



BOROUGH OF RUSHMOOR

To the Mayor and Members of the Council,

YOU ARE HEREBY SUMMONED to attend an Extraordinary Meeting of the Council to be held at the Council Offices, Farnborough on ***Tuesday, 30th January, 2018 at 7.00 pm*** for the transaction of the business set out on the Agenda given below.

A G E N D A

1. COUNCIL TAX SUPPORT SCHEME 2018/19 AND COUNCIL TAX DISCOUNTS -

To consider a report from the Cabinet (copy attached), which seeks approval for changes to the Council Tax Support Scheme and Council Tax Discounts to take effect from 1st April 2018. The Cabinet Member for Concessions and Community Support (Cr. G.B. Lyon) will introduce this item.

A.E. COLVER
Head of Democratic and Customer Services

Council Offices
Farnborough
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Monday 22 January 2018

ANNEX 1

COUNCIL MEETING - 30TH JANUARY, 2018

AGENDA ITEM NO.1

**COUNCIL TAX SUPPORT SCHEME 2018/19 AND COUNCIL TAX
DISCOUNTS**

1. INTRODUCTION

- 1.1 Cabinet considered report no. FIN1801, from the Portfolio Holder for Concessions and Community Support, at its meeting on 9th January 2018.
- 1.2 The report set out the results of a public consultation on various options for change to the Council Tax Support Scheme (CTSS) and to Council Tax discounts on certain categories of empty properties.
- 1.3 Cabinet now recommends to Council for approval the changes to the CTSS and Council Tax Discounts as set out in this report, to take effect from the 1st April 2018.

2. BACKGROUND

- 2.1 Since 2013/14, local authorities have been running their own, locally agreed, Council Tax Support Schemes, replacing the previous national Council Tax Benefit Regulations. The Council has the freedom to set its own local scheme, based on local circumstance and need, other than for pensioners who must be provided with the same level of support as under the previous national arrangements.
- 2.2 The local scheme introduced in 2013/14 initially sought a minimum 8% contribution from those of working age, which was increased to 10% in 2016/17.
- 2.3 The scheme treats income from child maintenance and child benefit as real income within the scheme calculations and disregards all income from War Pensions. In 2016/17, the scheme was amended to reduce the savings threshold from £16,000 to £6,000, to restrict the maximum support to a Band D level for Bands E and above and to harmonise the scheme with other benefits by making changes to back-dating rules and removal of the Family Premium for new claimants. Further harmonisation took place in 2017/18 including changes to temporary absence rules and other technical changes.
- 2.4 The Welfare Reform group continues to monitor the effect of these changes on those in receipt of support in order to build up an evidential basis for any future suggested changes to the scheme.

- 2.5 This local scheme has proved effective and the Council Tax collection rates remain high, increasing in 2016/17 to 98.1% from 97.9%. Those in receipt of Council Tax Support (CTS) are generally meeting their Council Tax liabilities; however, the collection rate for the CTS group is lower than for all Council Tax payers across the whole of the Borough. Current year payment rates for those of working age in receipt of CTS are running at around 85.1%, which compares favourably with a DCLG study, which shows rates on average of between 65 – 75% across the board nationally for this group of people.
- 2.6 The current minimum contribution of 10% is at the low end of similar Councils' schemes within our audit grouping. Of those in the group who have introduced a minimum contribution, the next lowest level is Rugby at 15%, with one council at 17%, one at 18.5%, four at 20%, two at 25% and at the highest, Kettering has a minimum contribution of 45%. For all of the audit group, collection levels for 2016/17 were holding up well at between 96.9% and 98.4%.
- 2.7 Cabinet agreed at its meeting of 17th October 2017, to consult on a range of options on the minimum contribution alongside two harmonisation changes to be effective from 1st April 2018 i.e.
- a) that the new Bereavement Support Payment is disregarded as income within the Council's CTSS
 - b) that a two dependent children rule as operated for Housing Benefit and Universal Credit purposes, is also applied within the Council's CTSS
- 2.8 At the same meeting, Cabinet agreed to consult on a number of options for changes to the level of discount provided for empty properties that are either undergoing major repairs or structural alterations or are unoccupied and unfurnished.

3. RESULTS OF THE CONSULTATION EXERCISE

- 3.1 The consultation period ran for 6 weeks, from Monday 6th November until Sunday 17th December 2017.
- 3.2 2,566 working age Council Tax Support (CTS) claimants were sent letters about the consultation. Letters were also sent to the 1,458 people who have received a Council Tax discount because they had an empty property in the last five years
- 3.3 3,688 people, who have signed up via email to receive news or information about consultations, were sent an email informing them of the consultation with a link to fill in the survey. Paper copies were available at the Council Offices and Citizen Advice Rushmoor and the survey was promoted via the Council's website and social media (Facebook and Twitter).

- 3.4 In total, there were 482 surveys returned (479 online and 3 paper surveys). 110 respondents (23.0%) identified themselves as being in receipt of council tax support and nine (1.9%) identified themselves as receiving a council tax discount because they had an empty home.
- 3.5 Attached at Appendix 1 is the detailed consultation report, which includes a copy of the survey itself.
- 3.6 The consultation was split into two sections; one relating to the Council Tax Support Scheme and one relating to the options for changes to Council Tax discounts for empty properties. The following options were consulted on:

Section 1: Council Tax Support Scheme

Option 1: Increase the minimum amount of council tax that working age people pay from 10% (90% discount). The options ranged from 12% minimum contribution (88% discount) up to 25% minimum contribution (75% discount).

Option 2: To exclude the new bereavement support payment when calculating council tax support

Option 3: Limit the number of dependent children to two when calculating council tax support

Option 4: Other ways of meeting the shortfall in the Council's funding, including increasing council tax, reducing spending on other services or increasing income and using Council reserves. The need for additional questions around funding for the scheme stem from the Supreme Court hearing in October 2014 *Stirling/Mosely v The London Borough of Haringey* where the Court found that Haringey had acted misleadingly by failing to provide options for meeting the shortfall resulting from cuts in government funding for CTSS other than through reducing support.

Section 2: Council Tax Discounts and Exemptions

Option 1: Options for the level of discount to be provided on homes that are undergoing major repairs or structural alterations.

- A 50% discount for 12 months (as now)
- A 50% council tax discount for six months
- 40% discount for 12 months
- 100% discount for one month
- No discount

Option 2: Options for the level of discount to be provided on homes that are that are unoccupied and unfurnished

- 100% discount for three months (as now)
- 100% discount for two months
- 100% discount for one month
- No discount

- 3.7 To demonstrate good practice and avoid any legal challenge around process, any recommendations for change to the scheme should centre on the issues consulted upon and evidence that the changes take into account the responses received.

4. RECOMMENDATIONS OF THE WELFARE REFORM GROUP (WRG)

- 4.1 The cross-party Member Group has continued to meet throughout the year, monitoring the impact of Welfare Reform and of the CTS Scheme in particular, on our residents. The Group's meeting on 13th December 2017 centred on the detailed consultation responses and preparing a series of recommendations for Cabinet.

- 4.2 The majority of the Group recommended that the following changes be implemented from 1st April 2018:

- To increase the minimum amount of council tax that working age people pay from 10% (90% discount) to 15% (85% discount) for 2018/19 and to hold the minimum contribution at this level for 2019/20
- To exclude the new bereavement support payment when calculating council tax support
- To limit the number of dependent children to two when calculating council tax support
- To award 50% discount for six months for homes that are undergoing major repairs or structural alterations
- To award 100% discount for two months for homes that are unoccupied and unfurnished

- 4.3 The table at Appendix 2 sets out the recommendations with a rationale for each and any additional comments from the Group.

- 4.4 The Group also considered the responses to the additional questions about alternative methods of funding the Scheme rather than making changes to the minimum contribution. The majority of respondents disagreed with funding the Scheme by increasing the Council Tax overall (67.5%) or by reducing other services or increasing other income (63.1%). 57.9% of respondents however, supported the option that the Council use its reserves to fund any shortfall in funding the scheme.

- 4.5 The Council does have reserves set aside to support its revenue position but these reserves are relatively modest and are required to protect the Council from unforeseen fluctuations in its financial position and to support

invest-to-save schemes, making it difficult to see how use of reserves to support CTSS would be a sustainable financial position moving forward.

- 4.6 A minority view was put forward within the Group that the additional expected income from changes to the Council Tax Discounts for empty homes, in the second part of the consultation, could be used to maintain the CTSS minimum contribution at its current level, rather than contributing to the Council's overall financial position.

5. FINAL RECOMMENDATIONS FROM THE CABINET

- 5.1 The Cabinet considered the recommendations and in particular the proposed change to the minimum contribution level from 10% to 15%. After considerable debate, the Cabinet amended the recommendations to propose that an increase to 12% be implemented in 2018/19 and, subject to analysis of the impact of this increase on recipients, the contribution should be increased to 15% from 2019/20. This would spread the impact of an increase to 15% over two years and be fairer to those in receipt of support.
- 5.2 As the consultation exercise did not specifically refer to a two-year scheme, the recommendations to Council include only the increase to 12% for 2018/19. It is likely that further consultation will take place on the scheme during 2018/19, due to any potential further harmonisation with other benefits and the roll out of Universal Credit, alongside any other changes on which the Council expects to have to consult.
- 5.3 This also reflects the Cabinet's position that any decision on the increase proposed for 2019/20 will only be taken in light of data and evidence considered by the Welfare Reform Group, and subsequently by Cabinet, during the forthcoming year.

6. IMPLICATIONS OF PROPOSED COURSE OF ACTION

Financial and Resource Implications

- 6.1 Resource implications are minimal. The CTS scheme will be more cost effective to administer if it is aligned with Housing Benefit regulations.
- 6.2 There are a number of financial implications of the proposed changes to CTS and to Council Tax Discounts, on both individuals in receipt of CTS or Discounts and for the Council itself and its wider Council Tax preceptors (Hampshire County Council, Hampshire Police and Crime Commissioner and Hampshire Fire and Rescue Authority).
- 6.3 The impact of a 12% minimum contribution for working age claimants, assuming no change to welfare benefit rates, applicable amounts, caseload or overall Council Tax level, would be a saving of approximately £52,781 for all preceptors split broadly as follows:

- Hampshire County Council £38,457
- Rushmoor Borough Council £6,540
- Hampshire Police & Crime Commissioner £5,617 and
- Hampshire Fire & Rescue Authority £2,167

For a Band C household paying at the minimum contribution level, a move to 12% minimum contribution would increase the annual bill for a couple from £138.24 to £165.88 and for a single person (with 25% discount) from £103.68 to £124.41. This compares to a full annual bill for a Band C household of £1,382.35 for a couple and £1,036.76 for a single person (2017/18 levels).

- 6.4 Moving to a discount of 50% for six months instead of twelve months for properties undergoing major repairs would, based on average discounts awarded in recent years, provide a saving to preceptors of approximately £15,089 split broadly as follows:

- Hampshire County Council £10,864
- Rushmoor Borough Council £1,962
- Hampshire Police & Crime Commissioner £1,660 and
- Hampshire Fire & Rescue Authority £603

- 6.5 Moving to a discount of 100% for two months instead of three for properties that are unoccupied and unfurnished would, based on average discounts awarded in recent years, provide a saving to preceptors of approximately £114,721 split broadly as follows:

- Hampshire County Council £82,599
- Rushmoor Borough Council £14,914
- Hampshire Police & Crime Commissioner £12,619 and
- Hampshire Fire & Rescue Authority £4,589

- 6.6 Both changes to discounts will reduce the amounts awarded in future to eligible taxpayers dependent on the banding of the property in question.

Equalities Impact

- 6.7 A draft Equality Impact Assessment is attached at Appendix 3, which sets out the key issues and any mitigation.
- 6.8 The impact on claimants of CTS will continue to be monitored by the Welfare Reform Group.

