

SUBJECT:	LOCALISED COUNCIL TAX SUPPORT SCHEME 2019/20
DIRECTORATE:	CHIEF EXECUTIVE
REPORT AUTHOR:	CLAIRE MOSES, REVENUES AND BENEFITS MANAGER

1. Purpose of Report

- 1.1 For Executive to review consultation responses and consider City of Lincoln Councils' proposed Localised Council Tax Support Scheme (CTS) for 2019/20.

2. Executive Summary

- 2.1 The Government abolished Council Tax Benefit (CTB) from 1st April 2013 which was a 100% funded scheme and replaced it with a local Council Tax Support (CTS) discount scheme with a cash-limited fixed grant.
- 2.2 City of Lincoln must approve a local Council Tax Support scheme for 2019-20 by 31 January 2019. Council Tax Support schemes cannot be changed mid-financial year. The Council carries the risk if caseloads and expenditure increases more than expected.
- 2.3 The consultation process for the draft CTS Scheme in respect of 2019/20 began on 1 November 2018 with major preceptors, stakeholders and public consultation and ended on 14 December 2018.
- 2.4 There were nine options which were included within the consultation. The options include changes to the Council Tax Support Scheme, to technical changes within the Council Tax billing process. These options are included in paragraph 5.3 of the report.
- 2.5 It is also recommended that the Council's CTS Hardship Fund is maintained at a cost of £20,000 to respond to the demand for further support with Council Tax costs.

3. Background

- 3.1 The Council Tax Benefit system was abolished on 31st March 2013 and replaced by the Council Tax Support Scheme. This scheme can be determined locally by the Billing Authority having had due consultation with precepting authorities, key stakeholders and residents. As at 30 November 2018, there were 8,641 residents claiming Council Tax Support in the Lincoln District. 3,016 are pensioners who are protected under the legislation and receive Council Tax Support as prescribed by the Government (broadly similar to the level of Council Tax Benefit). It is the 5,625 working age claimants where a local scheme can be determined which can change the level of support provided.

4. Reviewing the Council Tax Support scheme

- 4.1 Every Billing Authority must consider whether it will revise its Council Tax Support scheme by 31st January every year and allow for a period of consultation with its major preceptors and other stakeholders before it is approved by full Council as required by the Local Government Finance Act 2012. A CTS scheme cannot be changed mid-financial year.
- 4.2 The proposed CTS scheme must go through certain steps to comply with the provisions stated in the Local Government Finance Act 2012 before it can be adopted by this Council as a Billing Authority:-

Before making a scheme, the authority must (in the following order):-

- (a) consult any major precepting authority which has power to issue a precept to it,*
- (b) publish a draft scheme in such manner as it thinks fit, and*
- (c) consult such other persons as it considers are likely to have an interest in the operation of the scheme*

- 4.3 Throughout 2018/19, claimant caseload has continued to reduce. It was expected to reduce due to national work incentives being rolled out through the Jobcentre Plus, implementation of Universal Credit Full Service in March 2018, as levels of employment remain at record highs and as a result of our previous policy changes.

Caseload has decreased from 8,853 in April 2018 to 8,641 at 30 November 2018 and as such the current cost of the scheme for 2018/19 is lower than the predicted cost outlined in the Taxbase calculation which was undertaken in December 2017.

In terms of future caseload we are forecasting the caseload to reduce further as a result of national work incentives being rolled out through the Jobcentre Plus, continued implementation of Universal Credit and the recovery of the economy and impact on income levels. In addition there a number of initiatives and reviews being undertaken across the whole caseload which is reducing/removing entitlement (this includes Verification of Earnings and Pensions, National real time data from HMRC, earnings, and self-employed reviews) which contribute to a reduction in caseload. However, it should be noted that as the Brexit negotiations continue to progress there is a potential negative impact on the economy. This has the potential to impact on the claimant caseload although it is unlikely to do so in the initial years. Officers have stated the use of Universal Credit income for some customers, will also result in a reduced CTS award, and potentially a nil award.

Officers have modelled a 1% caseload decrease, which is shown in **Appendix 1**.

