

**Council Tax Support Scheme Options for change as at 30 November 2018**

The following options have been put forward for consideration.

<b>Option 1: No change to current scheme</b>		<b>Estimated Total Spend</b>	<b>Difference to MTFS (£7,815,572) – increase / (decrease)</b>	<b>City of Lincoln Saving – 16%</b>	<b>Amount expected to be collected using collection figure of 98.75%</b>
i	Current scheme only – 4% council tax increase, 2% income increase and 1% reduction in caseload	£7,663,433	(£152,139)	(£24,342)	(£24,038)

The following options have been put forward for consideration with a council tax increase of 4% and an income increase of 2%. When calculating the impact per week, the caseload reduction has already been taking into account using the figure in Option 1.

<b>Option 2: Reducing maximum savings limit</b>		<b>Estimated Total Spend</b>	<b>Difference to MTFS (£7,815,572) – increase / (decrease)</b>	<b>City of Lincoln Saving – 16%</b>	<b>Amount expected to be collected using collection figure of 98.75%</b>	<b>No. Customers Affected</b>	<b>Impact per customer per week (£) Average</b>
i	Current scheme only – £9,000	£7,663,433	(£152,139)	(£24,342)	(£24,038)	0 – all passported	£0.00
ii	Current scheme only – £8,000	£7,662,342	(£153,230)	(£24,517)	(£24,210)	3	£16.61

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<b>Option 2: Reducing maximum savings limit</b>		<b>Estimated Total Spend</b>	<b>Difference to MTFS (£7,815,572) – increase / (decrease)</b>	<b>City of Lincoln Saving – 16%</b>	<b>Amount expected to be collected using collection figure of 98.75%</b>	<b>No. Customers Affected</b>	<b>Impact per customer per week (£) Average</b>
						(10 in total but 7 passported)	
iii	Current scheme only – £7,000	£7,657,365	(£158,206)	(£25,313)	(£24,997)	9 (19 in total but 10 passported)	£16.17
iv	Current scheme only – £6,000	£7,653,794	(£161,778)	(£25,884)	(£25,561)	13 (27 in total but 18 passported)	£16.48

<b>Option 3: Increasing minimum entitlement</b>		<b>Estimated Total Spend</b>	<b>Difference to MTFS (£7,815,572) – increase / (decrease)</b>	<b>City of Lincoln Saving – 16%</b>	<b>Amount expected to be collected using collection figure of 98.75%</b>	<b>No. Customers Affected</b>	<b>Impact per customer per week (£)</b>
i	Current scheme only – £2.50	£7,662,858	(£152,714)	(£24,434)	(£24,129)	106	£0.34
ii	Current scheme only – £3.00	£7,659,815	(£155,757)	(£24,921)	(£24,610)	133	£0.98

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<b>Option 3: Increasing minimum entitlement</b>		<b>Estimated Total Spend</b>	<b>Difference to MTFS (£7,815,572) – increase / (decrease)</b>	<b>City of Lincoln Saving – 16%</b>	<b>Amount expected to be collected using collection figure of 98.75%</b>	<b>No. Customers Affected</b>	<b>Impact per customer per week (£)</b>
iii	Current scheme only – £3.50	£7,651,862	(£163,710)	(£26,194)	(£25,866)	184	£1.36
iv	Current scheme only – £4.00	£7,646,954	(£168,618)	(£26,979)	(£26,642)	210	£1.87

<b>Option 4: Removal of family premium</b>		<b>Estimated Total Spend</b>	<b>Difference to MTFS (£7,815,572) – increase / (decrease)</b>	<b>City of Lincoln Saving – 16%</b>	<b>Amount expected to be collected using collection figure of 98.75%</b>	<b>No. Customers Affected</b>	<b>Impact per customer per week (£)</b>
1	Current scheme only – removal of family premium	£7,598,073	(£109,744)	(£34,800)	(£34,365)	1,616	£0.98

**Council Tax Technical Options for change as at 31<sup>st</sup> July 2018**

<b>Option 6: Council Tax Empty Homes Premium</b>	<b>Council Tax Band</b>	<b>Total properties per band</b>	<b>Additional revenue per band @ 200%</b>	<b>Total additional revenue</b>	<b>City of Lincoln Additional revenue – 16%</b>	<b>Amount expected to be collected using collection figure of 98.75%</b>
Introduce 200% premium charge for properties empty over 2 years	A	97	£572	£55,484	£8,877	£8,766
	B	16	£667	£10,672	£1,708	£1,686
	C	7	£762	£5,334	£853	£843
	D	10	£858	£8,580	£1,373	£1,356
	E	1	£1,048	£1,048	£168	£166
	F	1	£1,239	£1,239	£198	£196
	G	3	£1,429	£4,287	£686	£677
	H	0	£1,715	£0	£0	£0
<b>Total</b>		135		£86,844	£13,863	£13,690

<b>Option 7: Care leavers council tax exemption</b>	<b>Age</b>	<b>Total</b>	<b>Average Band A charge</b>	<b>Cost of exemption @ 100%</b>	<b>Cost to City of Lincoln @ 16%</b>	<b>Cost of exemption @ 50%</b>	<b>Cost to City of Lincoln @ 16%</b>
	16	1	£1143.96	£1,144	£183	N/A	N/A
	17	4	£1143.96	£4,576	£732	N/A	N/A
	18	11	£1143.96	£12,584	£2,013	N/A	N/A
	19	10	£1143.96	£11,440	£1,830	N/A	N/A
	20	13	£1143.96	£14,871	£2,379	N/A	N/A
	21	8	£1143.96	£9,152	£1,464	£4,576	£732
	22	0	£1143.96	£0	£0	N/A	N/A

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	23	0	£1143.96	£0	£0	N/A	N/A
	24	1	£1143.96	£1,144	£183	N/A	N/A
	25	3	£1143.96	£3,432	£549	N/A	N/A
Total	N/A	42	N/A	£38,895	£6,223	£4,576	£732