

**Isle of Wight Council  
Second Stage Equality Impact Assessment  
Council Tax Reduction Scheme 2024/25**

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## The Council Tax Reduction Scheme 2024/25

### The Aims, Objectives and Expected Outcomes:

1. Council Tax Reduction (CTR) was introduced by central government in April 2013 as a replacement for the Council Tax Benefit scheme administered on behalf of the Department for Work and Pensions (DWP). As part of its introduction, the government in transferring the responsibility to individual councils set the requirements namely:
  - the duty to create a local scheme for **Working Age** applicants to billing authorities;
  - funding was initially reduced by the equivalent of ten per cent from the levels paid through benefit subsidy to authorities under the previous Council Tax Benefit scheme; and
  - persons of **Pension Age**, although allowed to apply for Council Tax Reduction, would be dealt with under regulations prescribed by central government and not the authority's local scheme.
2. The current support scheme created by the council is divided into two schemes, with pension age applicants receiving support under the rules prescribed by central government, and the scheme for working age applicants being determined solely by the Council.
3. Pensioners, subject to their income, can receive up to 100 per cent support towards their council tax. The Council has no powers to change the level of support provided to pensioners and therefore any changes to the level of CTR can only be made to the working age scheme.
4. When CTR was introduced in 2013, the Council broadly adopted the previous means tested Council Tax Benefit scheme as the basis of awarding support. However, due to the reduction in funding, a number of changes have been made over the years to the working age scheme. These are as follows:

### Changes made from 1 April 2013 (from the original Council Tax Benefit scheme)

5. A decision was made to reduce maximum entitlement for working age non-vulnerable claimants to 80 per cent of their council tax liability. The reduction in support was deferred for one year as central government offered additional payments if councils limited their reduction and maintained a scheme that didn't reduce maximum entitlement to less than 91.5 per cent.
6. To safeguard those applicants, their partner, or disabled dependent child who were deemed working age 'vulnerable', the CTR scheme provided the same level of assistance as the previous Council Tax Benefit Scheme (100 per cent).
7. The Second Adult Rebate scheme for working age was removed, this provided a level of discount based on the income and circumstances of any 'second adult' (not the applicant or partner).

## **Changes made from 1 April 2014.**

8. From 1 April 2014, CTR was restricted to a maximum of 80 per cent entitlement for working age. Vulnerable applicants continued to be granted protection at 100 per cent on a 'blanket' policy.

## **Changes made from 1 April 2016**

9. From 1 April 2016, the Family Premium was removed, and backdating limited to one calendar month in line with the national changes to the Housing Benefit scheme. The family premium of £17.45 was previously awarded to households with children within the calculation of CTR and was withdrawn from Housing Benefit from May 2016. This change was approved to bring CTR in line with Housing Benefit regulations.
10. The blanket protection for certain claimants was removed and replaced by an exceptional hardship fund which gives a tailored approach to those cases suffering exceptional hardship. A blanket protection was previously provided to those working age claimants, their partners or dependent children who received certain (disability) benefits to a maximum of 100 per cent of their council tax liability applied. The introduction of a targeted protection scheme (Exceptional Hardship Fund) rather than a blanket protection was to take into account individual circumstances, including the claimant's income and essential outgoings.
11. For self-employed applicants, the minimum income floor was introduced into the scheme. This sets a minimum level of income that is used in the calculation of CTR for certain cases where they have been in business for more than 12 months. These changes align with the approach taken in Universal Credit.
12. The capital limit was reduced from £16,000 to £6,000. The maximum level of capital a claimant could own before they no longer qualified for CTR was previously £16,000, and this was reduced to £6,000 in 2016.

## **Changes made from 1 April 2017**

13. From 1 April 2017, the following changes were made to align CTR with changes made to housing benefit namely:
  - The reduction in the period for which a person can be absent from Great Britain and still receive CTR from thirteen weeks to four weeks. A change which was introduced in housing benefit which excluded a person from housing benefit if they were out of the country for 4 weeks or more. This change was approved to bring CTR in line with Housing Benefit regulations;
  - From the 1 April 2017 new Employment Support Allowance (ESA) claimants who go into the work-related activity group will not receive additional monies in their ESA. This component was £29.05 per week in the calculation. This change was approved to bring CTR in line with Housing Benefit regulations;

- To limit the number of dependent children within the calculation of CTR to a maximum of two for any new children born on or after 1 April 2017 This change was approved to bring CTR in line with Housing Benefit regulations; and
- To remove entitlement to the Severe Disability Premium in line with changes made to housing benefit where another person is paid Universal Credit (Carers Element). This change was approved to bring CTR in line with Housing Benefit regulations.