7. CONCLUSIONS

- 7.1 The Council's continuing drive towards financial sustainability includes on-going review of policies such as rent and rate reliefs, Council Tax Support Scheme and Council Tax discounts and exemptions to ensure policies are effective in their operation: balancing support to local residents, businesses and community or voluntary organisations with the funding needs of the Council to support the provision of services.

- 7.2 As part of this review, the Cabinet considered a number of options for change to its CTSS and some locally set Council Tax discounts for inclusion in a consultation exercise that ran during November and December.
- 7.3 The Council's CTSS has proved effective since its implementation in April 2013 with a sound review process continuously undertaken by the Welfare Reform Group, based on data and evidence collected over time.
- 7.4 The results of the public consultation indicate broad support for harmonisation changes to the CTSS regarding Bereavement support payments and the "two children rule" with some support for a 12% increase in minimum contribution but no majority agreement for any other increase.
- 7.5 For the reasons stated in section 5 of this report and having due regard to both the views of the Welfare Reform Group and the public consultation, Cabinet amended its previous recommendation on increasing the minimum contribution level. All other recommendations remain unchanged for onward recommendation to Council.
- 7.6 The recommendations strike a balance between seeking to harmonise with other changes in the Welfare Reform programme and recognising the financial challenges to be faced by the Council over the medium-term whilst still providing a significant level of support to local residents.
- 7.7 The public consultation also supported the recommended change to the level of discount for empty properties undergoing major works or structural alterations (to 50% discount for six months) but provided no clear support to any of the options for unoccupied and unfurnished properties. The WRG unanimously recommended the former change and a move to 100% discount for two months in the latter case, which was in turn supported by the Cabinet.

8. RECOMMENDATIONS

- 8.1 Based on the results of public consultation and the views of the Welfare Reform Group and the Cabinet, Council is recommended to approve
- (a) the following changes to the Council Tax Support Scheme for working age claimants with effect from the 1st April 2018:
- I. to increase the current 10% minimum contribution (90% discount) for those of working age to 12% minimum contribution (88% discount) for 2018/19
 - II. to exclude bereavement support payments from the calculation of Council Tax Support from 2018/19
 - III. to limit the number of dependent children to two when calculating Council Tax Support from 2018/19

(b) the following changes to Council Tax Discounts and Exemptions with effect from the 1st April 2018:

- I. to change the level of discount given for homes that are empty due to undergoing major repairs or structural alterations from 50% discount for 12 months to 50% discount for 6 months
- II. to change the level of discount given for homes that are unoccupied and unfurnished from 100% discount for 3 months to 100% discount for 2 months

G LYON

CABINET MEMBER FOR CONCESSIONS AND COMMUNITY SUPPORT

Council tax support and council tax discounts 2018/19

Consultation report by Strategy, Performance and Partnerships

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Summary

Rushmoor Borough Council has been reviewing its council tax support scheme for 2018/19 and consulted on four options.

- **Option one: Increase the minimum amount of council tax that working age people pay from 10% (90% discount).** This increase ranged from 12% (88% discount) up to 25% (75% discount).
- **Option two: To exclude the new bereavement support payment when we calculate council tax support.**
- **Option three: Limit the number of dependent children to two when we calculate council tax support.**
- **Option four: Other ways of meeting the shortfall in the council's funding.** Including increasing council tax, reducing spending on other services or increasing income and using council reserves.

At the same time, Rushmoor also looked at the discounts we offer on properties that are empty and unfurnished in the short-term, or empty because major work or structural alterations are being carried out on them. In total, there were 482 surveys returned.

The characteristics of the respondents indicated that those who received council tax support are more likely to be of working age, female and have a disability or illness that affects their day to day life, than those who indicated that they didn't receive council tax support.

Section one council tax support

- The majority of respondents agreed with increasing the minimum contribution towards council tax to 12% (88% discount) for **option one**, they disagreed with increasing it to 15%, 18%, 20% and 25%. The main theme of the open question was keeping the contribution rate to the same, at 10%
- The majority of respondents agreed with **option two** (to exclude the new bereavement support payment when council tax support is calculated)
- The majority of respondents agreed with **option three** (to limit the number of dependent children to two when council tax support is calculated)
- For **option four** other ways of meeting the shortfall in the council's funding. The majority of respondents agreed with using the council tax reserves and disagreed with increasing council tax and reducing spending on other services or increasing income. The main theme of the open question was that the Council could save money by reducing staff/pay/perks

Section two council tax discounts and exemptions

- The majority of respondents agreed with a 50% council tax discount for six months for homes that are having major repairs or structural alterations done to them. They disagreed with a 50% council tax discount for 12 months (as it is now), a 40% discount for 12 months, a 100% discount for one month and no discount
- The majority of respondents disagreed with all of the opinions offered for homes that are unoccupied and unfurnished. The options were:
 - 100% discount for three months (as now)
 - 100% discount for two months
 - 100% discount for one month
 - No discount

Introduction

Rushmoor provides help to people on a low income, who need a hand paying their council tax bill. This help is known as council tax support and we target this support where it is needed most.

Like all councils, Rushmoor continues to face reductions in funding, so it must make sure that its council tax support scheme is affordable and fair to all council tax payers. Rushmoor has therefore been reviewing its council tax support scheme for 2018/19 and consulted on the options being considered. The options were:

- **Option one: Increase the minimum amount of council tax that working age people pay from 10% (90% discount).** This increase ranged from 12% (88% discount) up to 25% (75% discount)
- **Option two: To exclude the new bereavement support payment when we calculate council tax support**
- **Option three: Limit the number of dependent children to two when we calculate council tax support**
- **Option four: Other ways of meeting the shortfall in the council's funding.** Including increasing council tax, reducing spending on other services or increasing income and using use council reserves

At the same time, Rushmoor was also looking at the discounts they offer on properties that are empty and unfurnished in the short-term, or empty because major work or structural alterations are being carried out on them.

Methodology

Working age residents who receive council tax support were sent letters (Appendix A), 2,566 in total and 1,458 letters were sent to residents who received a council tax discount because they had an empty property in the last five years (Appendix B), informing them of the survey, and giving the link to the survey to be filled in online. The survey was an online survey however paper copies (Appendix C) were available if requested and available at the Council Offices and Citizen Advice Rushmoor.

The survey was also promoted via the Council's website and social media (Facebook and Twitter). The details of the survey were also sent to 3,688 people who have signed up via email to receive news or information about consultations from Rushmoor Borough Council.

The survey ran from Monday 6 November 2017 until Sunday 17 December 2017.

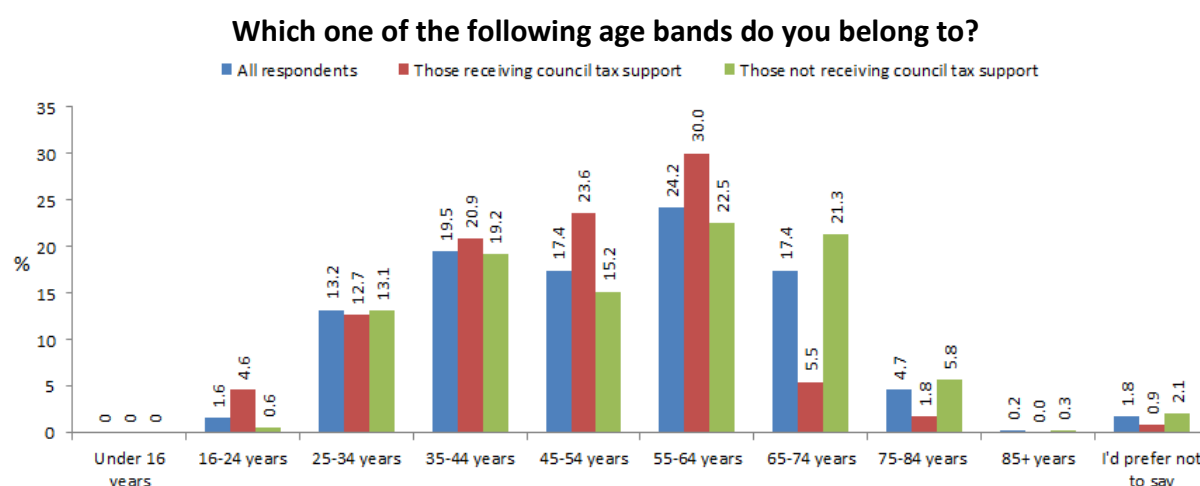
Responses

In total, there were 482 surveys returned (479 online and 3 paper surveys). 110 respondents (23.0%) identified themselves as being in receipt of council tax support and nine (1.9%) identified themselves as receiving a council tax discount because they had an empty home. The number of respondents receiving council tax discount because they had an empty home, is too small to be statistically significant.

Characteristics of the respondents

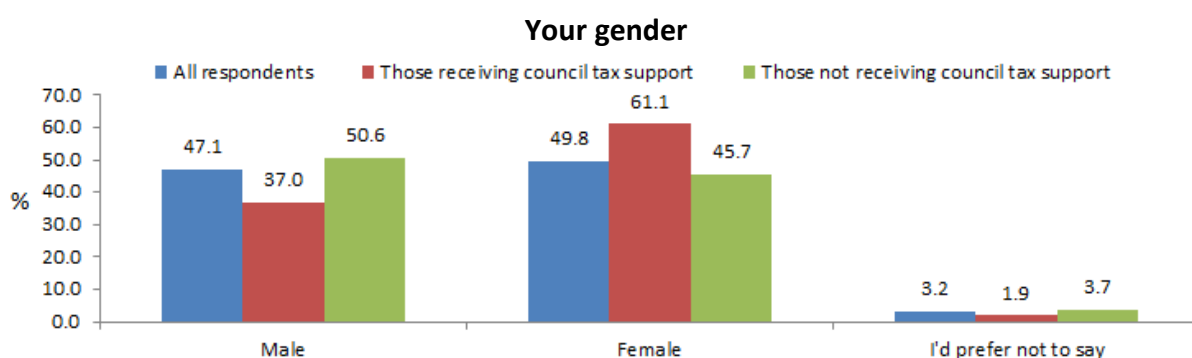
Age

Details of the survey were sent to all those of working age receiving council tax support, this is reflected in the age profile of respondents. With 91.8% of those who indicated that they received council tax support being between the ages of 16-64, compared with 70.6% of those not receiving council tax support.



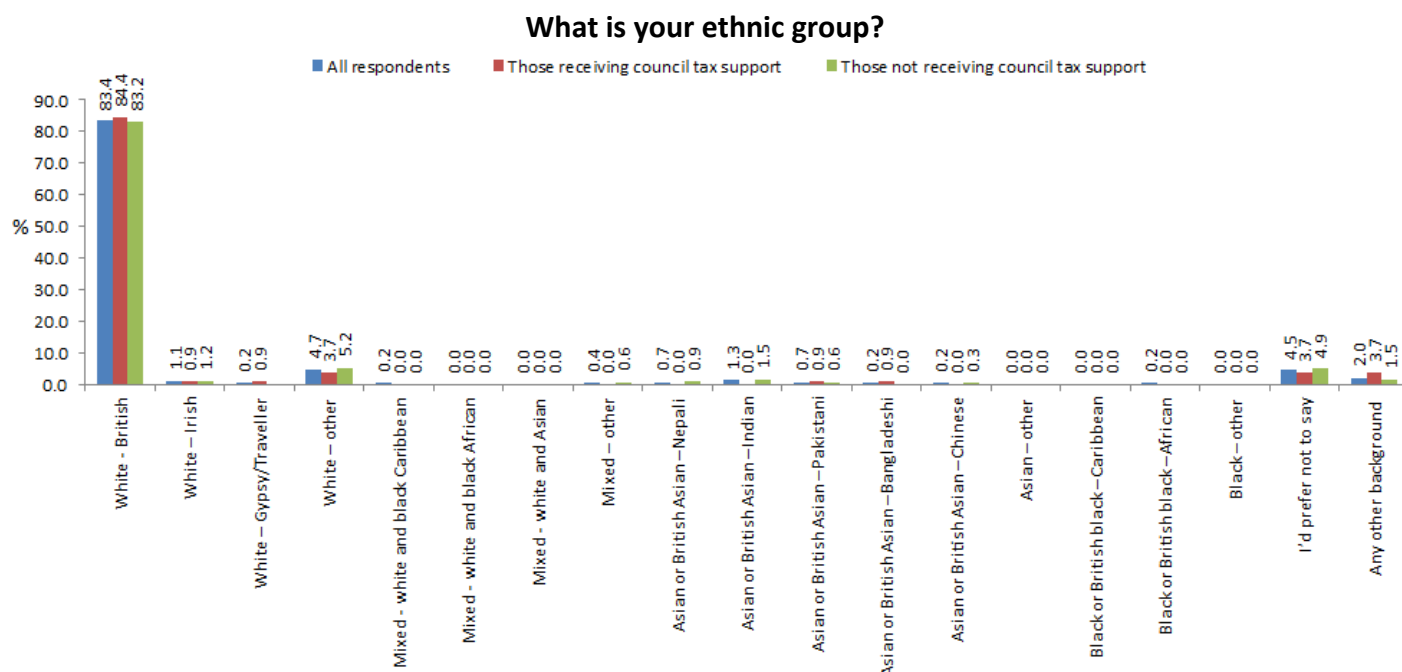
Gender

Overall, 49.8% of respondents were female and 47.1% were male (3.2% preferred not to say). However, 61.1% of those on council tax support indicated they were female, compared to 45.7% of those not on council tax support.



