

**Present:** Councillor Naomi Tweddle (*in the Chair*),  
Councillor Donald Nannestad, Councillor Sue Burke,  
Councillor Bob Bushell, Councillor Rebecca Longbottom  
and Councillor Joshua Wells

**Apologies for Absence:** None.

**31. Confirmation of Minutes - 27 August 2024**

RESOLVED that the minutes of the meeting held on 27 August 2024 be confirmed and signed by the Chair as a true record.

**32. Declarations of Interest**

No declarations of interest were received.

**33. Localised Council Tax Support Scheme 2025/26**

Purpose of Report

To propose options for consultation on a 2025/26 Council Tax Support scheme, and an accompanying Exceptional Hardship Payments scheme.

Decision

- (1) That the following options for a 2025/26 Council Tax Support scheme be moved forward for public consultation and scrutiny:
  - 'No change' scheme, and/or
  - Banded scheme for all working age customers
- (2) That an Exceptional Hardship Fund of £25,000 for 2025/26 be approved.

Alternative Options Considered and Rejected

As set out in Section 5 of the report to the Executive, two options for a Council Tax Support Scheme would be subject to public consultation and scrutiny:

- Option 1: No change to the current scheme.
- Option 2: Introduction of a 'banded scheme' for all working age customers.

Reasons for the Decision

The Council Tax Support Scheme (CTS), which replaced the national council tax benefit system on 1 April 2014, may be determined by each billing authority, after consultation with precepting authorities, key stakeholders and residents.

As at 30 June 2024, there were 8,278 residents claiming Council Tax Support in the City of Lincoln. 2,546 were pensioners who were protected under the legislation and received Council Tax Support as prescribed by the Government (broadly similar to the level of Council Tax Benefit). It was the 5,732 working age (including those classified as 'vulnerable' for CTS purposes) claimants where a

local scheme could be determined which could change the level of support provided.

Unless a decision by the Council was made to apply scheme changes to vulnerable working-age customers, the localised CTS scheme would historically only be applied to non-vulnerable working age customers. The definition of vulnerable working-age customers was clarified within the officer's report.

The current split of the 5,732 (30 June 2024) working age CTS recipients was as follows:

- Working age (vulnerable): 3,357;
- Working age (not vulnerable): 2,375.

The current, 2024/25 scheme contained the following restrictions for working age customers:

- Capital limit £6,000;
- Minimum entitlement of £2 per week;
- Property banding capped at Band B, so that a customer residing in a Band C and above property, would only have their CTS calculated on Band B liability;
- Backdating restricted to one month; and
- Temporary absence from home in line with Housing Benefit regulations.

The Council was actively involved in benchmarking with other local authorities, the latest exercise in relation to Local Taxation provided information regarding City of Lincoln Council's CTS scheme 2023/24 and its impacts, as detailed at paragraph 4.2 of the officer's report

In this Council's Medium Term Financial Strategy (MTFS), the budgeted cost of the 2025/26 CTS scheme was £1.304m (i.e. City of Lincoln Council's share 14.3%, - (with the estimated total scheme cost of c£9.369m dependent on increases in the main preceptors levels of Council Tax).

Changes to the CTS scheme may be made for both non-vulnerable and vulnerable working age customers, however pension age residents were 'protected' and the 'default' government scheme effectively applied. If the Council wished to continue protecting vulnerable working age CTS recipients, then any changes to the CTS scheme would only apply to 2,375 customers or 28.69% of the caseload.

Based on the current core elements of the existing scheme, a caseload decrease of 1%, 0% change, and an increase of 5% had been modelled, along with Council Tax increases of 1.9% and 2.9%. These were summarised in **Appendix 1** of the officer's report, giving an indication of the potential cost and savings to City of Lincoln Council. Also included was the potential value for non-collection, based on the collection figure currently included in the MTFS of 98.75%, in light of current collection rates, this may be reviewed as part of the refresh of the MTFS.