### **Changes made from 1 April 2018**

14. From 1 April 2018, further changes were made to the CTR scheme to provide additional funding to the council, namely:
- reducing the maximum entitlement for working age claimants to 70 per cent of their council tax liability;
  - restricting Council Tax Reduction to a maximum Band C valuation - this affects all applicants whose dwellings have a band D or higher; and
  - disregarding the new Bereavement Support Payments in line with changes made to Housing Benefit.
15. The working age scheme for 2018/19 required all working age applicants to pay a minimum of 30 per cent of their council tax (a maximum level of CTR of 70 per cent) and CTR was limited to a maximum of band C for council tax valuation purposes. Any applicants living in premises which have a council tax band of D, E, F, G or H have their entitlement calculated on band C levels.

### **Changes made from 1<sup>st</sup> April 2019**

16. Minor changes were made to the scheme with effect from 1<sup>st</sup> April 2019 namely:
- To disregard the new Infected Blood Scheme payments in line with changes made by government to the housing benefit scheme rules. (Five payment schemes have provided financial support to people infected with HIV and/or hepatitis C as a result of contaminated National Health Service blood or blood products). These schemes are run by: The Eileen Trust, The Macfarlane Trust, MFET Ltd, The Skipton Fund and The Caxton Foundation. Payments from these schemes have been fully disregarded in housing benefit and this has been reflected in CTR using the Exceptional Hardship Fund policy.
  - Any applicants receiving the new Infected Blood Scheme Payments will be given additional support, if required, through the exceptional hardship facility that already exists within the Council Tax Reduction.

### **Changes made from 1<sup>st</sup> April 2020**

17. During 2019, management was tasked to develop options for an alternative council tax reduction banded scheme for consideration and implementation with effect from 1 April 2020 to reduce the administrative burden placed on the council as a result of the introduction of Universal Credit.

18. The introduction of Universal Credit within the area has, as experienced in all other areas, brought a number of significant challenges to both the administration of Council Tax Reduction and also the collection of Council Tax generally. All sites within full-service areas have experienced the following:
- The reluctance of Universal Credit claimants to make a prompt claim for Council Tax Reduction leading to loss of entitlement;
  - A high number of changes to Universal Credit cases are received from the Department for Work and Pensions requiring a change to Council Tax Reduction entitlement. On average 40% of Universal Credit claimants have between eight and twelve changes in entitlement per annum. These changes result in amendments to Council Tax liability, the re-calculation of instalments, delays and the demonstrable loss in collection; and
  - The increased costs of administration through multiple changes with significant additional staff and staff time being needed.
19. In view of these problems a new working age scheme was introduced from 2020/21. The approach has been to fundamentally redesign the scheme to address all of the issues with the earlier schemes.
20. The new scheme replaced the traditional means-tested scheme with a simple income grid model as shown below:

Band	Level of CTR	Couple with no children	Couple with children	Single parent with two or more children	Single parent with one child	Single person	
1	70%	<b>in receipt of a disability benefit</b>					
2	70%	<b>in receipt of a passported benefit</b>					
3	70%	£0.00 - £115.00	£0.00 - £250.00	£0.00 - £210.00	£0.00 - £140.00	£0.00 - £75.00	
4	60%	£115.01 - £165.00	£250.01 - £300.00	£210.01 - £260.00	£140.01 - £190.00	£75.01 - £125.00	
5	40%	£165.01 - £215.00	£300.01 - £350.00	£260.01 - £310.00	£190.01 - £240.00	£125.01 - £175.00	
6	20%	£215.01 - £265.00	£350.01 - £400.00	£310.01 - £360.00	£240.01 - £290.00	£175.01 - £225.00	

