

MINUTE EXTRACT

EXECUTIVE

4 JANUARY 2021

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.