Ethnic group

The largest ethnic group filling in the survey was white-British. Overall, 83.4% of respondents identified that they were white –British. There were no significant differences between those receiving council tax support and those not receiving council tax support.

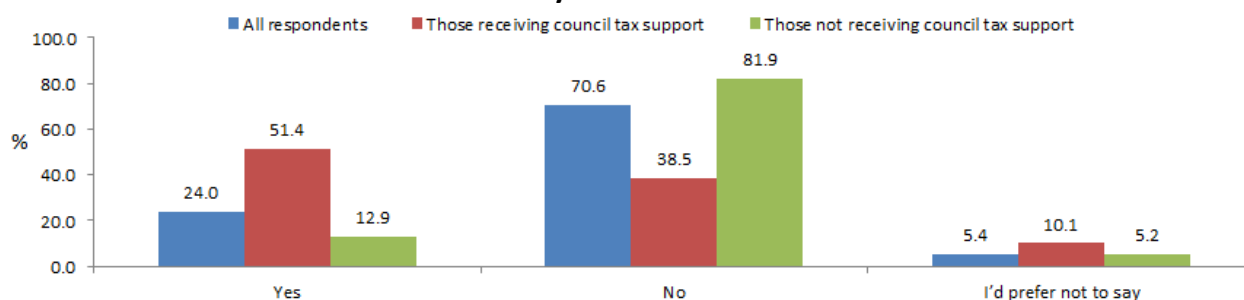


Of the nine people who filled in the any other background, seven indicated that they were English or white English, one indicated they were Arab and one indicated that they were Human.

Health conditions or disabilities

Overall, 24.0% of respondents indicated that they had a health conditions or disabilities, which limited their daily activities. However, 51.4% of those on council tax support indicated they had a health conditions or disabilities, which limited their daily activities, compared to 12.9% of those not on council tax support.

Do you consider yourself to have any health conditions or disabilities, which limit your daily activities?



Results - Section one - Council tax support

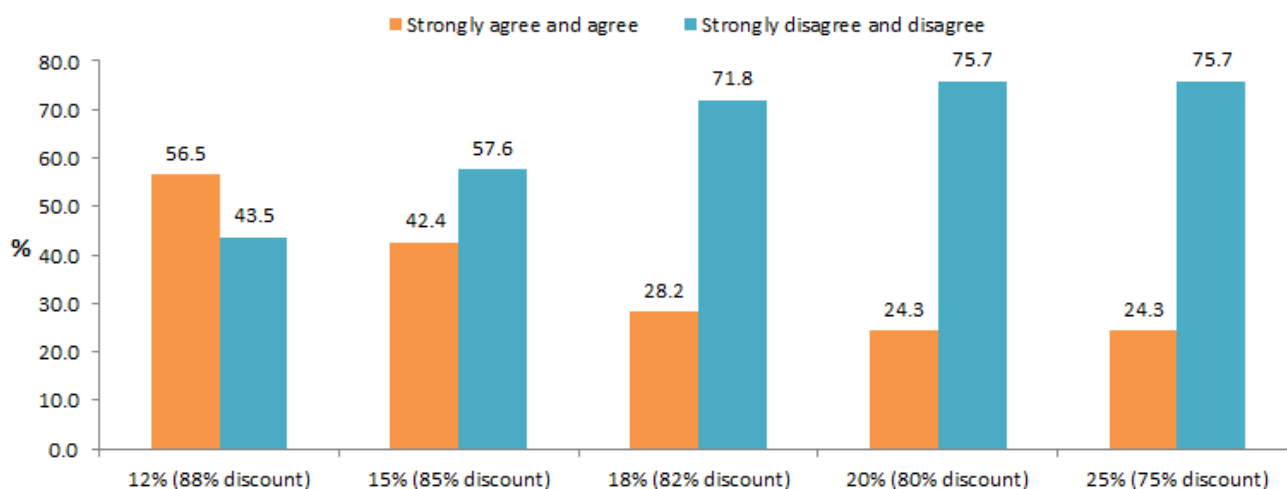
Option one: Increase the minimum amount of council tax that working age people pay from 10% (90% discount).

Question 1: How much do you agree or disagree that we should increase the minimum amount of council tax that working age people have to pay by the following options?

Overall, there was only support to increase the minimum contribution to 12% (88% discount). 425 respondents filled in this part of the question, with 240 respondents (56.5%) strongly agreeing or agreeing and 184 respondents (43.5%) strongly disagreeing or disagreeing. More respondent disagreed and strongly disagreed, than agreed and strongly agreed to increase the amount to 15% (85% discount), 18% (82% discount), 20% (80% discount) and 25% (75% discount).

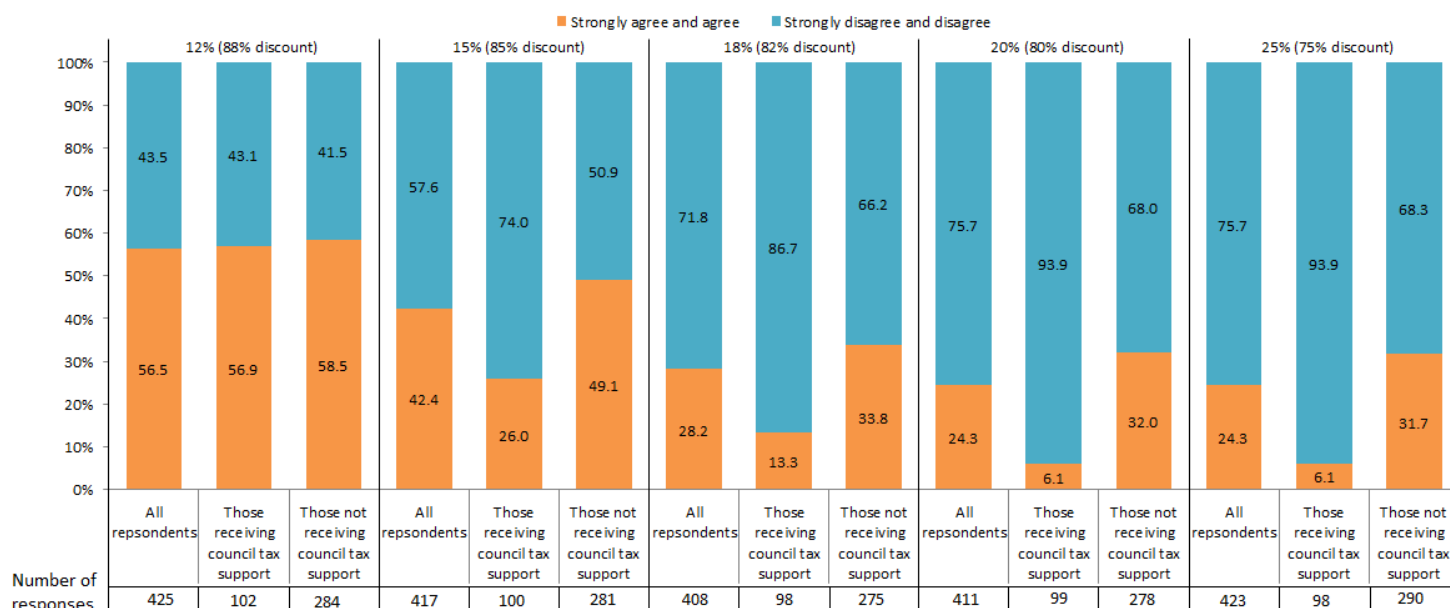
	Strongly agree % (number)	Agree % (number)	Disagree % (number)	Strongly disagree % (number)	Total Number of responses
12% (88% discount)	27.5% (117)	28.9% (123)	14.1% (60)	29.4% (125)	425
15% (85% discount)	21.3% (89)	21.1% (88)	18.2% (76)	39.3% (164)	417
18% (82% discount)	10.5% (43)	17.6% (72)	25.5% (104)	46.3% (189)	408
20% (80% discount)	13.4% (55)	10.9% (45)	22.4% (92)	53.3% (219)	411
25% (75% discount)	18.2% (77)	6.1% (26)	17.7% (75)	57.9% (245)	423

How much do you agree or disagree that we should increase the minimum amount of council tax that working age people have to pay to 12%, 15%, 18%, 20% and 25%?



When you look at the responses split by those who receive council tax support and those who don't, overall, both groups agreed with the contribution rising to 12% and both groups disagreed with a rise to 15%, 18%, 20% and 25%. Those who receive council tax support were less in favour of the contribution rising to 15%, 18%, 20% and 25%, than those who don't receive council tax support.

Responses to question 1 split by all respondents, those receiving council tax support and those not receiving council tax support



Question 2: If you think the minimum amount should be higher or lower, please tell us what amount you think it should be

There were 142 comments to this question, the main themes of the responses were (those mention more than 5 times):

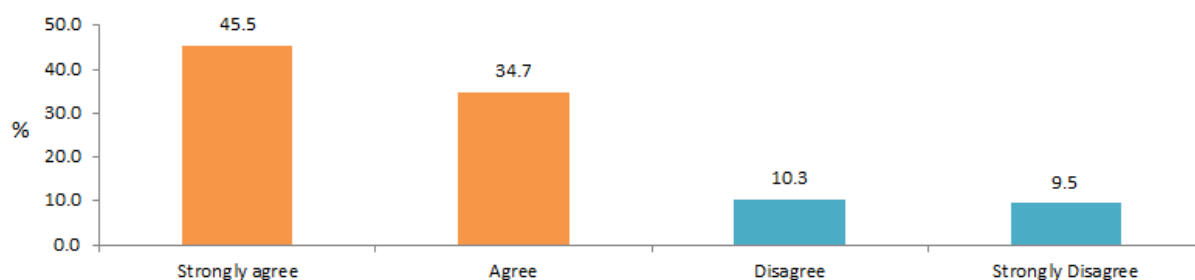
- 10% or leave it as it is (mentioned 53 times)
- People are struggling/this will cause hardship to the poorest (mentioned 20 times)
- Lower (mentioned 9 times)
- 12% (mentioned 9 times)
- 0% (mentioned 7 times)
- Unhappy about subsidising people (mentioned 7 times)
- 50% (mentioned 6 times)

Option two: To exclude the new bereavement support payment when we calculate council tax support.

Question 3: How much do you agree or disagree that we should exclude the new bereavement support payment when we calculate council tax support?