21. The main principles of the 2020/21 scheme were as follows:

- a. The highest level of discount was set at a maximum level of liability (70%) and all current applicants that are in receipt of a 'passport benefit' such as Income Support, Jobseeker's Allowance (Income Based) and Employment and Support Allowance (Income Related) receive maximum discount;
- b. The maximum discount (70%) also applied to applicants that are in receipt of a 'disability benefit' such as Disability Living Allowance or Personal Independence Payments receive maximum discount;
- c. The payment of CTR was to be limited to Council Tax Band C level. This means any applicants living in premises which have a council tax band of D, E, F, G or H have their entitlement calculated on band C levels;
- d. All other discount levels were based on the applicant's (and partner's, where they have one) net income;
- e. The scheme allowed for variation in household size with the levels of income per band increasing where an applicant has a partner, and / or dependants;
- f. Where an applicant had non-dependants living with them, a standard deduction of £2 per week was made;
- g. To encourage work, a standard £25 per week disregard is provided against all earnings for all applicant types;
- h. Disability benefits such as Disability Living Allowance and Personal Independence Allowance continue to be disregarded and, in addition, the Support Component of Employment and Support Allowance and Carer's Allowance is also be disregarded, again providing additional protection with the scheme;
- i. Child benefit and Child Maintenance are disregarded;
- j. The total disregard on war pensions and war disablement pensions continues;
- k. The capital limit under the scheme remained at £6,000 and there is no calculation of tariff or 'assumed' income from any capital held: and
- l. The approach to for Self Employed applicants and directors has been maintained with the use of a minimum income floor.

21. The simplicity of the scheme addressed the problems with the changes caused by Universal Credit and is not so reactive to constant changes in circumstance.

### **Exceptional Hardship Fund**

22. In changing to the income based scheme, the Council was mindful that some applicants may lose or have a reduced entitlement to CTR. With that in mind, the scheme also has provisions which assisted applicants facing exceptional hardship. Where any applicant is likely to experience exceptional hardship, they are encouraged to apply for an exceptional hardship payment.
23. The Council considers all applications for exceptional hardship on an individual basis, taking into account available income and essential outgoings. Where appropriate further support is given to the applicant.

## Changes made from 2021/22

24. From 1<sup>st</sup> April 2021 the Council decided that a number of changes needed to be made to the 2020/21 scheme. The changes, which are outlined below, were principally designed to make further savings for the Council to assist with meeting the deficit and also to adjust the scheme to be fairer to those applicants on the lowest income.
25. The changes made for the 2021/22 scheme were as follows:
- (i) Increasing the minimum payment required from working age applicants with changes to the discount levels available;
  - (ii) Removing the automatic maximum discount for persons with a disability;
  - (iii) Disregarding the housing element for all applicants in receipt of Universal Credit; and
26. This scheme from 2021 reduced the maximum level of discount to 65% with corresponding reductions in the lower discount bands as follows:

		HOUSEHOLD				
Band	Level of CTR	Couple with children	Couple with no children	Single parent with two or more children	Single parent with one child	Single person
2	65%	in receipt of a passported benefit				
3	65%	£0.00 - £255.00	£0.00 - £120.00	£0.00 - £215.00	£0.00 - £145.00	£0.00 - £75.00
4	55%	£255.01 - £305.00	£120.01 - £170.00	£215.01 - £265.00	£145.01 - £195.00	£75.01 - £125.00
5	35%	£305.01 - £355.00	£170.01 - £220.00	£265.01 - £315.00	£195.01 - £245.00	£125.01 - £175.00
6	15%	£355.01 - £405.00	£220.01 - £270.00	£315.01 - £365.00	£245.01 - £295.00	£175.01 - £225.00
7	0%	£405.01 +	£270.01 +	£365.01 +	£295.01 +	£225.01 +

27. For the 2021/22 scheme, the Council maintained the exceptional hardship fund which is still available to all applicants.

## Changes made from 2022/23

28. For the 2022/23 scheme, the Council made **no** further changes to the scheme and the 2021/22 scheme was carried forward in full, with discounts being provided as follows:



		HOUSEHOLD				
Band	Level of CTR	Couple with children	Couple with no children	Single parent with two or more children	Single parent with one child	Single person
2	65%	in receipt of a passported benefit				
3	65%	£0.00 - £255.00	£0.00 - £120.00	£0.00 - £215.00	£0.00 - £145.00	£0.00 - £75.00
4	55%	£255.01 - £305.00	£120.01 - £170.00	£215.01 - £265.00	£145.01 - £195.00	£75.01 - £125.00
5	35%	£305.01 - £355.00	£170.01 - £220.00	£265.01 - £315.00	£195.01 - £245.00	£125.01 - £175.00
6	15%	£355.01 - £405.00	£220.01 - £270.00	£315.01 - £365.00	£245.01 - £295.00	£175.01 - £225.00
7	0%	£405.01 +	£270.01 +	£365.01 +	£295.01 +	£225.01 +

