

Present: Councillor Ric Metcalfe (*in the Chair*),
Councillor Donald Nannestad, Councillor Jackie Kirk,
Councillor Rosanne Kirk, Councillor Neil Murray and
Councillor Fay Smith

Apologies for Absence: None.

83. Confirmation of Minutes - 17 December 2018

RESOLVED that the minutes of the meeting held on 17 December 2018 be confirmed.

84. Declarations of Interest

No declarations of interest were received.

85. Council Tax Base 2019/20

Purpose of Report

To seek a recommendation from the Executive on the Council Tax Base for the financial year 2019/20.

Decision

The Executive recommended:

- (1) That Council notes that there are no special items as defined in Section 35 of the Local Government Finance Act 1992 (as amended) applicable to any part or parts of the City of Lincoln local authority area.
- (2) That Council approves the Chief Finance Officers' calculation of the Council Tax Base for the financial year commencing 1 April 2019 and ending 31 March 2020, as set out in Appendix B of the report.
- (3) That Council approves, in accordance with the Chief Finance Officers' calculation, and pursuant to the Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended), that the Council Tax Base for the 2019/20 financial year is 24,299.

Alternative Options Considered and Rejected

None.

Reason for Decision

The Local Government Finance Act 1992 and Local Authorities (Calculation of Council Tax Base) Regulations 1992 (as amended) required the Council to formally set its Tax Base as the first stage of the Council Tax setting process.

Certain assumptions had to be made in order to determine the number of dwellings within the authority's area and these were set out in Appendix A to the report.

The calculation of the Council Tax Base, as detailed in Appendix B to the report, showed the number of Band D equivalent chargeable dwellings as being 24,299. This was based upon the above Regulations and assumed that 98.75% of the Council Tax due for 2019/20 would be collected.

The Council Tax Base number of Band D equivalent chargeable dwellings for 2019/20 had been calculated as 28,717, less 4,418 deduction calculated for the Localised Council Tax Support Scheme, resulting in a proposed Council Tax Base for 2018/19 of 24,299.

86. Localised Council Tax Support Scheme 2019/20

Purpose of Report

To provide the Executive with an opportunity to review consultation responses and consider the City of Lincoln Council's proposed Localised Council Tax Support Scheme for 2019/20.

Decision

That Council be recommended to:

- (1) Review the consultation responses relating to the Localised Council Tax Support Scheme for 2019/20.
- (2) Approve the continuation of the Exceptional Hardship Scheme fund of £20,000, made available during 2018/19, into 2019/20.
- (3) Approve the City of Lincoln Council's Localised Council Tax Support Scheme 2019/20, subject to the inclusion of the following changes:
 - reducing the maximum savings limit to £8,000;
 - introducing a 200% premium charge for properties empty over two years;
 - introducing a care leavers council tax exemption;
 - reverting the discount level for domestic properties that become unoccupied to 100% for the first month.

Alternation Options Considered and Rejected

A number of options were set out within the report which formed part of the public consultation process, as outlined within the body of the report.

Reason for Decision

The consultation process for the draft Localised Council Tax Support Scheme in respect of 2019/20 began on 1 November 2018 with major preceptors, stakeholders and a public consultation which ended on 14 December 2018. There were nine options included within the consultation and included changes to the Scheme itself together with technical changes within the Council Tax billing process. These options were set out in paragraph 5.3 of the report.

In total, 252 surveys were completed in response to the public consultation, details of which were attached to the report at Appendix 2. The proposals were considered by the Council's Policy Scrutiny Committee on 13 November 2018 and had been well received, although there were mixed opinions regarding preferred options.

Additional responses to the consultation had been received by Lincolnshire County Council and the Police and Crime Commissioner for Lincolnshire which were also appended to the report.

87. Collection Fund Surplus or Deficit - Council Tax

Purpose of Report

To inform the Executive of the estimated balance for the Council Tax element of the collection fund and the surplus or deficit to be declared for 2018/19.

Decision

That the action of the Chief Finance Officer in declaring a Council Tax surplus of £267,780 be confirmed.

Alternative Options Considered and Rejected

None.

Reason for Decision

The Council was required to declare any surplus or deficit during January of each financial year.

As at 31 March 2019 the collection fund was estimated to have a surplus of £169,000 for Council Tax relating to the Financial Year 2018/19. Based on the forecast position of the in-year collection fund, as at 31 March 2019, and taking into account an adjustment for the difference between prior year estimates compared to the actual outturn, it was estimated that there would be a surplus of £267,780 on the Council Tax element of the collection fund in 2018/19, to be distributed to preceptors in 2019/20.

The Leader of the Council highlighted that the City Council's share of the Council Tax surplus equated to approximately 16%, with Lincolnshire County Council receiving the majority of the share and a proportion also being received by the Police and Crime Commissioner for Lincolnshire.

88. Money Laundering Policy

Purpose of Report

To seek approval for the revised Money Laundering Policy.

Decision

That the revised Money Laundering Policy be approved.

Alternative Options Considered and Rejected

None.

Reason for Decision

The Council's Money Laundering Policy was put in place to meet the requirements of the Money Laundering Regulations.

The Policy had been updated to reflect slight changes in Regulations, with the Money Laundering Reporting Officer and deputies remaining the same. The limit on cash transactions would remain at £2,000 with Assistant Directors and Managers able to authorise cash transactions up to £2,000.

Additional guidance had been included to help support officers in managing transactions and understand the reporting process.

This report had been considered by the Audit Committee at its meeting on 11 December 2018 which was supportive of the recommendations contained within the report.

89. Counter Fraud Strategy

Purpose of Report

To review and seek approval for the revised Counter Fraud and Anti-Corruption Policy and Strategy.

Decision

That the Counter Fraud and Anti-Corruption Policy and Strategy be approved.

Alternative Options Considered and Rejected

None.

Reason for Decision

There had been changes and new initiatives linked to counter fraud over recent years, including the transfer of Council investigation staff to the Department for Work and Pensions. The strategy within the key policy statement remained unchanged but roles and responsibilities had had been updated within sections on fraud risk, resources, work planning, benchmarking and partnerships, communication, training, compliance and use of technology.

It was noted that the Policy and Strategy reflected the limited resources available to the Council and risks or actions aimed to maximise efficiency and effectiveness where possible.

This report had been considered by the Audit Committee at its meeting on 11 December 2018 and was supportive of the recommendations contained within the report.