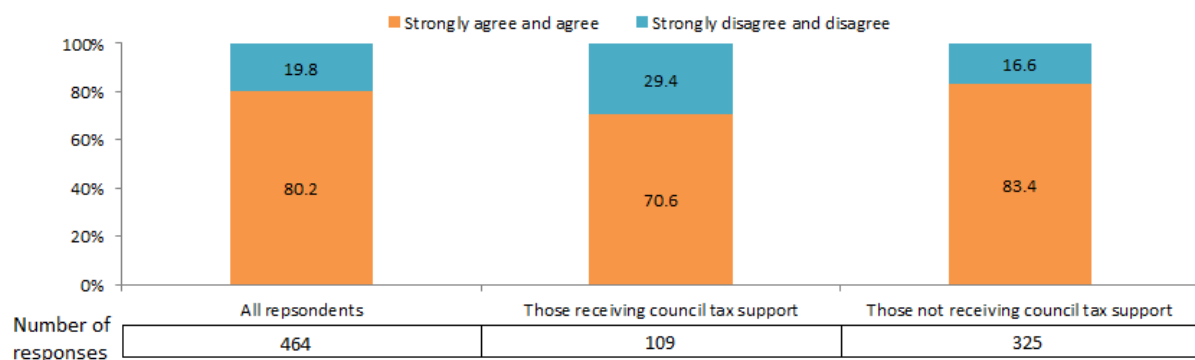
In total 464 respondents filled in this question, 80.2% (372 respondents) agreed or agreed strongly that bereavement support payment should not be considered when council tax support is calculated. 92 respondents (19.8%) disagreed or disagreed strongly.

How much do you agree or disagree that we should exclude the new bereavement support payment when we calculate council tax support?



When you look at the responses from those who do receive council tax support and those who don't receive council tax support, both groups of respondents agreed overall that Rushmoor should exclude the new bereavement support payment council tax support is calculated. 70.6% of those receiving council tax support agreed and 83.4% of those not receiving council tax support agreed.

Responses to question 3 split by all respondents, those receiving council tax support and those not receiving council tax support

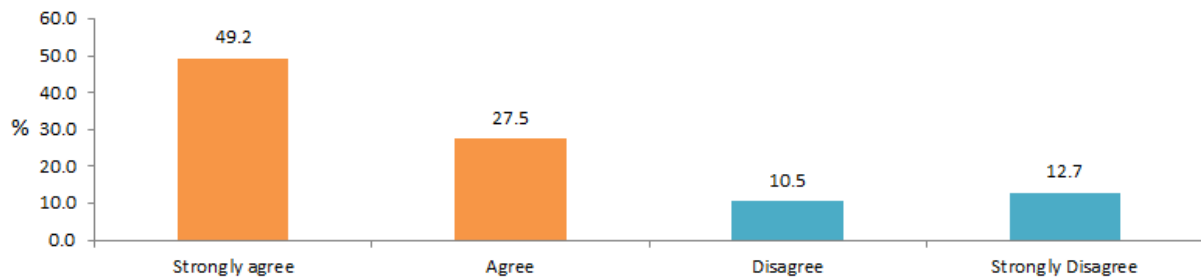


Option 3: Limit the number of dependent children to two when we calculate council tax support.

Question 4: How much do you agree or disagree that we should limit the number of dependent children to two when we calculate council tax support?

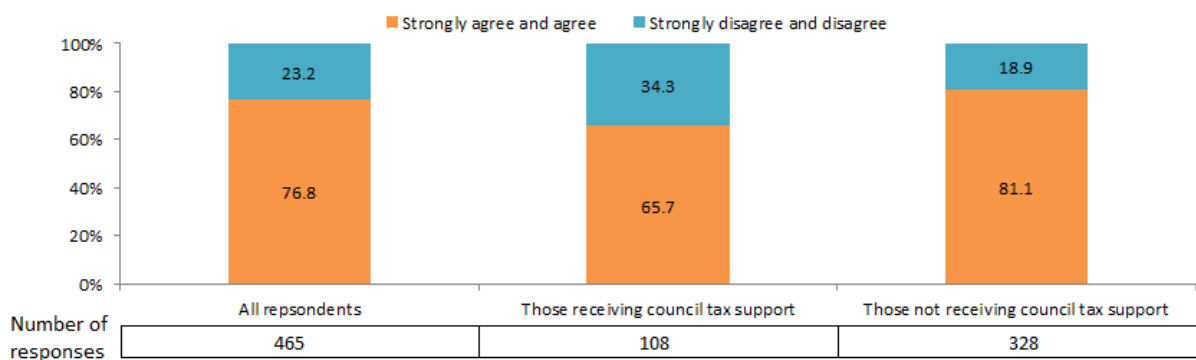
In total 465 respondents filled in this question, 76.8% (357 respondents) agreed or agreed strongly that when council tax support is calculated it should be limited to two dependent children. 108 respondents (23.2%) disagreed or disagreed strongly.

How much do you agree or disagree that we should limit the number of dependent children to two when we calculate council tax support?



When you look at the responses from those who do receive council tax support and those who don't receive council tax support, both groups of respondents agreed overall that Rushmoor should limit the number of dependent children to two when calculating council tax support. 65.9% of those receiving council tax support agreed and 80.6% of those not receiving council tax support agreed.

Responses to question 4 split by all respondents, those receiving council tax support and those not receiving council tax support

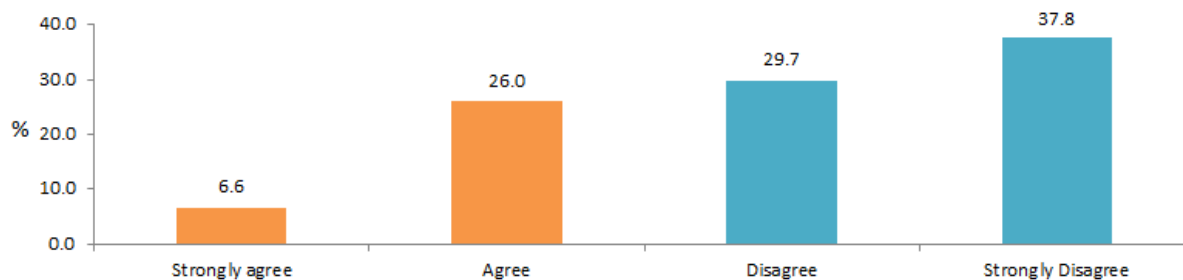


Option four: Other ways of meeting the shortfall in the council's funding.

Question 5: How much do you agree or disagree that we should increase council tax to meet the shortfall?

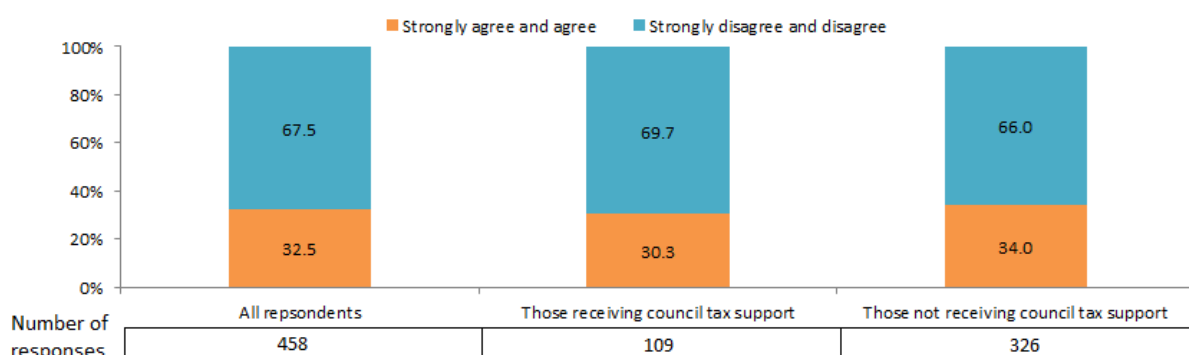
In total 458 respondents filled in this question, 67.5% (309 respondents) disagreed or disagreed strongly that council tax should be increased to meet the shortfall. 149 respondents (32.5%) agreed or agreed strongly.

How much do you agree or disagree that we should increase council tax to meet the shortfall?



When you look at the responses from those who do receive council tax support and those who don't receive council tax support, both groups of respondents disagreed overall that Rushmoor should increase council tax to meet the shortfall. 73.5% of those receiving council tax support disagreed and 63.4% of those not receiving council tax support disagreed.

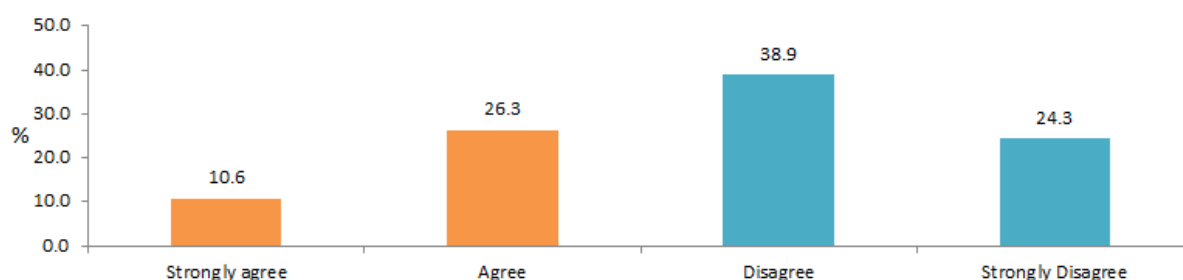
Responses to question 5 split by all respondents, those receiving council tax support and those not receiving council tax support



Question 6a: How much do you agree or disagree that we should reduce spending on other services or increase income to meet the shortfall?

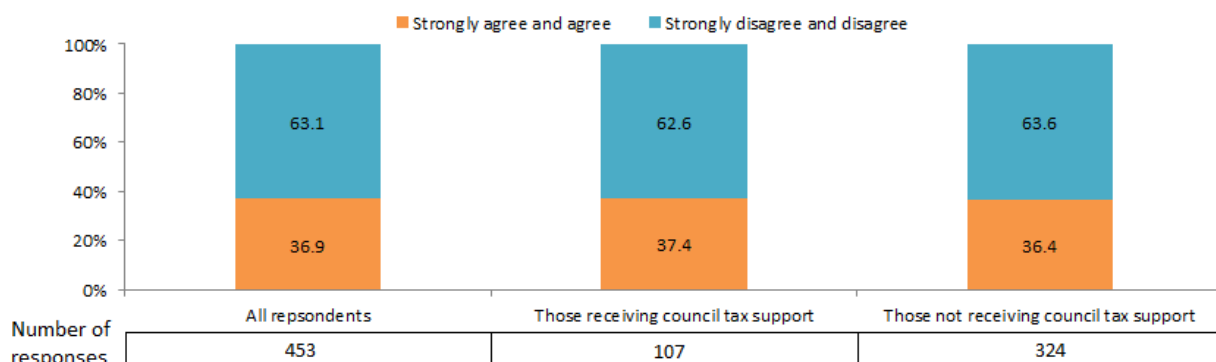
In total 453 respondents filled in this question, 63.1% (286 respondents) disagreed or disagreed strongly that the council should reduce spending on other services or increase income to meet the shortfall. 167 respondents (36.9%) agreed or agreed strongly.

How much do you agree or disagree that we should reduce spending on other services or increase income to meet the shortfall?



When you look at the responses from those who do receive council tax support and those who don't receive council tax support, both groups of respondents disagreed overall that Rushmoor should reduce spending on other services or increase income to meet the short fall. 62.6% of those receiving council tax support disagreed and 63.6% of those not receiving council tax support disagreed.

Responses to question 6a split by all respondents, those receiving council tax support and those not receiving council tax support



Question 6b: If you answered strongly agree or agree, please tell us how you think we could reduce spending or increase income.