## Changes made from 2023/24

29. For 2023/24, the Council made the following changes:

- Increased the maximum level of support from 65 per cent to 70 per cent;
- Added a local welfare payment disregard to mirror Housing Benefit regulations; and
- Where Central Government increases the amount of any welfare benefit payments due to a crisis or as an emergency provision, the Council reserves the right to disregard any increase as thought necessary to protect the entitlement of any Council Tax Reduction

30. The levels and discounts for 2023/24 were as follows:

Band	Level of LCTS	Couple with children	Couple with no children	Single parent with one child	Single parent with two or more children	Single person
1	70%	Passport benefit	Passport benefit	Passport benefit	Passport benefit	Passport benefit
2	70%	£0.00 - £290.00	£0.00 - £135.00	£0.00 - £165.00	£0.00 - £245.00	£0.00 - £85.00
3	60%	£290.01 - £340.00	£135.01 - £185.00	£165.01 - £215.00	£245.01 - £295.00	£85.01 - £135.00
4	40%	£340.01 - £390.00	£185.01 - £235.00	£215.01 - £265.00	£295.01 - £345.00	£135.01 - £185.00
5	20%	£390.01 - £440.00	£235.01 - £285.00	£265.01 - £315.00	£345.01 - £395.00	£185.01 - £235.00
6	0%	£440.01+	£285.01+	£315.01+	£395.01+	£235.01+

## **Proposed Changes from 2024/25**

31. The proposed options for change for 2024/24 are all based around the maximum level of support available for working age applicants as follows:
- (a) increase the maximum level of support to 75%;
  - (b) reduce the maximum level of support to 65%;
  - (c) leave the current level of support at 70%

## **Scope of the Equality Impact Assessment**

32. This Equality Impact Assessment is designed to examine any potential effects of any proposed scheme changes. Changing the scheme for 2024/25 will affect working age applicants only. The Council Tax Reduction scheme for pensioners is prescribed by Central Government and cannot be amended by local authorities.

## **Consultation**

33. The Council has undertaken a full consultation with both Major Preceptors and the public. The full results of the public consultation are included with Appendix 1 and the response from the Major Preceptors is included within Appendix 2. Appendix 3 includes responses from local preceptors who, although it is not statutory to consult with them, the Council felt it was important to obtain their views.

## **Action and Improvement Plan**

35. An action and improvement plan is included within Appendix 4.

## **Recommendations**

36. The recommendations for the 2024/25 Council Tax Reduction scheme are shown within Appendix 5.

**Appendix 1**  
**Consultation Responses - Public**

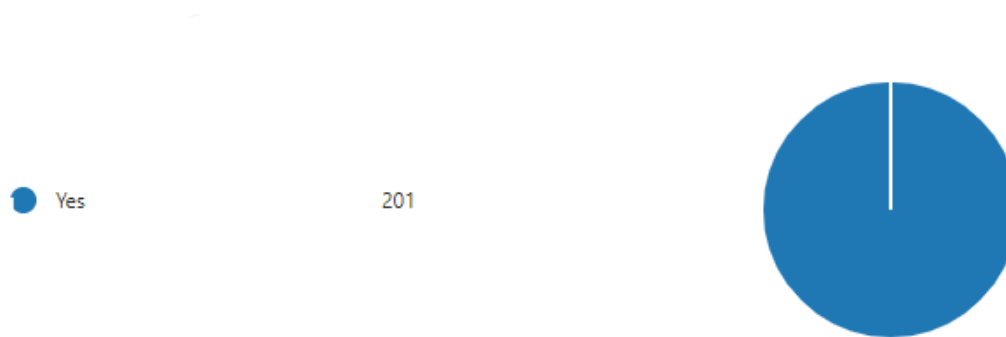
## Results from the IWC Local Council Tax Support Scheme Consultation 2024/25

The above consultation was undertaken between 7 August 2023 and 2 October 2023. On completion, a total of 201 responses had been received. The charts below detail the responses received for each question asked of the participants.

### I have read the background information about the Local Council Tax Support scheme.

201 respondents (100%) indicated that they had read the background information about the Local Council Tax Support scheme, which equates to 100% of participants.