4.4 The table below show the caseload changes from 1 April 2013

Table 1:

	Total Caseload	Pension Caseload	Working Age caseload
Apr-13	11018	4077	6941
Jul-13	10947	4036	6911
Oct-13	10829	3996	6833
Jan-14	10765	3935	6830
Apr-14	10603	3889	6714
Jul-14	10378	3827	6551
Oct-14	10171	3781	6390
Jan-15	10124	3724	6400
Apr-15	10108	3679	6429
Jul-15	10048	3644	6404
Apr-16	9581	3463	6118
Jul-16	9500	3417	6083
Apr-17	9194	3275	5919
Jun-17	9160	3243	5917
Apr-18	8853	3115	5738
Jul-18	8744	3066	5678
Oct-18	8669	3021	5648
Nov-18	8641	3016	5625

5. Support Scheme for 2019-20

5.1 In August 2018, in order to inform the proposed changes for the consultation process, various scenarios were modelled taking into account a number of different changes to the current scheme, such as current Council Tax and caseload levels, and an increase in Council Tax and decrease in caseload. These scenarios have since been remodeled based on the caseload as at 30 November 2018 (as this date is used to calculate the Council Tax Base for 2019/20). Based on the current core elements of the existing scheme, a caseload reduction of 1% has been modelled, along with an increase in Council Tax.

5.2 However, as a billing authority the Council can decide whether or not to amend core elements of its scheme each year. Officers have therefore considered a number of potential options that will have a direct budgetary impact on the amount of Council Tax Support paid. Options 1 to 5 have been modelled and are as follows and shown in **Appendix 1**. In developing the modelling for each of the Council Tax Support Scheme options a number of assumptions have been made, as follows:

- Uprating Freeze for Social Security benefits, including Housing Benefit for 4 years

- As the Council and major preceptors are likely to set differing levels of Council Tax increases it creates a variety of modelling scenarios. An overall increase on all elements of 4% has therefore been assumed. The final cost of the scheme will though be increased by the level of Council Tax increases applied.
- 1% reduction in caseload for 2019/20.
- Collection Rate of 98.75%. The current Council Tax base is calculated on this collection rate which takes into account in year collection and collection of arrears. For 2019/20 it is proposed that the collection rate, based on current collection, is maintained at 98.75%. Although the proposed changes will require some taxpayers who have not previously paid Council Tax to now be liable for an element of their Council Tax, the number of customers affected and the value of those impacts are not considered to have a significant impact on the overall collection rate. Modelling therefore assumes a collection rate of 98.75%.

5.3 The options considered are as follows:

- **Option 1: No change to the current scheme:** With 4% Council Tax increase and 1% caseload decrease;
- **Option 2: Reducing maximum savings limit:** The current maximum savings limit (the savings limit over which one is no longer eligible for Support) is £10,000. **Officers have modelled a reduction in savings limit of £9,000, £8,000, £7,000 and £6,000. These are shown in Appendix 1.**
- **Option 3: Increasing minimum entitlement:** The current minimum entitlement amount is £2. This means, any customer with a Council Tax Support award of less than £2 will not be entitled. **Officers have modelled an increase in minimum entitlement limit of £2.50, £3.00, £3.50 and £4.00. These are shown in Appendix 1.**
- **Option 4: Removal of family premium:** The family premium is an additional amount which can be added to a households applicable amount – essentially increasing the amount of Council Tax Support which can be awarded. From 1 May 2016, the Government made a number of changes to benefits and tax credits for people with children, and this was one of those changes. For Council Tax Support, it was for the Local Authority to decide whether the premium would be removed. **Officers have modelled the removal of this premium. This is shown in Appendix 1.**
- **Option 5: Universal Credit Changes:** Universal Credit (UC) awards are reviewed on a monthly basis, in line with changes to the customer's circumstances during each month – such as changes to wages. The DWP issue billing authorities with details of the new UC award and billing authorities are then required to re-assess the Council Tax Support. Since 1 April 2018, there have been 10,789 documents from the DWP – all of which have required an assessment decision. In turn, the monthly re-assessment of Council Tax Support results in a revised Council Tax bill being issued to

the customer. As a result, the Council Tax instalment is amended, and potentially, the date the payment is due could be moved back, to allow 14 days' notice of payment for the instalment. This could result in direct debits failing, with customers needing to re-set these. UC CTS customers could potentially receive 12 adjusted council tax bills each year. This will also increase the cost of administration by the assessment and billing team, along with printing and postage costs.

To mitigate this impact, Officers are currently considering ways in which the UC income can be used within a CTS calculation. One of the options is to introduce a UC CTS banded scheme.