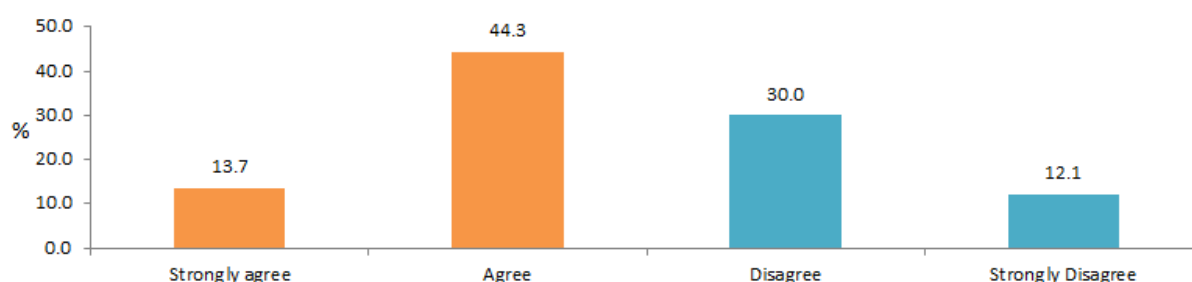
In total there were 136 comments to this question. The main themes of the responses were (those mention more than 5 times):

- Reduce staff/pay/perks (mentioned 28 times)
- Less of/money on flowers/parks/grass cutting (mentioned 10 times)
- Reduce councillor/pay/perks (mentioned 10 times)
- Reduce benefits (mentioned 10 times)
- Stop weekly bin collections (mentioned 9 times)
- More efficient/better procurement (mentioned 8 times)
- No cuts to services (mentioned 5 times)
- Increase parking charges (mentioned 5 times)
- Stop wasting money on road schemes/roadworks (mentioned 5 times)
- Increase business rates (mentioned 5 times)

Question 7: How much do you agree or disagree that we should use council reserves to meet the shortfall?

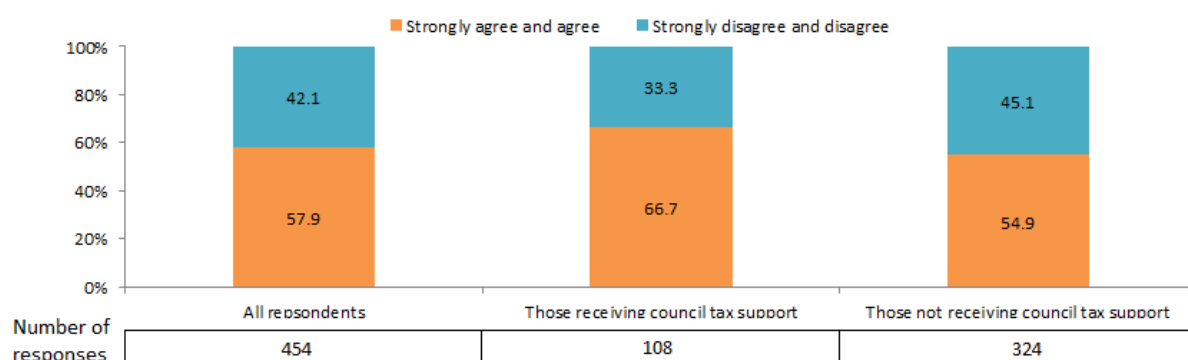
In total 454 respondents filled in this question, 57.9% (263 respondents) agreed or agreed strongly that the council should use council reserves to meet the shortfall. 191 respondents (42.1%) disagreed or disagreed strongly.

How much do you agree or disagree that we should use council reserves to meet the shortfall?



When you look at the responses from those who do receive council tax support and those who don't receive council tax support, both groups of respondents agreed overall that Rushmoor should use council reserves to meet the shortfall. 65.0% of those receiving council tax support agreed and 53.7% of those not receiving council tax support agreed.

Responses to question 7 split by all respondents, those receiving council tax support and those not receiving council tax support



Section one summary table

Council Tax Support options summary	Majority of respondents agreed with:	Majority of respondents disagreed with:
Option one: Increase the minimum amount of council tax that working age people pay from 10% (90% discount).	<ul style="list-style-type: none"> Raising the council tax contribution level to 12% (88% discount) 	<ul style="list-style-type: none"> Raising the council tax contribution level to 15%, 18%, 20% and 25%
Option two: To exclude the new bereavement support payment when we calculate council tax support	<ul style="list-style-type: none"> Excluding the new bereavement support payment 	
Option three: Limit the number of dependent children to two when we calculate council tax support	<ul style="list-style-type: none"> Limiting the number of dependent children to two 	
Option four: Other ways of meeting the shortfall in the council's funding.	<ul style="list-style-type: none"> Using council reserves 	<ul style="list-style-type: none"> Increasing council tax Reducing spending on other services or increase income

Section two - council tax discounts and exemptions for 2018/19

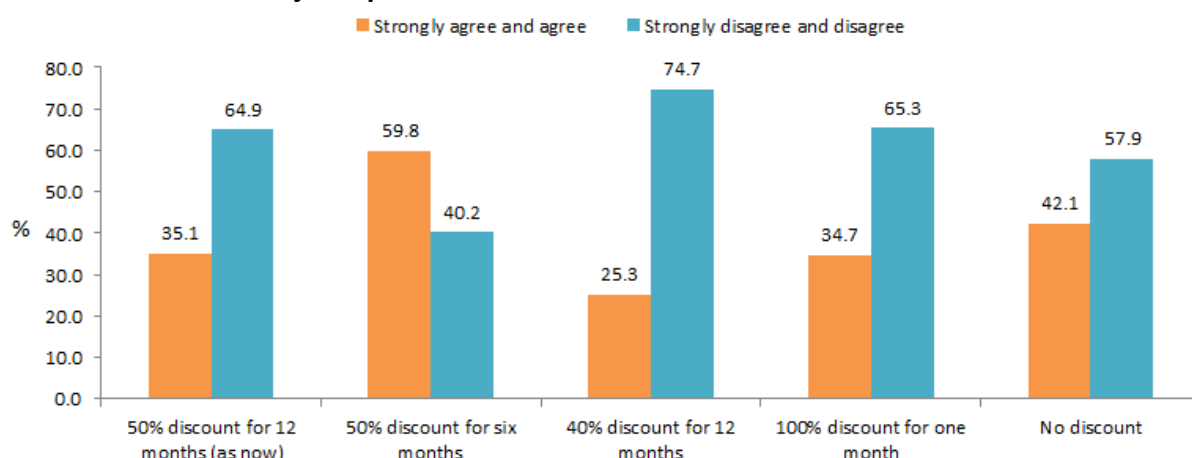
Homes that are having major repairs or structural alterations done to them

Question 8: How much do you agree or disagree with the following options for homes that are having major repairs or structural alterations done to them?

Overall, there was only support to give a 50% discount for six months. 388 respondents filled in this part of the question, with 232 respondents (59.8%) strongly agreeing or agreeing and 156 respondents (40.2%) strongly disagreeing or disagreeing. More respondent disagreed and strongly disagreed, than agreed and strongly agreed to 50% discount for 12 months (as now), 40% discount for 12 months, 100% discount for one month and no discount.

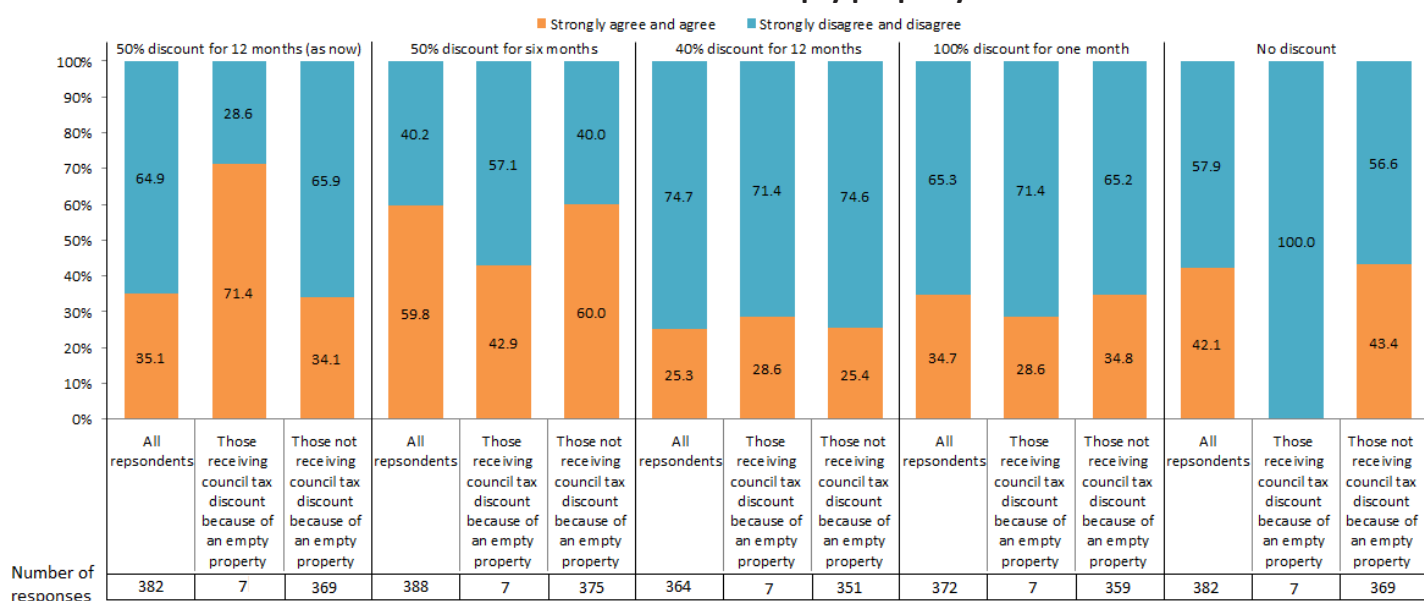
	Strongly agree % (number)	Agree % (number)	Disagree % (number)	Strongly disagree % (number)	Total Number of responses
50% discount for 12 months (as now)	16.0% (61)	19.1% (73)	31.7% (121)	33.2% (127)	382
50% discount for six months	22.9% (89)	36.9% (143)	16.5% (64)	23.7% (92)	388
40% discount for 12 months	6.0% (22)	19.2% (70)	39.0% (142)	35.7% (130)	364
100% discount for one month	14.8% (55)	19.9% (74)	30.9% (115)	34.4% (128)	372
No discount	27.0% (103)	15.2% (58)	28.5% (109)	29.2% (112)	382

How much do you agree or disagree with the following options for homes that are having major repairs or structural alterations done to them?



Only seven people that answered the question indicated that they receive a council tax discount because they have an empty property, which is a very small number and not statistically significant. However, their responses did differ from those who don't receive council tax discount because of an empty property. Those who do receive a council tax discount were much more in favour of keeping the 50% discount for 12 months (71.4% agreed) than those who don't receive a council tax discount (34.1% agreed). Also, 100% of those who do receive a council tax discount disagreed with no discount, compared with 56.6% of those who don't receive a council tax discount.

Responses to question 8 split by all respondents, those receiving council tax discount because of an empty property and those not receiving council tax discount because of an empty property



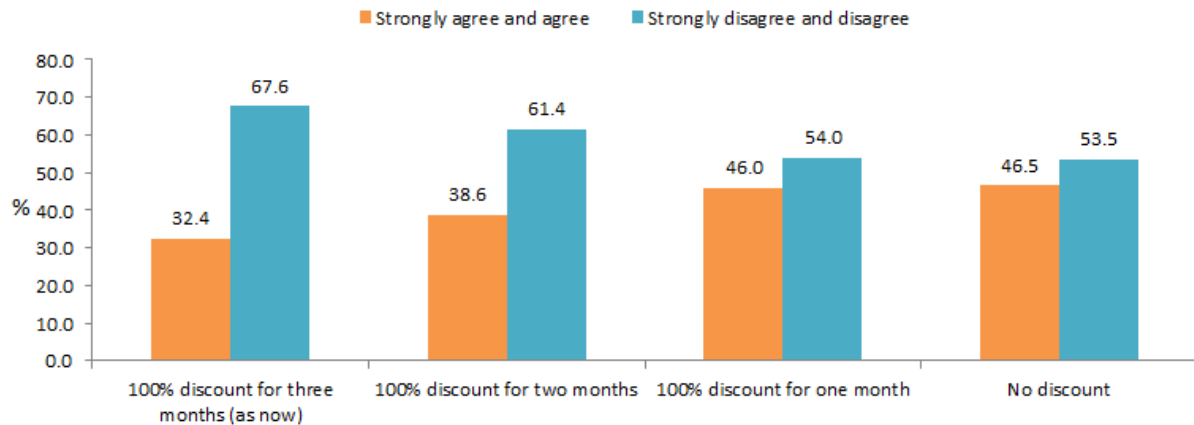
Homes that are unoccupied and unfurnished

Question 9: How much do you agree or disagree with the following options for homes that are unoccupied and unfurnished?

