWP is going to delay rollout to between November 2020 and December 2023.

At 9 August 2018, 1.1 million claimants received UC. This is estimated to rise to just under 7 million when roll out is complete, indicating that there is a substantial amount of work for the DWP to take on in the next five years.

- 10.5 In the absence of any information, the Housing Benefit industry has mooted various options from random selection of cases across all authorities to the complete removal of caseload from individual authorities in turn, with a range of options between these extremes. These are all hypothetical and have a completely different set of impacts on individual benefit services.
- 10.6 Without any factual details we cannot plan for the future. If changes are imminent as regards the managed migration of Universal Credit, officers will advise councillors accordingly.

## **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.
- 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,
  - reflect changes to HB and Pension Age LCTS regulations with regards to the treatment of income and capital from “the London Emergencies Trust” and the “We Love Manchester Emergency Fund”.

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 unstable 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 Universal Credit remains uncertain, and therefore a further risk. A more radical review of our scheme will be undertaken to try and mitigate any problems.
- 11.4 To continue with the momentum of the past six years, the Council is asked to agree that an appropriate hardship fund be maintained in 2019-20, 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 relatively small changes to the scheme to address the impact of increases in the cost of living and to ensure consistency of treatment between schemes for recipients of emergency funds.

### 13. Background Papers

- Report to Council 6 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 Board 8 September 2016
- Report to Council 6 December 2016; Local Council Tax Support Scheme for 2017-18
- Report to Council 5 December 2017; Local Council Tax Support Scheme for 2018-19
- Guildford Borough Council LCTS scheme 2018-19.  
<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 (2018 to 2019) (No 31/3367): final allocations  
<https://www.gov.uk/government/publications/localised-council-tax-support-administration-subsidy-grant-2018-to-2019>
- Commons Library Briefing 8299 June 2018  
<https://researchbriefings.parliament.uk/ResearchBriefing/Summary/CBP-8299>
- New Policy Institute <https://www.counciltaxsupport.org/schemes/>
- Universal Credit: supporting self-employment  
<https://publications.parliament.uk/pa/cm201719/cmselect/cmworpen/997/997.pdf>
- <https://www.gov.uk/government/statistics/universal-credit-29-april-2013-to-9-august-2018>
- [LCTS Year 7 Full EIA](#)

### 14. Appendices

- Appendix 1: Proposed Changes to The Guildford Borough Council (Council Tax Reduction Scheme) (Persons who are not Pensioners) for 2019-20
- Appendix 2: Response from Surrey County Council
- Appendix 3: Response from the Office of the Police and Crime Commissioner for Surrey
- Appendix 4: Consultation report