#### 1. I have read the background information about the Local Council Tax Support scheme?

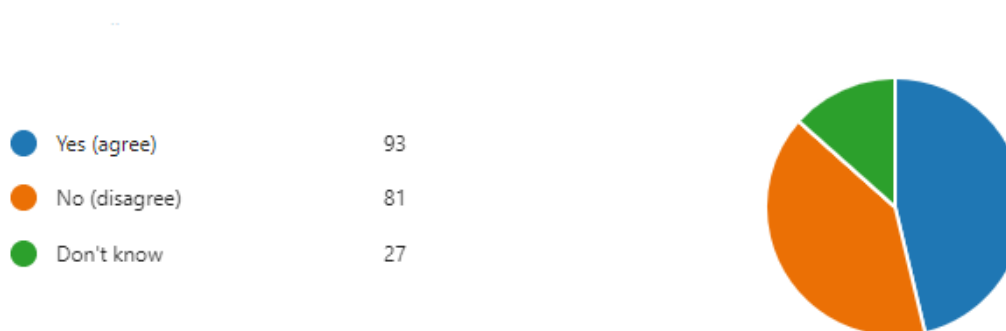


### Question 2: Do you agree with the proposed scheme?

There was a total of 201 responses to this question.

Of these, 93 participants (46%) indicated that they agreed with the proposed scheme. 81 participants (40%) did not agree with this option and 27 (13%) of participants responded that they were unsure whether they agree.

#### 2. Do you agree with the proposed scheme?



**Question 3: Do you agree with increasing the maximum level of LCTS to 75 per cent?**

There was a total of 201 responses to this question.

Of these, 104 participants (52%) indicated that they agreed with increasing the maximum level of support as detailed in Alternative 1 in the consultation. 75 participants (37%) stated that they did not agree with Alternative 1, and 22 participants (11%) responded that they were unsure whether they agree or disagree.

3. Do you agree with increasing the maximum level of support to 75 per cent?



**Question 4: Do you agree with reducing the maximum level of LCTS to 65 per cent?**

There was a total of 201 responses to this question.

Of these, 33 participants (16%) indicated that they agreed with Alternative 2 - to decrease the maximum level of support to 65 per cent. 151 participants (75%) stated that they did not agree with Alternative 2 and 17 participants (8%) responded that they were unsure whether they agree or disagree.

4. Do you agree with reducing the maximum level of LCTS to 65 per cent?



**Question 7: Are you, or someone in your household, getting Local Council Tax Support at this time?**

There was a total of 201 responses to this question.

Of these, 150 participants (75%) indicated that they are in receipt of Local Council Tax Support at the time of the consultation while 45 participants (22%) answered that they were not. 6 participants (3%) did not know whether they are getting Local Council Tax Support at this time.

7. Are you, or someone in your household, getting Local Council Tax Support at this time?

● Yes	150
● No	45
● Don't know/not sure	6



**Question 8: If the maximum level of Local Council Tax Support was increased to 75 per cent, do you feel this would make your council tax payments more affordable?**

There were 150 responses to this question because it was only asked to those participants who answered that they do currently receive Local Council Tax Support.

Of these, 102 (68%) answered 'Yes', 11 (7%) answered 'No' and 37 (25%) answered that they were not sure if it would make their council tax payments more affordable.

8. If the maximum level of Local Council Tax Support was increased to 75 per cent, do you feel this would make your council tax payments more affordable?

● Yes	102
● No	11
● Don't know/not sure	37



## **Appendix 2**

### **Consultation response by the Police & Crime Commissioner & the Fire and Rescue Service**

## **Hampshire and Isle of Wight Fire and Rescue Authority**

### **Response to Council Tax Support Consultation**

Thank you for consulting Hampshire and Isle of Wight Fire and Rescue Authority about proposed changes to the council tax reduction scheme for the Isle of Wight.

The focus of the consultation is on what the maximum support level (in percentage terms) should be for working age claimants. The consultation proposes either keeping it the same (at 70%), reducing it by 5% or increasing it by 5%.

We believe that Isle of Wight Council, as the authority responsible for running the scheme, will best know the circumstances of existing recipients. This should guide the design of the scheme, so without holding this detailed data we do not wish to comment on exactly where the threshold should be set. We believe that a good scheme should though follow two general principles. Firstly, support should be prioritised for the most vulnerable. Secondly, the cost of the scheme needs to be carefully managed, as it reduces the amount of council tax income received to fund vital fire and rescue services.

Your letter also requests views on the volatility of the council tax base and council tax yield in future years. Our views on this remain the same as in previous years. Funding stability is important for the fire authority, in order to help maintain a consistent level of service. The authority accordingly prefers the council tax base to be managed in a way which reduces volatility. Our budget plans also assume that there will be growth to the council tax base each year due to factors such as new housing developments. Funding pressures and grant constraints means that council tax is an extremely important source of funding for fire and rescue services.