Overall, there wasn't majority support for any the options. The strongest support was for no discount, 398 respondents filled in this part of the question, with 185 respondents (46.5%) strongly agreed or agreed and 213 respondents (53.5%) strongly disagreed or disagreed. 125 (32.4%) respondents agreed and strongly agreed with 100% discount for three months (as it now), 144 (38.6%) respondents agreed and strongly agreed with 100% discount for discount for two months and 171 (46.0%) respondents agreed and strongly agreed with 100% discount for one months.

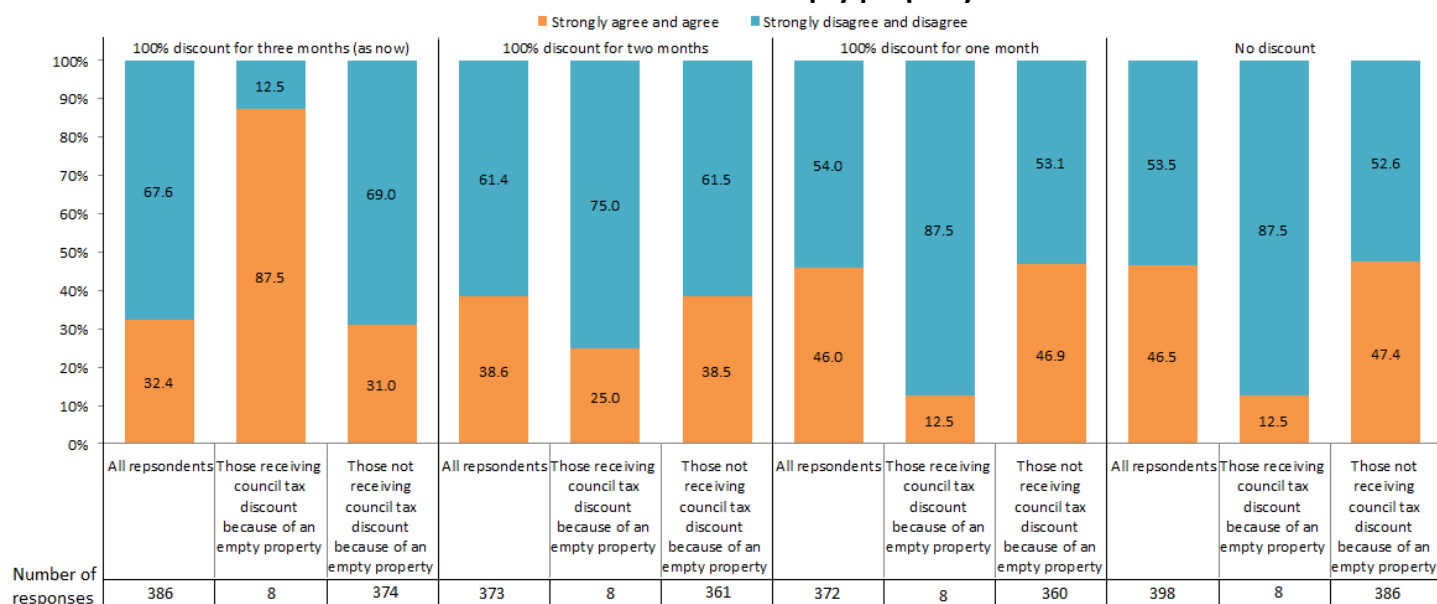
	Strongly agree % (number)	Agree % (number)	Disagree % (number)	Strongly disagree % (number)	Total Number of responses
100% discount for three months (as now)	17.1% (66)	15.3% (59)	26.9% (104)	40.7% (157)	386
100% discount for two months	11.3% (42)	27.3% (102)	25.7% (96)	35.7% (133)	373
100% discount for one month	15.6% (58)	30.4% (113)	23.7% (88)	30.4% (113)	372
No discount	33.7% (134)	12.8% (51)	26.9% (107)	26.6% (106)	398

How much do you agree or disagree with the following options for homes that are unoccupied and unfurnished?



Only eight people who answered the question indicated that they receive a council tax discount because they have an empty property, which is a very small number and not statistically significant. However, their responses did differ from those who don't receive a council tax discount because of an empty property. Those who do receive a council tax discount were much more in favour of keeping the 100% discount for three months (87.5% agreed) than those who don't receive a council tax discount (31.0% agreed). Also, 87.5% of those who do receive a council tax discount, disagreed with no discount, compared with 52.6% of those who don't receive a council tax discount.

Responses to question 9 split by all respondents, those receiving council tax discount because of an empty property and those not receiving council tax discount because of an empty property



Section two summary table

Council tax discounts and exemptions	Majority of respondents agreed with	Majority of respondents disagreed with
Homes that are having major repairs or structural alterations done to them	<ul style="list-style-type: none"> A 50% council tax discount for six months 	<ul style="list-style-type: none"> A 50% council tax discount for 12 months (as it is now) 40% discount for 12 months 100% discount for one month No discount
Homes that are unoccupied and unfurnished		<ul style="list-style-type: none"> 100% discount for three months (as now) 100% discount for two months 100% discount for one month No discount

Appendix A. Copy of the letter sent to those receiving Council Tax Support

RUSHMOOR
BOROUGH COUNCIL



Council Offices, Farnborough Road,
Farnborough, Hants. GU14 7JU
Tel: (01252) 398 399

Website: www.rushmoor.gov.uk

Your reference:

Contact: Benefit Team

Our reference:

Direct line: 01252 398914

e-mail: benefits@rushmoor.gov.uk

Date: 03 November 2017

Council tax support scheme and council tax discounts 2018/19 – please give us your views

We provide help to people on a low income who need a hand paying their council tax bill. This help is known as council tax support.

We have a duty to make sure we are targeting such support where it is needed most.

We also have a duty to balance the cost of the council tax support scheme against that of delivering key services around the borough.

For this reason, we need to make sure our council tax support scheme is fair to all council tax payers.

Therefore, we are considering a number of options to change the scheme that will start on 1 April 2018.

These options include changes to the minimum amount of council tax residents must pay and to the rules around how many children we will take into account when we calculate council tax support.

At the same time, we are also looking at the discounts we offer on properties that are empty and unfurnished in the short-term, or empty because major work or structural alterations are being carried on them.

Before we make any decisions, we'd like to know your views. You can tell us what you think by filling in our survey at www.rushmoor.gov.uk/counciltaxsurvey

If you don't have access to the internet, we can send you a paper copy of the survey.

Chief Executive Paul Shackley

Corporate Director Ian Harrison

Corporate Director Karen Edwards

customerservices@rushmoor.gov.uk

www.rushmoor.gov.uk

DX122250 FARNBOROUGH 2

As everyone pays council tax and any changes may affect other services, we are interested in everyone's views, whether or not they currently receive council tax support or a council tax discount.

If you have any queries, would like help filling out the survey, or would like a paper copy, please contact our Benefit team on 01252 398914

The closing date for taking part in the survey is Sunday 17 December. Any changes will start on 1 April 2018.


Thank you for your time – your views are important to us.

Councillor Gareth Lyon

A handwritten signature in black ink, appearing to be 'Gareth Lyon', written in a cursive style.

Cabinet member for Concessions and Community Support

Appendix B. Copy of the letter sent to those who have received a Council Tax discount in the past 5 years

RUSHMOOR BOROUGH COUNCIL		Council Offices, Farnborough Road, Farnborough, Hants. GU14 7JU Tel: (01252) 398 399 Website: www.rushmoor.gov.uk
Your reference:	Contact:	Council Tax Team
Our reference:	Direct line:	01252 398912
	e-mail:	localtax@rushmoor.gov.uk
	Date:	03 November 2017

Council tax discounts and council tax support scheme 2018/19 – please give us your views

We want to bring empty properties back into use so there is a good supply of homes for local people, and to stop them becoming derelict or a target for antisocial behaviour.

We are therefore reviewing the discounts we offer on properties that are empty and unfurnished, either in the short-term or because major repair work or structural alterations are being carried out on them.

We are considering a number of options for these discounts, but before we make any decisions, we would like to know your views, as someone who has received, or is receiving, a discount - as an owner, or a letting agent on behalf of a client.

You can tell us what you think by filling in our survey at www.rushmoor.gov.uk/counciltaxsurvey

As well as consulting on options to change our council tax discounts, we are also asking for views on proposals for our council tax support scheme for 2018/19. Council tax support provides help to people on a low income who need a hand paying their council tax bill.

Like all councils, we continue to face reductions in our funding, so we must make sure our council tax support scheme is affordable and fair to all council tax payers.

You will therefore find questions on the options to change our council tax support scheme as part of the survey.

As everyone pays council tax and any changes may affect other services, we are interested in everyone's views, whether or not they currently receive council tax support or a council tax discount.

Chief Executive Paul Shackley	Corporate Director Ian Harrison	Corporate Director Karen Edwards
customerservices@rushmoor.gov.uk	www.rushmoor.gov.uk	DX122250 FARNBOROUGH 2

If you have any queries, would like help filling out the survey, or would like a paper copy, please contact our Council Tax team on 01252 398912.

The closing date for taking part in the survey is Sunday 17 December. Any changes will start on 1 April 2018.

Thank you for your time – your views are important to us.

Councillor Gareth Lyon

A handwritten signature in black ink, appearing to be 'Gareth Lyon', written in a cursive style.

Cabinet member for Concessions and Community Support

Appendix C. Copy of paper survey

Council tax support and council tax discounts 2018/19

We want your views

We provide help to people on a low income, who need a hand paying their council tax bill. This help is known as council tax support and we target this support where it is needed most.

Like all councils, we continue to face reductions in our funding, so we must make sure our council tax support scheme is affordable and fair to all council tax payers.

We have therefore been reviewing our council tax support scheme for 2018/19 and would like your views on the options we are considering.

At the same time, we are also looking at the discounts we offer on properties that are empty and unfurnished in the short-term, or empty because major work or structural alterations are being carried on them.

Before we make any decisions, we'd like to know your views. You can tell us what you think by filling in our survey.

As everyone pays council tax and any changes may affect other services, your views matter, whether or not you receive council tax support or a discount.

You can also fill this survey in at
www.rushmoor.gov.uk/counciltaxsurvey

The closing date is **Sunday 17 December**

RUSHMOOR
BOROUGH COUNCIL

Section one – Council tax support

Council tax support is a means-tested discount that we provide for people on low incomes who need help paying their council tax. We don't pay any money to the people who claim it. Instead, we reduce their council tax bill by the amount of support they are entitled to.

At the moment, everyone of working age who receives council tax support pays a minimum of 10% towards their council tax bill. This means they get a 90% discount on their council tax.

Pensioners on a low income do not pay anything.

Because we recognise that sometimes people can end up in severe financial difficulty, we also have an exceptional hardship fund as a safety net for residents, who are genuinely struggling to pay their bill.

Options for council tax support for 2018/19

We have been looking at the following options for 2018/19 and would like your views. Any changes would start on 1 April 2018 and would only affect people of working age.

Option one:

Increase the minimum amount of council tax that working age people pay from 10% (90% discount).

We are considering the possibility of increasing the minimum amount of council tax that people of working age have to pay from 10% (90% discount).

