

## **Rother District Council**

Report to	-	Cabinet
Date	-	2 December 2019
Report of the	-	Executive Directors
Subject	-	Local Council Tax Reduction Scheme 2020/21

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### **Recommendation to COUNCIL:** That the:

- 1) Council Tax Reduction Scheme currently in place for 2019/20 be continued for 2020/21; and
  - 2) Executive Director be authorised to make minor textual amendments and uprate premiums and living allowances when they are amended by the Government including an inflationary increase where appropriate.
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**Assistant Director: Robin Vennard**  
**Lead Cabinet Member: Councillor Oliver**

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### **Introduction**

1. On 18 December 2018, full Council approved a Council Tax Reduction Scheme (CTRS) for Rother to be introduced from 1 April 2019. Each year the Council is required to formally adopt a scheme for commencement on the 1 April of that year. It is recommended to Council that the 2020/21 scheme remains the same as the 2019/20 scheme. It is necessary to amend certain rates contained in the scheme in line with Government increases. Whilst this is not considered a scheme change, in order for the Council to resist any potential challenge to the 2020/21, scheme it is considered necessary to report these changes to Members and to make available the full scheme for Members' consideration. A copy of the full scheme has been placed in the Members' Room including an updated Equality Impact Assessment (EIA). The EIA will also be circulated to Members prior to the meeting.

### **Proposed Scheme 2019/20**

2. The Council is required to review the local CTRS each year and either continue with the existing scheme or devise a new scheme. The current scheme has delivered additional income for the Council and the precepting bodies. In its first year of operation there has not been a significant impact on the overall council tax collection rates. However this has been facilitated by the additional resources part funded by preceptors to bolster collection activities.
3. Officers are aware that Members will be considering the Council's approach to poverty within Rother and this work, if agreed, will likely take place during 2020. It is proposed therefore to continue with the current scheme into 2020/21 with some minor amendments to take account of legislative changes and the annual uprating of amounts and premiums used in the calculation of

entitlement to help. It is recommended the rates used in the CTRS are uprated in line with the rates used in Housing Benefit administration when published by the Department of Work and Pensions and an inflationary increase based on the Consumer Price Index to the income bands where appropriate.

### **Consultation**

4. The Local Government Finance Act requires that if the scheme is to be changed the Council must undertake a full consultation exercise with the exception of an uprating of amounts and premiums used in the calculation of entitlement. As this in itself does not constitute a change to the scheme, merely the rates applicable, the Council is not required to undertake a full consultation exercise. However, the major preceptors have been consulted on the proposal to retain the 2019/20 scheme and no objections have been received.

### **Equity Impact Assessment**

5. As the proposed scheme for 2020/21 is the same as the 2019/20 scheme there is no requirement to undertake a full Equality Impact Assessment (EIA).

### **Conclusion**

6. The proposed scheme for 2020/21 is the same as the 2019/20 scheme. Officers continue to closely monitor the scheme spend and have reflected the forecast in the calculation of the 2020/21 taxbase.

Malcolm Johnston  
Executive Director

Dr Anthony Leonard  
Executive Director

### **Risk Assessment Statement**

By not following the relevant legislative provisions for CTRS, the Council runs the risk of legal challenge to its scheme. This report and other information provided to Members minimises the risk of challenge.