Wendy Perera  
Chief Executive  
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County Hall  
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By email: [wendy.perera@iow.gov.uk](mailto:wendy.perera@iow.gov.uk)

14 September 2023

Dear Mrs Perera

**Re: Council Tax Reduction Scheme Consultation**

Thank you for your letter dated 7 August 2023. I am fully aware that it is ultimately a matter for the Isle of Wight Council to make the final decision on council tax reduction and that the Council is well placed to understand the competing arguments for each of the options.

I have considered the options that are presented from the viewpoint of my position as Police and Crime Commissioner. The information provided leads me to support maintaining the current level of council tax reduction support at 70%, as proposed in your letter.

Yours sincerely,



**Donna Jones**  
**Police and Crime Commissioner for Hampshire & Isle of Wight**

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**Appendix 3**  
**Consultation response from local preceptors**

## Town and Parish Council responses to Local Council Tax Support Consultation 2023/24

### Town & Parish Council

### Comments

Chale Parish Council

Chale Parish Council met last evening and discussed the proposal. They agree that it should remain the same.

Northwood Parish Council

Northwood PC considered the Council Tax Reduction Scheme Consultation at their meeting last night and had just the following comment to make: THAT supporting working families on very low incomes should be a priority.

Chillerton and Gatcombe Parish Council

In response to the IWC's request for feedback, a discussion took place about the scheme. It was agreed that support should not be lessened in straightened economic times, but concern was expressed that if additional support was provided it would only be funded by making service cuts elsewhere. Consequently, the Parish Council's view was that support should stay 'about the same'. But that in future it would be useful to have information provided by IWC about where any increased funding would, potentially, come from in order that decision making be better informed.

Nettlestone and Seaview Parish Council

Nettlestone and Seaview Parish Council indicated its agreement with the IWC's proposed scheme.

East Cowes Town Council

East Cowes Town Council discussed the options put forward by the IW Council for the following years Council Tax Reduction Scheme. The Council agreed that with the current cost of living crisis that they should support the maximum level being raised to 75%.

Fishbourne Parish Council

Fishbourne PC considered the IWC's Council Tax Reduction Scheme at their meeting last night and support the proposal for the scheme to stay the

same as its currently with the maximum level of support remaining at 70%.

Wootton Bridge Parish Council

The Parish council agreed last night that they would like to comment on the scheme by saying they would like it to stay the same and remain at 70%.

Shanklin Town Council

Members considered the consultation document and agreed that Alternative 1 – increasing the maximum level of LCTS to 75 per cent was their preferred option.

**Appendix 4**  
**Action and Improvement Plan**

## To make changes to the Council Tax Reduction scheme for the financial year 2024/25

Area of impact	Is there evidence of negative positive or no impact?	Could this lead to adverse impact and if so, why?	Can this adverse impact be justified on the grounds of promoting equality of opportunity for one group or any other reason?	Please detail what measures or changes you will put in place to remedy any identified impact (NB: please make sure that you include actions to improve all areas of impact whether negative, neutral or positive)
Age  Disability  Gender Reassignment  Marriage & Civil Partnership  Pregnancy & Maternity  Race  Religion / Belief  Sex (male or female)  Sexual Orientation	Depending on the option chosen the following effects are possible: <b>Reducing the level of support</b> - Negative effect <b>Increasing the level of support</b> - Positive effect <b>Leaving the level of support the same</b> - Neutral effect (No change)	If a reduction in support is made then this will have an adverse impact on working age applicants.  Other options will be neutral or positive to applicants	A reduction in support will not promote greater equality.	An exceptional hardship fund will continue to be available for those claimants in most severe financial need, it is anticipated the use of this fund may increase if any reduction in support is effected.
HR & workforce issues	A reduction in support would inevitably lead to a need for more administration and recovery of Council Tax. No change or an increase in support would either have no effect on administration or may assist in reduction collection and enforcement work			
Human Rights implications if relevant	Not applicable			

## **Appendix 5 Recommendations**

It can be seen from the above that the general view from both the public and preceptor responses to the consultation is that there is little support for any reduction in the level of overall support.

The responses are split between either leaving the maximum level of support at the current level (70%) or increasing the level to 75%.

There is a view that the most vulnerable should be supported as much as possible due to the financial pressures being placed on households.

Clearly any increase in support will have an increase in costs for the authority albeit that this will assist families and improve the overall collection rate of Council Tax.

### **Recommendation**

In view of the above and the responses to the consultation, it is recommended;

- (a) that for the financial year 2024/25 that the Council maintains the maximum level of Council Tax Reduction at 70%; and
- (b) that consideration be given in future years as to whether further (increased) support can be given.