

**Present:** Councillor Ric Metcalfe (*in the Chair*),  
Councillor Donald Nannestad and Councillor Bob Bushell

**Apologies for Absence:** Councillor Chris Burke, Rosanne Kirk and Councillor  
Neil Murray

**59. Confirmation of Minutes - 14 December 2020**

RESOLVED that the minutes of the meeting held on 14 December 2020 be confirmed.

**60. Declarations of Interest**

No declarations of interest were received.

**61. Localised Council Tax Support Scheme - 2021/22**

Purpose of Report

To enable the Executive to review consultation responses and consider proposed changes to the Localised Council Tax Support Scheme 2021/22, as well as proposals made in relation to the Exceptional Hardship Scheme and Council Tax premium.

**Decision**

That the Executive:

- (1) Notes the consultation responses relating to the Localised Council Tax Support Scheme for 2021/22.
- (2) Notes the proposed options to the core element of the Council Tax Support Scheme for 2020/21, as set out in section 6 and paragraph 6.5 of the report, and agrees setting a capital reduction rate of £6,000.
- (3) Agrees the proposed change to the Council Tax technical premium as set out in section 6 paragraph 6.6 of the report, that from 1 April 2021 any property empty over ten years will receive a premium of 300%, incurring a 400% charge.
- (4) Approves the continuation of the £20,000 Exceptional Hardship Fund for 2021/22 to top up Council Tax Support awards in appropriate cases.
- (5) That the request from the Police and Crime Commissioner to implement a Council Tax exemption for Special Constables be not supported at this time.

Alternative Options Considered and Rejected

Alternative options considered and rejected were set out in the report.

## Reason for Decision

Consultation on the revised Localised Council Tax Support scheme commenced on 28 October 2020 until 9 December 2020 following consideration by the Executive at its meeting on 26 October 2020. This was undertaken with major precepting authorities, stakeholders and residents through a variety of methods as set out in the report.

A total of 85 surveys were completed, with responses also having been received from Lincolnshire County Council and the Lincolnshire Police and Crime Commissioner as the main preceptors. All responses were included as appendices to the report and the Policy Scrutiny Committee had also considered the proposed scheme options at its meeting on 24 November 2020.

The Executive considered the options set out in the report together with propositions for amendments to the current Localised Council Tax Support Scheme.

Councillor Ric Metcalfe was of the view that to alter the scheme significantly at this stage and expect further contributions from some of the city's lowest income groups in the current circumstances would be unacceptable and potentially generate further collection issues for the authority at greater resource and cost.

In terms of the capital reduction rate, Councillor Metcalfe proposed that this be set at a rate of £6,000 which was supported by the Executive. He added that it was sensible to retain the support scheme, particularly the Exceptional Hardship Fund which he was keen to see continue in order to support the city's most vulnerable people. He was also supportive of the proposition that any property empty over ten years would receive a premium of 300%, incurring a 400% charge.

Councillor Metcalfe had sympathy with the Police and Crime Commissioner's proposal to implement a Council Tax exemption for Special Constables in that it was not necessarily the cost associated with the proposal but more the difficult position the Council would be placed in whereby it was seen as selecting and supporting a specific group of people in this way. He acknowledged that there were a great number of volunteers supporting the public sector in the current circumstances, so setting a precedent could become problematic for the authority.

Councillor Donald Nannestad supported Councillor Metcalfe's comments, especially the proposition in relation to long term empty properties and continuation of the Exceptional Hardship Fund.

Councillor Bob Bushell felt that the proposed reimbursement of Special Constables would be a good way of showing appreciation for the important work they had done for communities during the pandemic. He acknowledged, however, the position the Council could be placed in and noted that this was the concern of some other authorities in the county.

## **62. Collection Fund 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 2020/21.

### **Decision**

That the action of the Chief Finance Officer to declare a Council Tax deficit of £1,105,616 be confirmed.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

Prior to setting the Council Tax for 2021/22 the City Council was required to estimate whether there was to be surplus or deficit on the Council Tax element of the collection fund for the current financial year 2020/21.

The Council would declare a deficit on Council Tax of £1,105,616 for the financial year 2020/21, with the City Council's share being £165,680.

## **63. Council Tax Base 2021/22**

### Purpose of Report

To provide the Executive with an opportunity to consider the Council Tax Base for the financial year 2021/22.

### **Decision**

That the Executive recommends to Council that it:

- (1) 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) Approves the Chief Finance Officers' calculation of the Council Tax Base for the financial year commencing 1 April 2021 and ending 31 March 2022, as set out in Appendix B of the report.
- (3) 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 2021/22 financial year is 24,372.38.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

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

The calculation of the Council Tax base, detailed in Appendix B to the report, showed the number of Band D equivalent chargeable dwellings as being 24,372.38. This was based on the Regulations in paragraph 3.1 of the report and assumed that 97.75% of the Council Tax due for 2021/22 would be collected. The Council Tax base number of Band D equivalent chargeable dwellings for 2021/22 had been calculated as 29,072.16, less 4,699.78 deduction calculated for the Localised Council Tax Support Scheme. This resulted in a proposed Council Tax base for 2021/22 of 24,372.38.

## **64. Human Resources Policies (Redundancy and Pensions)**

### Purpose of Report

To seek approval for the implementation of proposed policy changes which must be made to ensure the Council complied with The Restriction of Public Sector Exit Payments Regulations 2020.

### **Decision**

That the proposed policy changes be approved.

### Alternative Options Considered and Rejected

None.

### Reason for Decision

On 4 November 2020 The Restriction of Public Sector Exit Payments Regulations came into force, which placed a £95,000 cap on all exit payments.

The report provided an overview of the changes the Council must make to existing policy, namely the Redundancy Policy and Pension Policy, in order to comply with the new regulations.

The respective policies had been updated in line with the new regulations, however, the Unions, Lawyers in Local Government and Association of Local Authorities Chief Executives had issued judicial review proceedings against the Government seeking to quash the Exit Pay Cap Regulations. They had cited procedural flaws and substantive issues on which the regulations had been made, some of which affected the draft pension regulations. It was noted that the Council's Human Resources Team would continue to review any changes in guidance on these regulations and review the Council's policies again once a decision had been made on any additional reforms.