The income-banded scheme will assess the maximum level of Council Tax Support based on the net income of the applicant and their partner if they have one, as well as any children, if they have them.

Under this scheme, as part of our ongoing commitment to support vulnerable people, we will continue to disregard certain benefits for the income used in the assessment.

Working-age households will receive a discount, depending on the level of their income. This means we will look at the net income after disregarding certain benefits and decide what band the income falls into. The customer will then be awarded a percentage level of Council Tax Support in line with the table below.

Officers are currently modelling the scheme within the parameters of the Revenues and Benefits software. However, the principle of the banded scheme was included as part of the consultation process, as follows:-

UC CTS Level	Passport	Single Income Band £	Couples Income Band £	Family with 1 child Band £	Family with 2 or more children Band £
A – 90%	Relevant Benefit	£0.00 to £110.00	£0.00 to £160.00	£0.00 to £210.00	£0.00 to £260.00
B – 85%	N/A	£110.01 to £150.00	£160.01 to £200.00	£210.01 to £250.00	£260.01 to £300.00
C – 50%	N/A	£150.01 to £230.00	£200.01 to £270.00	£250.01 to £330.00	£300.01 to £370.00
D – 25%	N/A	£230.01 to £300.00	£270.01 to £350.00	£330.01 to £400.00	£370.01 To £450.00
E – 0%	N/A	£300.01 and above	£350.01 and above	£400.01 and above	£450.01 and above

None of these options are mutually exclusive and it is possible to select a number of proposals in order to develop the final scheme.

5.4 Council Tax Technical Changes – options 2019/20

In addition to the changes to the core elements of the scheme that the Council can choose to make, it can also consider a number of technical changes in respect of Council Tax charges. Three further options have been considered in this respect, option 7 will have a direct impact on the level of Council Tax charged, option 7 will have a cost impact to City of Lincoln Council's budget and option 8 will result in an administrative efficiency for the Council Tax Billing team. Options 6 and 7 have been modelled and are as follows and shown in **Appendix 1**:

- 5.5
- **Option 6: Council Tax empty homes premium:** From 1 April 2013, billing authorities have been able to charge a premium on a class of property that has been unoccupied and unfurnished for 2 years or more. Currently the premium can be up to 50% of the Council Tax on the property. From 1 April 2019, councils will have the powers to charge even greater premiums on homes left empty following an amendment to a government Bill.

The Rating (Property in Common Occupation) and Council Tax (Empty Dwellings) Bill had its Third Reading by the House of Lords on 18 July 2018. The amendments to the Bill, if passed, will be in legislation from 1 April 2019, and will allow billing authorities to charge higher premiums on homes left empty.

The legislation will provide the following: –

- April 2019 – any property empty over two years to receive a premium of 200%;
- April 2020 – any property empty over five years to receive a premium of 300%; and
- April 2021 – any property empty over ten years to receive a premium of 400%

The impact of increasing the premium to 200% from 1 April 2019 can be seen in **Appendix 1**.

Decisions on whether to charge a premium, and the exact rates to be charged will remain a matter for Councils, taking local circumstances into account.

The vast majority of Councils have already introduced the 50% premiums, and, where councils have applied the premium consistently every year, there has been a 9% fall in the number of homes being charged the premium. However, in City of Lincoln, this figure has fluctuated since April 2014 as follows: -

Year	Total Properties
2014/15	133
2015/16	58
2016/17	107
2017/18	93
2018/19	118
2019/20	135

To ensure the proposed new powers are not used to unfairly punish those facing difficult circumstances, the government announced on 18 July 2018 that it will publish revised guidance for councils on the use of premiums. This will take into account issues relating to low-demand areas and ensure it does not hinder complex regeneration schemes.

The government is clear that the premium must not be applied where homeowners can demonstrate that their properties are genuinely on the market for sale or rent, or in cases of hardship.

- **Option 7: Care leavers Council Tax Exemption:** In July 2016, HM Government, Edward Timpson, Minister of State for Children and Families produced a report titled [‘Keep On Caring - Supporting Young People from Care to Independence’](#). The report encourages all local authorities to consider how they can support their care leavers, using flexibilities at their disposal. One of these flexibilities is through the award of a Council Tax exemption.