As a billing authority the Council could decide whether or not to amend core elements of its scheme each year. Proposed options for consultation were included in Appendix 1 of the officers report.

For 2025/26, an option was put forward for consideration to make a fundamental change to the way CTS was calculated for working age customers, as detailed at paragraph 5.6 of the officers report

This could be a more streamlined, efficient, and easier to understand scheme based on specified income bands and percentage awards.

Another key factor to be considered was to ensure our software supplier, NEC, could accommodate the changes being proposed. NEC had already indicated they would need to have known of any prospective software changes for a 2025/26 CTS scheme, by the end of June 2024. NEC had already developed a potential banded scheme as part of City of Lincoln's 2024/25 scheme options, although this was delivered too late to be considered for adopting for 2024/25 – and as at the time of writing this report, continued to be tested by officers.

Exceptional Hardship Payments (EHP) assisted persons who had applied for CTS and faced 'exceptional hardship' – it was similar to the Discretionary Housing Payment scheme (DHP) for Housing Benefit shortfalls. EHP provided a further financial contribution where an applicant was in receipt of CTS but the level of support being paid by the Council did not meet their full Council Tax liability.

The Council was required to provide financial assistance to the most vulnerable residents, who had been disproportionately affected by the changes made in 2023 to the CTS Scheme.

Since April 2013, the Council had agreed to introduce an EHP 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. Exceptional Hardship fell within Section 13A(1) of the Local Government Finance Act 1992 and formed part of the CTS Scheme.

The cost of EHP awards was borne solely by City of Lincoln Council. As at the end of June 2024, a total of £1,292.99 EHP had been awarded for 2024/25. It was proposed that an EHP budget of £25,000 be in place for 2025/26. If a banded scheme was adopted, EHP could potentially help assist in mitigating the transition to cases where there was a reduced level of award.

#### **34. A Policy for the Maintenance of City Council Owned Trees in Public Spaces**

##### Purpose of Report

To propose a policy for the maintenance of Council owned trees.

##### Decision

That a policy for the care of City Council owned trees in public open spaces be adopted as detailed at Appendix A to the officer's report, subject to minor amendments agreed with the Director of Communities and Environment.

##### Alternative Options Considered and Rejected

To decide not to adopt the policy.

##### Reasons for the Decision

The trees in the city had many owners. Private property, businesses, and both tiers of local authorities all had tree assets that were all vital to contributing to the tree canopy we enjoyed. This policy related only to trees growing on land owned by the City Council, or for which it had responsibility (such as parks, gardens, amenity grass areas, and common land).

The trees in the city were considered to be a major asset. Expanding knowledge about trees in recent years had highlighted their value to the wider environment in terms of biodiversity, but especially to the wider beneficial health contributions they could make for people living in an urban setting.

Managing trees in close proximity to development and high rates of footfall could be problematic in ways that were not encountered in a more natural setting, and not everyone was as accommodating as those who recognised and accepted the compromises often required.

It was therefore right that the Council took steps now to put in place a clear and transparent policy on how it would care for its tree assets, so as to make sure that resources were properly attributed, that everyone understood the standards that were to be applied, and that ultimately the tree asset was suitably maintained.

Growing trees in a city usually meant compromises at some level, for both residents who were affected, and the trees themselves. Managing these compromises was a task undertaken by the City Council's arboricultural officers, who handled hundreds of complaints/enquiries each year.

As each complaint/enquiry was different they usually had to use their knowledge of trees to map a route to an outcome that was acceptable to a resident, whilst not adversely impacting the health of the tree. In some circumstances, where a request was excessive, and there was no basis for the extent of work being asked for, the officer may have to refuse a request in part or completely. The potential for conflict was therefore constant and relatively high.

The development of this policy was intended to both aid the public in being able to provide them with clear statements on the Council's corporate position on tree care, but also to assist officers when making judgements.