When we've looked at what other councils charge, the 10% (90% discount) minimum is at the lower end of charges and our current council tax collection rates are good.

We are therefore looking at a number of options, ranging from charging a minimum of 12% (88% discount) to a minimum of 25% (75% discount).

Increasing the minimum amount people must pay reduces the cost to the council of our council tax support scheme, freeing up money for other services.

The main impact is that households on a low income would have to pay more towards their council tax. We may also have to spend more on recovering unpaid bills.

What the increased minimum would mean to a Band C working age household

The following table shows how much a working age household living in a Band C property pays a year at a minimum of 10% (90% discount) and how much it would be with an increased minimum payment. The figures are based on the 2017/18 council tax bill.

	Current minimum payment - 10% (90% discount)	12% minimum payment (88% discount)	15% minimum payment (85% discount)	18% minimum payment (82% discount)	20% minimum payment (80% discount)	25% minimum payment (75% discount)
Couple	£138.24	£165.88	£207.35	£248.82	£276.47	£345.59
Single person (with 25% discount)	£103.68	£124.41	£155.51	£186.62	£207.35	£259.19

How much an increased minimum would save

	12% minimum payment (88% discount)	15% minimum payment (85% discount)	18% minimum payment (82% discount)	20% minimum payment (80% discount)	25% minimum payment (75% discount)
Total saving	£52,781	£130,460	£207,878	£259,343	£387,391

As council tax goes to pay for services that we provide, along with Hampshire County Council, the police and the fire and rescue service, any savings would be split between the four. Overall, 72% of the savings would go to the county council, 13% to us, 11% to the police and 4% to the fire and rescue service.

Question 1

How much do you agree or disagree that we should increase the minimum amount of council tax that working age people have to pay by the following options?

(Please tick one for each option)

Minimum amount	Strongly agree	Agree	Disagree	Strongly disagree
12% (88% discount)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
15% (85% discount)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
18% (82% discount)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
20% (80% discount)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
25% (75% discount)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Question 2

If you think the minimum amount should be higher or lower, please tell us what amount you think it should be. (Please write in)

Option two:

To exclude the new bereavement support payment when we calculate council tax support.

If you are of working age and claiming benefits and your partner dies, you can get a bereavement support payment from the government. This is an additional payment to help towards extra costs at this tough time.

We are proposing to exclude this payment when we work out how much council tax support you are entitled to. We already do this for housing benefit.

Doing this will help someone who has recently lost a partner because getting this extra payment won't affect the level of support you are entitled to. It also brings our council tax support scheme in line with the housing benefit scheme, making it easier to administer.

Question 3

How much do you agree or disagree that we should exclude the new bereavement support payment when we calculate council tax support? (Please tick one)

Strongly Agree

☐

Agree

☐

Disagree

☐

Strongly disagree

☐

Option three:

Limit the number of dependent children to two when we calculate council tax support.

At the moment, we take into account the number of children you have when we calculate how much council tax support you can get. For each child you have, this amounts to an additional £66.90 a week in your applicable amount and there is no limit on the number of children included. So, for each child you have, you earn £66.90 in income without any reduction in support.

In April, the government changed the rules covering Universal Credit, housing benefit and Tax Credits so that if you already have two children, it would not include any additional children born after 1 April 2017 in its calculations. There are some exceptions, like multiple births, adopted children and when households merge.

We are considering applying this rule to council tax support for children born after 1 April 2018. Any existing claims would be protected unless there is a break in your claim. Doing this would bring council tax support in line with the other benefits and make it simple to apply.

The main impact is that if you have a third or subsequent child after 1 April 2018, you may get less council tax support than someone who has another child before that date.

Question 4

How much do you agree or disagree that we should limit the number of dependent children to two when we calculate council tax support? (Please tick one)

Strongly Agree

☐

Agree

☐

Disagree

☐

Strongly disagree

☐

Option four:

Other ways of meeting the shortfall in the council's funding.

Instead of changing our council tax support scheme, we could look at other ways of saving money to meet the shortfall. These are:

- Increase council tax overall
- Reduce spending on other services or increase income
- Use council reserves

We'd like your views on these options.

Question 5

How much do you agree or disagree that we should increase council tax to meet the shortfall? (Please tick one)

Strongly agree

☐

Agree

☐

Disagree

☐

Strongly disagree

☐

Question 6

a) How much do you agree or disagree that we should reduce spending on other services or increase income to meet the shortfall? (Please tick one)

Strongly agree

☐

Agree

☐

Disagree

☐

Strongly disagree

☐

b) If you answered strongly agree or agree, please tell us how you think we could reduce spending or increase income. (Please write in)

Question 7

How much do you agree or disagree that we should use council reserves to meet the shortfall? (Please tick one)

Strongly agree

☐

Agree

☐

Disagree

☐

Strongly disagree

☐

Section two - council tax discounts and exemptions for 2018/19

We are also reviewing what council tax discount and exemptions we should offer on empty homes. These are properties that are empty because they are:

- Having major repairs or structural alterations done to them
- Unoccupied and unfurnished

Our aim is to bring empty homes back into use so there is a good supply of homes for local people, and to stop them becoming derelict or a target for antisocial behaviour.

We would also like your views on these discounts and exemptions.

Homes that are having major repairs or structural alterations done to them

At the moment, if you are carrying out major repairs or structural alterations to a property, we will give you a 50% discount on the property for 12 months to encourage you to complete the work.

We are considering a number of options, ranging from carrying on with the current scheme to removing the discount completely.

The table below shows an estimate of how much the discount would cost a year and the annual saving. As with council tax support, this saving would be divided between Hampshire County Council (72%), ourselves (13%), the police (11%) and fire and rescue service (4%).

Discount option	Annual cost of scheme	Annual saving
50% discount for 12 months (as now)	£30,178	None
50% discount for six months	£15,089	£15,089
40% discount for 12 months	£27,160	£3,018
100% discount for one month	£5,030	£25,148
No discount	None	£30,178

Question 8

How much do you agree or disagree with the following options for homes that are having major repairs or structural alterations done to them? (Please tick one for each option)

Discount option	Strongly agree	Agree	Disagree	Strongly disagree
50% discount for 12 months (as now)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
50% discount for six months	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
40% discount for 12 months	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
100% discount for one month	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
No discount	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Homes that are unoccupied and unfurnished

We offer a discount in council tax for up to three months for homes that are unoccupied and unfurnished. The main reason for doing this is that it supports landlords, who would otherwise have to pick up council tax costs between tenancies.

We are considering options ranging from keeping the current discount to removing the discount completely.

The table below shows an estimate of how much the discount would cost a year and the annual saving. This saving would be divided between Hampshire County Council, ourselves, the police and fire and rescue service.

Discount option	Annual cost of scheme	Annual saving
100% discount for three months (as now)	£344,161	None
100% discount for two months	£229,440	£114,721
100% discount for one month	£114,720	£229,441
No discount	None	£344,161

Question 9

How much do you agree or disagree with the following options for homes that are unoccupied and unfurnished? (Please tick one for each option)

Discount option	Strongly agree	Agree	Disagree	Strongly disagree
100% discount for three months (as now)	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
100% discount for two months	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
100% discount for one month	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
No discount	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

Section three - about you

Question 10

Do you receive council tax support?

☐ Yes ☐ No ☐ Don't know

Question 11

Do you receive a council tax discount because you have an empty property?

☐ Yes ☐ No ☐ Don't know

If yes, please tell us what discount you receive.

As part of the Equalities Act 2010, we must make sure our services are open and accessible to everyone, that we treat people fairly and appropriately and in consultations, we hear all views.

The following questions will help us to check that we are doing this and will also help us to understand better the answers we receive. We will treat this information as anonymous and confidential and will not identify individuals.

You do not have to answer these questions if you would prefer not to.

Question 12

Which one of the following age bands do you belong to? (Please tick one)

- ☐ Under 16 years ☐ 35 - 44 years ☐ 65 - 74 years ☐ I'd prefer not to say
- ☐ 16 - 24 years ☐ 45 - 54 years ☐ 75 - 84 years
- ☐ 25 - 34 years ☐ 55 - 64 years ☐ 85+ years

Question 13

What is your gender?

- ☐ Male ☐ Female ☐ I'd prefer not to say

Question 14

What is your ethnic group? (Please tick one)

- | | |
|---|---|
| <input type="radio"/> White - British | <input type="radio"/> Asian or British Asian - Pakistani |
| <input type="radio"/> White - Irish | <input type="radio"/> Asian or British Asian - Bangladeshi |
| <input type="radio"/> White - Gypsy/Traveller | <input type="radio"/> Asian or British Asian - Chinese |
| <input type="radio"/> White - other | <input type="radio"/> Asian - other |
| <input type="radio"/> Mixed - white and black Caribbean | <input type="radio"/> Black or British Black - Caribbean |
| <input type="radio"/> Mixed - white and black African | <input type="radio"/> Black or British Black - African |
| <input type="radio"/> Mixed - white and Asian | <input type="radio"/> Black - other |
| <input type="radio"/> Mixed - other | <input type="radio"/> I'd prefer not to say |
| <input type="radio"/> Asian or British Asian - Nepali | <input type="radio"/> Any other background (please specify below) |
| <input type="radio"/> Asian or British Asian - Indian | <div style="border: 1px solid black; height: 20px; width: 100%;"></div> |

Question 15

Do you consider yourself to have any health conditions or disabilities, which limit your daily activities? (Please tick one)

- ☐ Yes ☐ No ☐ I'd prefer not to say

Question 16

What is your postcode?

Question 17

If you would like to be kept informed about the outcome of this consultation and our decision, please give us your email address.

Question 18

a) Occasionally, we'd like to send our residents information about the council and our services by email. You can also find out about council consultations. In addition, our council Leader, Councillor David Clifford has his own email newsletter that you can sign up to receive.

- ☐ I'd like to receive news from the council
- ☐ I'd like to receive news about consultations
- ☐ I'd like to receive news from the Leader

b) What is your email address? (if not given, or different to, above)

**Thank you for taking part in our survey.
Our councillors will use your responses
to help them make a decision.**

**We will publish updates on our website,
www.rushmoor.gov.uk/counciltaxsurvey**

Data protection notice: We will only use the information you
give us for the purposes stated in this survey.