Appendix 1 provides details of the cost of the proposed exemption. If we were to assume support as indicated above for those 42 cases, the total cost would be £43,470. For City of Lincoln, this would be a cost of £6,955. This would be broken down as follows: -

- 100% support for those aged 18-21 (21st birthday) = 34 cases. Full support at average Band A (£1,144) would be £38,895. For City of Lincoln, this would be a cost of £6,223; and
 - 50% support for those in transition up to their 22nd birthday = 8 cases. Support at average Band A (£1,144) would be £4,576. For City of Lincoln, this would be a cost of £732.
- **Option 8: Unoccupied and unfurnished properties:** These are currently allowed a 50% exemption for the first two months that they are unoccupied and thereafter a no reduction until the property becomes a long term empty. This reduction has applied since April 2017. Prior to April 2017 the amount of the reduction in the first two months was 100%.

The change in the percentage amount over the last year has had some operational consequences, some of which were anticipated and others were not. The consequences have been:

- (i) All periods when a property is unoccupied have become subject to a charge meaning that even if the property is only unoccupied for a day or two there is a small charge, which is too small to be enforceable, meaning that a sizeable portion of the perceived extra income has not been realised.

The billing process has been complicated by the charge, as we issue in the first instance a bill with a 50% discount for the rest of the year with instalments starting the following month.

- (i) Often before the instalment has become due, the Council issue another bill with the 50% discount being awarded for 2 months and no discount thereafter, with further adjusted instalments becoming due from the end of the two month period. The confusion arises because there is a chargeable from the first day of un-occupancy and then a change in the charge after two months.
- (ii) Tenants moving between rented properties often have tenancies that overlap by a few days or even weeks. Under the discount scheme prior to April 2017, this was of no concern as they attracted a 100% at whichever property they had either vacated or not yet occupied. Under the new scheme they attract a 50% charge at the unoccupied property in addition to the charge at the occupied property. For tenants in receipt of benefits, there is no access to CTS for a property that is unoccupied.

These issues have occurred specifically because the initial discount level is no longer set at 100%. Returning the value to 100% but reducing the length of its award to say 1 month, would resolve these matters, potentially improve the amount collected and meet the Council's priorities with regard to reducing poverty.

In addition, the fact that there is no discount for unoccupied properties after the initial period has expired, means that the taxpayers of unoccupied property have no legal responsibility to notify the Council if the properties become occupied (as their legal duty only extends to notifying the Council about changes affecting discounts).

The Council could consider:

- (i) Reverting the discount level for properties that become unoccupied to 100%
- (ii) Amending the length of time the initial discounted amount, perhaps to 1 month
- (iii) Consider applying a small discount after the initial period, as this would place a legal responsibility on landlords to notify the Council when tenants occupy properties and allow the imposition of penalties on those landlords who avoid their responsibility.

- 5.6 **Continuation of the Exceptional Hardship Scheme:** Exceptional Hardship Payments (EHP) assist persons who have applied for Council Tax Support and who are facing 'exceptional hardship' – it is similar to the Discretionary Housing Payment for Housing Benefit shortfalls. EHP provides a further financial contribution where an applicant is in receipt of Council Tax Support but the level of support being paid by the Council does not meet their full Council Tax liability.

The Council is required to provide financial assistance to the most vulnerable residents, who have been disproportionately affected by the changes made in 2019 to the Council Tax Support Scheme. Since April 2013, the Council agreed to introduce an Exceptional Hardship scheme each year, in order to provide a safety net for customers, in receipt of Council Tax Support who were experiencing difficulty paying their council tax.

The current EHP budget is £20,000 and the cost of EHP awards is being borne solely by City of Lincoln. Up to 30 November 2018, 2018/19 Exceptional Hardship Scheme spend is £13,694.

- 5.7 There will be some technical changes that will still need to be applied to ensure that the Council's scheme complied with the Prescribed Scheme Regulations (covering Universal Credit, premiums and discounts). These details are still awaiting from the Ministry of Housing, Communities and Local Government (MHCLG).
- 5.8 Technical amendments to the scheme in relation to uprating income, applicable amounts, disregards and allowances are to be collated once statutory details have been released by the Secretary of State; it is intended that these will be circulated to Members for consideration at the Executive meeting on 7 January 2019. There will be no change to the adopted policy in the way CTS is calculated for these areas. Officers have considered if there is any need for any transitional arrangements to the revised scheme and concluded transitional arrangements are not needed for the 2019/20 scheme.