The premise for the policy was intentionally simple.

To have in place a system that cared for City Council owned trees, so as to:

- prioritise public safety.
- protect property and infrastructure appropriately.
- ensure that all trees were looked after appropriately, having reference to their species, age, condition, and setting.

It made clear the value of trees, the intention to work to recognised industry standards as a default, to abide by legally required practices, to replant where there were tree losses, the need to educate people that they were an organic asset that had a life cycle, and to promote the importance of trees in the city. The City Council would never remove more trees than it planted in any given year.

As trees were assets in the public domain, the Council had a legal duty to maintain them, in so far as reasonably practicable in a safe condition.

The policy, as detailed within Appendix A to the officer's report was intended to aid the long-term health of Lincoln's tree stocks, and thereby contribute to the provision of a healthy environment.

### **35. A Policy and Strategy for Financial Contributions to Support Parks and Open Spaces**

#### Purpose of Report

To propose both a policy and a separate supporting strategy that set a framework for requesting, receiving and accepting financial support from a wide variety of sources that could be dedicated to protect, enhance, and promote the City Council owned parks and open spaces as detailed at Appendix 1 (excluding the Commons which were subject to an Act of Parliament).

#### Decision

That the policy and strategy for financial contributions to support parks and open spaces be approved.

#### Alternative Options Considered and Rejected

a) All uses, including for any events/activities - free. In the current economic climate this was not a sustainable approach and it would do nothing to promote investment in the parks and open spaces.

b) All uses, including events/activities charged. This would not be practical to administer, would deter use and be counter-productive to Council aims to encourage residents and visitors to use our parks.

#### Reasons for the Decision

The parks and open spaces of Lincoln had a vital part to play in supporting many of the Council's future ambitions for the city.

To realise that potential, and so maximise the benefits open spaces could provide always required more funding. In the current economic climate, allocating greater City Council resources to further increase spending on open spaces was very challenging.

There were a wide range of potential income streams for parks and open spaces such as grants, sponsorship, advertising income, and bequests. It was therefore essential that the Council did not overlook opportunities to generate funds that could be dedicated to support the city's parks and open spaces. It was also recognised that it was important to consider any such opportunities carefully so as not to inadvertently or unintentionally impact park/open space users negatively.

The proposed policy and supporting strategy were intended to provide a framework for staff/volunteers/residents/third parties, under which an opportunity was provided to contribute financial support for a site.

It was not the intent of this policy to seek to redefine any casual activities such as dog walking, jogging, running, playing football (or any such similar casual use), as

events or activities that might fall subject to a direct charge. This policy related to many opportunities for income, and specifically aims to do this without deterring fair and legitimate use.

Section 3 of the officer's report set out the importance of parks and open spaces to the city, the Council's aspirations for the important roles these spaces would play in the future of the city and the need to encourage public use.

The policy acknowledged the complexity of trying to set rigid rules where each site was different, each income opportunity was different, and the context of each case may vary considerably. For this reason, the policy was careful to identify clear policy where that was possible, but where it was not, it established guidance and a suitable decision-making route with accountability.

As owners of the sites the Council recognised its responsibility in ensuring all income opportunities that might be considered were done fairly for users, and included within its scope reference to the key partners of Park Advisory Groups

It was the intent of the policy to provide opportunities to generate income in support of parks and open spaces, that it enthused stakeholders to generate income for parks initiatives, and that it did not deter use.

It was important that any charges were promoted as voluntary contributions to be ring-fenced for the future up-keep of parks and open spaces

Whilst such a flexible policy required use of delegation, it was recognised that this must not take decisions beyond any scrutiny. Any Chief Officer decisions would therefore be subject to appeal to the Portfolio Holder.

As this was the Council's first policy for such a diverse area of work, it was anticipated that it would require regular review, at least initially. It was intended that, subject to its early adoption, review would be aligned with the annual Portfolio Holder report.