Original recommendations for changes and the supporting rationale from the Welfare Reform Group

Recommendations for Council Tax Support Scheme	Rationale/Comments
<p>Increase the minimum amount of council tax that working age people pay from 10% (90% discount) to 15% (85% discount) for 2018/19 and to hold the minimum contribution at this level for 2019/20.</p>	<p>The minimum contribution for Rushmoor's CTSS is currently at the lower end of the rates set by other authorities within its audit family. This change would still mean that the scheme sits at the lowest end of that group where minimum contributions have been introduced. Collection rates are holding up well, meaning that recipients are finding ways to pay their minimum contribution and 85% would still be a significant discount to be awarded to a section of the Borough's residents. In addition, the Council continues to hold an exceptional hardship fund to assist those having most difficulty in meeting their obligations.</p> <p>The consultation responses showed significant disagreement with increasing the minimum contribution to 18%, 20% or 25% (ranging between 71.8% and 75.7% disagree/strongly disagree). The responses were closer for both 12% and 15% with a 56.5% 'for' and 43.5% 'against' for 12% and a 42.4%/57.6% split for 15%.</p> <p>There was strong disagreement within the WRG over this recommendation with the minority view being to put forward no increase in the minimum contribution due to the difficulties faced by residents as they saw it, due to current economic conditions and the reported use of food banks, for example.</p> <p>The consultation document included an opportunity to comment on whether the minimum amount should be higher or lower. There were 142 comments made. The main themes of the comments (those mentioned more than five times) were as follows:</p> <ul style="list-style-type: none"> • 10% or leave it as it is (mentioned 53 times) • People are struggling/this will cause hardship to the poorest (mentioned 20 times) • Lower (mentioned 9 times) • 12% (mentioned 9 times) • 0% (mentioned 7 times) • Unhappy about subsidising people (mentioned 7 times) • 50% (mentioned 6 times) <p>For each of the above, the comments made represent a small proportion compared to the overall number of consultation responses received.</p> <p>The majority view of the group was that 15% would be affordable, especially given the safety net of the hardship</p>

APPENDIX 2

	fund. Furthermore, maintaining the level for 2019/20 would provide time for in-depth analysis of the effect of the rise in contribution to be measured and monitored by the WRG.
To exclude the new bereavement support payment when calculating council tax support.	<p>The Group was unanimous in its recommendation that the new Bereavement Support Payment be disregarded as income within the Council's CTSS. This means that any recipient of CTS, who is also receiving a Bereavement Support Payment, will not have that payment counted as income when their CTS is calculated, thereby allowing that Bereavement Support to be used for its intended purposes and not reducing the amount of CTS support that they might receive.</p> <p>The Group has always been keen to maintain a principle of harmonising the Council's local CTSS with national government changes to the wider Housing Benefit scheme and this recommendation is in line with that principle, making it easier to administer and for claimants to understand.</p> <p>This change was supported by 80.2% of valid responses to this question while 19.8% disagreed.</p>
To limit the number of dependent children to two when calculating council tax support.	<p>Again, this technical change brings the scheme into line with Housing Benefit, making it easier to administer and for claimants to understand.</p> <p>This change was supported by 76.8% of the valid responses to this question while 23.2% disagreed.</p> <p>While there was some concern expressed by members of the Group about the potential impact of this change on claimants, the Group were unanimous in recommending this harmonisation change, in part due to the protection afforded to existing claimants who already have more than two children.</p>

Recommendations for Council Tax Discounts	Rationale/Comments
To award 50% discount for six months for homes that are having major repairs or structural alterations done to them.	<p>The Group were unanimous in their recommendation to change the discount for empty homes that are undergoing major repairs or structural alterations, from the current 50% discount for 12 months to 50% discount for 6 months.</p> <p>The rationale for reducing the period of discount for homes undergoing major repair work is to encourage those works to be conducted in a timely manner, thereby bringing the property back in to use sooner. This is balanced against the needs of the taxpayer by not slowing down repair work by having an added financial burden of paying for Council Tax while paying for major repairs on a property that is not habitable.</p> <p>The majority of respondents disagreed with all options other than 50% discount for 6 months, which was supported by 59.8% of valid responses.</p>

<p>To award 100% discount for two months for homes that are unoccupied and unfurnished</p>	<p>The Group was again unanimous in its recommendation that the discount be changed from the current 100% discount for three months to 100% discount for two months.</p> <p>The rationale for this change is to continue to allow sufficient flexibility within the Council Tax regime for small and large-scale landlords to manage short-term voids without having to pick up short-term costs whilst preparing accommodation for new tenants and the associated administration that this would require. It was felt that two months would still be sufficient for these purposes and would continue to provide sufficient incentive for Council Tax Payers to report a change of circumstances i.e. when a property becomes empty.</p> <p>It is important for the Council to track the commencement of a period of un-occupation, not only to ensure the correct discount is awarded in the short-term but also to have a starting point to track empty properties over a longer time period as long-term empty properties are subject to a premium charge. The number of long-term empty properties also affects the level of New Homes Bonus to which the Council is entitled. Therefore, it is of benefit to provide an incentive to the Tax Payer to notify the Council when a property becomes vacant.</p> <p>The Group considered whether moving to one month's discount would be appropriate but settled on two months with a review during the year. The Group felt it would be of particular interest to hear from local Registered Social Landlords such as Vivid in order to monitor the effects of the change and to consider whether changing to 100% discount for one month would be a viable option for 2019/20. This will be arranged for one of their meetings during the 2018/19 municipal year. (There were no direct approaches from local RSLs in response to the consultation although individuals may have submitted responses without explicitly stating that this was on behalf of an RSL).</p> <p>There was no majority support for any of the options in the consultation on this matter, including the current discount arrangements. Maintaining the current arrangements had the highest level of disagreement at 67.6%, which does provide some mandate for change.</p>
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Equality Impact Assessment – Draft Council Tax Support Scheme 2018/19

Lead Officer	Dawn Menzies-Kelly – Revenues and Benefits Manager
Service	Financial Services
Proposed change to service	Develop a revised Council Tax Support Scheme(CTSS) for 2018/19
Reasons for service change	<p>The Council Tax Benefit scheme (CTB) was abolished by the Welfare Reform Bill with effect from April 2013. This was replaced with a local Council Tax Support Scheme (CTSS).</p> <p>The Council's original overall budget for CTS had been cut by Central Government with further cuts experienced over the last two years and confirmed to continue. It is for local councils to determine how to manage any funding gaps and any cuts can only be made to a CTS scheme for working age recipients. This is due to the strict guidelines from government to ensure support for pensioners' remains at the same level as previously applied with CTB. This is delivered through a national framework of criteria and allowances.</p> <p>The Government is also continuing with a national programme of welfare reform and it is appropriate to consider whether some of the changes to other welfare systems should be reflected in the Council's local CTSS.</p> <p>Rushmoor Borough Council needs to annually review its CTSS.</p> <p>Any proposed changes must be fully consulted on as well as alternative options to funding changes.</p>
Information about users, research or other evidence	<p>Rushmoor Borough Council has the option of not changing the scheme or designing a revised scheme, which closes the funding gap, incentivises work and supports the benefit welfare reform.</p> <p>In order to establish options for change, the Council has established a Welfare Reform Group of cross party elected Members. The Group has met on six occasions during the calendar year of 2017 and considered a vast weight of evidence in relation to:</p> <ul style="list-style-type: none"> ▪ Current recipients ▪ Affordability and Council Tax payment rates ▪ Impact on different groups within the scheme ▪ Comparisons with other similar local authorities within the County, those bordering and those in our Audit family ▪ Various scheme designs, both locally and nationally ▪ Comparisons on collection rates according to scheme design <p>Full details of this evidence base and detailed claimant profiles can be found within the supporting documentation for the Member group's meetings.</p>

Stakeholder consultation and involvement	<p>Rushmoor Borough Council has been reviewing its council tax support scheme for 2018/19 and decided to consult on four options.</p> <ul style="list-style-type: none"> Option one: Increase the minimum amount of council tax that working age people pay from 10% (90% discount). This increase ranged from 12% (88% discount) up to 25% (75% discount). Option two: To exclude the new bereavement support payment when we calculate council tax support. Option three: Limit the number of dependent children to two when we calculate council tax support. Option four: Other ways of meeting the shortfall in the council's funding. Including increasing council tax, reducing spending on other services or increasing income and using council reserves. <p>6 week consultation period (6th November – 17th December) 2,566 working age Council Tax Support (CTS) claimants were sent letters about the consultation Letters were also sent to the 1,458 people who have received a CT discount because they had an empty property in the last five years 3,688 people who have signed up via email to receive news or information about consultations, were sent and email informing them of the consultation with a link to fill in the survey Paper copies were available at the Council Offices and Citizen Advice Rushmoor There were 482 surveys returned (479 online and 3 paper surveys). 110 respondents received CTS (these included pensioners who receive CTS) and 9 respondents receive a CT discount because they had an empty property</p>
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Impact of change – Who will be affected. How the change will impact on equality groups. Any positive and negative impacts of the changes on users. Actions taken to avoid or lessen any negative impacts.

- ☐ As at 19th December 2017, there were a total of 39,900 properties liable for Council Tax in Rushmoor.
- ☐ 13% (5187) were receiving CTS and of these, 57% (2995) (7.5% of properties) were working age households.
- ☐ The changes being considered within the scheme proposals will affect working age people only.
- ☐ Further analysis of the equality strands are:

Age	Positive	Negative
Profile data available from the current scheme. This covers all those in receipt of CTS	People of pension age are protected and will not be subject to change under the new scheme.	The scheme will discriminate on the grounds of age because of the Central Government requirement to protect pensioners. The National Pensioner Scheme treats them more favourably because allowances are
Working age = 2,995 Pension age = 2192	Could incentivise people back into work as earnings disregards and extended	

	<p>payments apply.</p> <p>Our scheme has a hardship fund that provides a safety net so that additional support can be provided for those in exceptional need.</p> <p>We have a track record of providing proactive and tailored support for those working age customers who struggle to make payments. We will continue to ensure our recovery procedures identify cases where additional support might be required.</p>	<p>more generous and 100% maximum support applies where entitled.</p> <p>Working age people receive less CTS therefore have more Council Tax to pay.</p>
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Disability	Positive	Negative
Profile data available from current CTS claims. In this instance, a person is defined as disabled if they are in receipt of Disability Living Allowance or a Personal Independence payment.	<p>Disability benefit income is disregarded in full when calculating entitlement.</p> <p>Higher allowances are awarded when calculating support for those receiving disability benefits.</p> <p>Our scheme has a hardship fund that provides a safety net so that additional support can be provided for those in exceptional need.</p> <p>We have a track record of providing proactive and tailored support for those working age customers who struggle to make payments. We will continue to ensure our recovery procedures identify cases where additional support might be required.</p>	Working age people receive less CTS, therefore have more Council Tax to pay. No further specific negative impact is identified for those with disabilities.

Marital status, family circumstances or caring responsibilities	Positive	Negative
<p>Single person household</p> <p>Couple with no children</p>	Higher allowances will be awarded in the calculation of support for carers.	

Families with children	<p>The scheme builds in additional premiums for existing claims where there are children.</p> <p>Our scheme has a hardship fund that provides a safety net so that additional support can be provided for those in exceptional need.</p> <p>We have a track record of providing proactive and tailored support for those working age customers who struggle to make payments. We will continue to ensure our recovery procedures identify cases where additional support might be required.</p>	<p>The changes to legislation, within Housing Benefit from April 2017 regarding the maximum two children rule, are proposed for the CTS scheme. This means working age people with more than two children who make a new claim for CTS after 1 April 2018 will have their CTS calculated on a maximum of two children's allowances regardless of the number of children they actually have.</p> <p>All people in this group who currently receive CTS will have more Council Tax to pay if they have a third or subsequent child.</p> <p>We are unable to provide any data on who might make a new claim and be affected by this change.</p>
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Sex (gender)	Positive	Negative
	The scheme will not treat people of different genders any differently.	All people in the working age group who currently receive CTS will pay extra Council Tax.

Race/Ethnicity/Religion/Belief/Sexual Orientation	Positive	Negative
We do not hold any specific data for this category.	The scheme will not treat people in different race, belief or sexual orientation groups any differently.	All people in the working age group who currently receive CTS will pay extra Council Tax.

Proposed changes	Positive	Negative
Increase to a minimum contribution of 12%,15%, 20% or 25%	Incentivise people to try to locate paid work or extra hours.	<p>All people in the working age group who currently receive CTS will pay extra Council Tax.</p> <p>2995 people are affected, which is all Working Age recipients of Council Tax Support.</p>

Disregard the new Bereavement Support payment	Will mean this payment will not affect the amount of support they receive	No negative impact
To limit the amount of support paid in respect of a maximum of two children	Will only apply to new claims from 1 April. However if an existing claimant has a third or subsequent child they will be affected	Working age claimants affected will receive less CTS

Issues, Recommendations and Mitigations

- ☐ To protect the most vulnerable, or those adversely affected by changes, Rushmoor Borough Council has maintained a Hardship Fund to act as a safety net. It is recommended that this Fund be continued and appropriate capacity be created for it within the Council's budget setting process for 2018/19.
- ☐ From April 2018, the effects of the final scheme will need to be carefully monitored and any negative effects minimised. It is recommended that this oversight continue to be provided by the Council's cross party elected Member Welfare Reform Group.
- ☐ It is recommended that all customers affected by the changes receive clear explanations, offers of advice and sign posting towards further assistance as soon as is practical following the decision to set a scheme for 2018/19. The Council's on-line information should also reflect the general issues identified within this EIA as soon as practical.

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