6. National Council Tax Support Schemes

6.1 Of the 326 Councils that administer Council Tax Support in England, the following information gives an overview of the schemes in operation: -

- 264 Councils have introduced a 'minimum payment' which requires everyone to pay at least some council tax regardless of income. A minimum payment can be administered in a range of ways. Most local authorities with a minimum payment require all residents to pay a proportion of their council tax, and they are only entitled to Council Tax Support for the remaining share. Lincolnshire Districts currently have a range of maximum entitlement from 75% to 90%. Officers have not modelled changes to this **City of Lincoln have not included this in the 19/20 scheme consultation.**
- 100 Councils have introduced a band cap which involves limiting the amount of support granted in higher banded properties. The most common band cap applied is D. **City of Lincoln have included a cap at Band B in their scheme since 1 April 2017.**
- 98 Councils have lowered the maximum savings limit (the savings limit over which one is no longer eligible for Support). Most of these have reduced the threshold from £16,000 to £6,000. **City of Lincoln have a maximum savings limit of £10,000 in their scheme from 1 April 2017. City of Lincoln have modelled changes to this limit in their 2019/20 scheme – as shown in Appendix 1, Option 2.**
- 58 Councils have introduced a minimum CTS entitlement. This would result in claimants entitled to less than the 'minimum CTS entitlement' would receive no support. **City of Lincoln have a minimum entitlement of £2 per week in their scheme from 1 April 2017. City of Lincoln have modelled changes to this limit in their 2019/20 scheme – as shown in Appendix 1, Option 3.**
- 25 Councils have not made any changes to the scheme.
- Some Councils have introduced more than one of the above measures.
- Councils have also been able to bring Council Tax Support schemes in line with Housing Benefit and Universal Credit legislation. One of the ways in which this has been achieved is to remove the family premium. City of Lincoln did not include this within their scheme for 2018/19. **City of Lincoln have modelled this in their 2019/20 scheme – as shown in Appendix 1, Option 4.**

Further information can be found on the 326 schemes at <http://www.counciltaxsupport.org/schemes/>

7. Key findings from consultations

7.1 Based on the modelling undertaken in August 2017, the Executive at its meeting on 29 October 2018 agreed to consult on all options put forward as outlined in paragraphs 5.3 to 5.6.

- 7.2 A formal consultation was held from 1 November 2018 to 14 December 2018. Letters were issued to all customers in receipt of Council Tax Support, with a link to the electronic survey which was made available on the Council's website, as well as through direct emails, press releases, Facebook and Twitter posts. In total, 252 surveys were completed (this is in comparison to 387 the previous year).
- 7.3 Details of the public consultation responses are included as **Appendix 2**, and presented the findings from the consultation.
- 7.4 The proposals were also considered by the Policy Scrutiny Committee at its meeting on 13 November 2018. The report was received well by the Committee, however, there were mixed opinions about Members' preferred options. The Committee minutes in relation to this item are included at **Appendix 3**.
- 7.5 Additional consultation responses have been received from Lincolnshire County Council (**Appendix 4**), as the Council's Major preceptors for Council Tax and the Police and Crime Commissioner for Lincolnshire (**Appendix 5**).

8. Timetable

- 8.1 The timetable to approve any change to the new scheme takes into account the existing calendar of meetings. The full council as Billing Authority needs to approve the scheme after consultation as outlined in paragraph 4.1.
- 8.2 The timetable is as follows: -
- Executive – 7 January 2019
 - Council – 22 January 2019 - the Local Government Finance Act 2012 requires a full review of the scheme with the Billing Authority needing to approve a new scheme after consultation by 31 January 2019.

9. Strategic Priorities

9.1 Let's drive economic growth

Council Tax Support has a key role in Reducing Poverty and disadvantage by ensuring residents in those households who cannot afford to pay their Council Tax receive financial support. The changes to Council Tax Support form part of the national welfare reform agenda, with the risks of changes to numbers of claimants due to economic change and funding gap costs being passed from central government to local authorities. Central government now has a fixed cost funding arrangement whereas local government must set a scheme in advance of the financial year it applies to but cannot change it should circumstances change unexpectedly or if the assumptions used to decide the scheme are not realised. Central government states that this places responsibility for the local economy such as creating businesses and jobs on local government as part of the localism agenda.

9.2 Let's reduce inequality

The Authority will be obliged to comply with its general equality duty under the Equality Act 2010. The scheme is being amended in line with statutory requirements and uprating the financial allowances. Early modelling shows the number of customers affected and pay how much (total and average per week). Once a decision has been made regarding the options of modelling, an equality impact assessment will be undertaken.

Council Tax Support awards are notified on Council Tax bills. If the scheme were likely to change, consultation with precepting authorities, stakeholders (such as Citizens Advice and Financial Inclusion Partnership) and residents would be required. Once a decision has been made, notification within Council Tax bills and annual CTS uprating letters would be issued advising claimants of the decision once their award for the new financial year is known.

10. **Organisational Impacts**

10.1 Finance (including whole life costs where applicable)

The actual cost of the discount scheme in 2019/20 will not be known for certain until the end of the financial year and will be dependent on the actual caseload in year as well as the levels of Council Tax set by the City Council and the major precepting authorities.

An indicative range of costs based on various scenarios for 2019/20 is set out in **Appendix 1**.

The estimated cost of the scheme, based on current caseload, is taken into consideration when calculating the Council's tax base for the financial year and will impact on the estimated Council Tax yield for the year. Any difference in the actual cost of the discount scheme to that estimated in the tax base calculation will be accounted for within the Collection Fund and will be taken into account when future years surpluses or deficits are declared.

The Exceptional Hardship Scheme fund of £20,000, made available during 2018/19, will continue to be available into 2019/20.

10.2 Legal Implications including Procurement Rules

The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, laid before Parliament on 22nd November 2012, set out the regulations for a default scheme and this was adopted by the Council subject to local policy needs in January 2013. The Secretary of State has issued amendment regulations setting out some changes that must be adopted by the Council for pensioners and the Council has also decided in 2013 to keep the schemes allowances and premiums in line with those for Housing Benefit for working age claimants. These are incorporated into amendments to the local scheme for approval by the Council.

The regulations for the City of Lincoln Council scheme proposed to be adopted are to be collated and made available for Council in January 2019.

10.3 Equality, Diversity and Human Rights

The Public Sector Equality Duty means that the Council must consider all individuals when carrying out their day-to-day work, in shaping policy, delivering services and in relation to their own employees.

It requires that public bodies have due regard to the need to:

- Eliminate discrimination
- Advance equality of opportunity
- Foster good relations between different people when carrying out their activities

The Authority will be obliged to comply with its general equality duty under the Equality Act 2010 and is shown in **Appendix 6**. The scheme is being amended in line with statutory requirements and uprating the financial allowances.

11. Risk Implications

- 11.1 The Council bears the risk of the cost of the Council Tax Support scheme should caseload increase causing the cost to increase more than predicted;
- 11.2 The final cost of the scheme could be increased to that modelled if the level of Council Tax increases above 4% (level applied in modelling);
- 11.3 Any revisions to the scheme must be approved by 31st January 2019 before the financial year begins;
- 11.4 The scheme cannot be changed mid-year and therefore it is vital the correct scheme is in place.

12. Recommendations

- 12.1 Executive is asked to recommend to Council that it: -
1. Reviews consultation responses relating to the Localised Council Tax Support Scheme for 2019/20;
 2. The Exceptional Hardship Scheme fund of £20,000, made available during 2018/19, will continue to be available into 2019/20.
 3. Considers the proposed City of Lincoln Council's Localised Council Tax Support scheme for 2019/20 as below, and refer to Full Council for approval the following changes to the 2018/19 scheme: -
 - Reduce the maximum savings limit to £8,000; and
 - Introduce a 200% premium charge for properties empty over 2 years; and
 - Introduce a care leavers council tax exemption; and
 - Revert the discount level for domestic properties that become unoccupied to 100% for the first month.

Is this a key decision? Yes

Do the exempt information categories apply? No

Does Rule 15 of the Scrutiny Procedure Rules (call-in and urgency) apply? No

How many appendices does the report contain? 6

Appendix 1: Modelling of options of 2019/20 scheme
Appendix 2: Consultation Outcome
Appendix 3: 13 November 2018 Policy Scrutiny Committee minutes
Appendix 4: Response from Lincolnshire County Council
Appendix 5: Response from The Police and Crime Commissioner
Appendix 6: Equality Impact Assessment

List of Background Papers: None

Lead Officer: Claire Moses, Revenues and Benefits Manager
Telephone (01522) 873764