



Doncaster Council

Report

Date: 25 January 2018

To the Chair and Members of Council

Proposals for Localised Council Tax Support for 2018/19 (the Local Council Tax Reduction Scheme)

Relevant Cabinet Member(s)	Wards Affected	Key Decision
The Mayor	All wards	Yes

EXECUTIVE SUMMARY

1. From 1 April 2013 Council Tax Benefit was replaced by Local Council Tax Support (LCTS). Under LCTS, billing authorities have to decide for working age claims who is eligible for a reduction in their Council Tax and what level of support they should receive. Support for people of pensionable age and other aspects of the scheme are prescribed by regulations and the Council has no discretion in relation to these matters.
2. Around 25,940 households currently receive a reduction in their Council Tax from Doncaster Council's local support scheme. Of these, around 11,340 are of pension age and around 14,600 are of working age on a low income.
3. The Authority is required to consider whether to revise or replace its scheme on an annual basis. The main revisions to the scheme we are proposing from the 1 April 2018 are those we legally have to make under the Prescribed Requirements Regulations which were laid before Parliament on 21 December 2017 and come into force on the 12 January 2018. The only other changes proposed are to uprate some of the rates and allowances used to work out support for claims from those of working age. These are uprated in line with the Government's rates that apply to Housing Benefit, and our local scheme has stipulated that we will apply this uprating on an annual basis since it was introduced in 2013.
4. In accordance with the legislation, the final revised scheme has to be decided by Full Council by 11 March 2018. This date was previously 31 January in each year, however, the date has been extended under The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017.

5. The proposed LCTS scheme for 2018/19 continues to provide 100% support to the poorest households in receipt of 'passport' benefits such as Income Support. This remains a priority for Doncaster Council. It is noteworthy that we are one of only 37 councils out of 326 that continue to provide maximum support to those on the lowest income levels.

EXEMPT REPORT

6. The report is not an exempt report.

RECOMMENDATIONS

7. Members are requested to:
 - i. Note the protection for pensioners as a result of the annual uprating of allowances, premiums and non-dependant deductions which are prescribed by the Government and the associated change in expenditure which is funded locally.
 - ii. Confirm that the Authority will uprate relevant allowances and premiums for those of working age in line with the annual uprating set by the Government and used in the current scheme and in other forms of support including Housing Benefit. The Government has decided to freeze certain allowances for 4 years from April 2016.
 - iii. Note that any increase in Council Tax liability for the Council, its major preceptors and local parish preceptors will increase the cost of LCTS. The assumptions used in the cost of the scheme for 2018/19 are an overall increase of 3.99% for Doncaster's Council Tax.
 - iv. Consider the Equality analysis and Due Regard Statement attached at Appendix 1 as part of the decision making.
 - v. Approve the revised scheme which is linked at Appendix 2 and has been amended to take into account The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 which include amendments to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012. These amendments in the main are to ensure consistency with changes to social security legislation. The amendments also increase certain figures which are used in calculating whether a person is entitled to a reduction and the amount of that reduction. These increases relate to pensioner claims and most of the rates used in the calculation of working age claims have been frozen in line with the rates for Housing Benefit. The Regulations were laid before Parliament on 21 December 2017 and come into force on the 12 January 2018 for application in the Council's revised local scheme from the 1 April 2018.

WHAT DOES THIS MEAN FOR THE CITIZENS OF DONCASTER?

8. LCTS is a means tested form of help to assist the poorest Doncaster citizens by reducing the amount of Council Tax they have to pay. There are currently around 25,940 households receiving a reduction in their Council Tax from the local support scheme in Doncaster. Of these around 11,340 are of pension age and around 14,600 are of working age on a low income.

BACKGROUND

9. Under national Welfare Reforms, the Council Tax Benefit scheme was replaced by LCTS from 1 April 2013. Once a LCTS scheme has been made by the Council, it cannot be revised for at least one financial year. A billing authority must, however, consider whether to revise or replace its scheme with another one on an annual basis. In practice, this requires any options to significantly amend the scheme other than the Prescribed Requirements to be considered as part of the budget setting process to enable the decision making processes to be concluded in time for Council Tax annual billing preparations.
10. Any replacement or revision to a scheme must be made by the Council by 11 March immediately before the financial year in which it is to take effect. The decision to approve the scheme is reserved for Full Council and cannot be delegated.
11. Consideration is also required to be given to transitional provisions where the support is to be reduced or removed as the Authority thinks fit. The Local Government Finance Act states that a billing authority must have regard to any guidance issued by the Secretary of State.
12. Through the Prescribed Requirements Regulations, the Government continues to confirm its commitment to protecting pensioners on low incomes, who it does not want to see disadvantaged as a result of the introduction of LCTS schemes. The intention has always been that the provisions for pensioners will replicate, as far as possible, the provisions under which pensioner eligibility for Council Tax Benefit was assessed. To ensure that this protection is maintained, the Government has amended the Prescribed Requirements Regulations again to uprate the allowances, premiums and non-dependent deductions for pensioners for 2018/19. We are required to include in our scheme all matters covered by the Prescribed Requirements Regulations.
13. To deliver this protection, and to keep the allowances and premiums which measure need broadly in line with those for Housing Benefit, the Authority has to meet these costs. The amendments were made in December in line with Pension Credit uprating.
14. The implementation of localized Council Tax Support in April 2013 coincided with other major reforms to the welfare system; Housing Benefit restrictions for under-occupation in the social sector, the introduction of an overall benefit cap, Discretionary Housing Payments and other welfare reform changes such as

benefit sanctions. In addition, Universal Credit Full Service was rolled out in Doncaster from 11 October 2017. Some claimants may already have been affected by multiple changes arising from these reforms and may be subject to further welfare reform changes in the coming years.

15. The amount Doncaster has awarded in LCTS in 2017/18 is lower than initially estimated as the caseload for LCTS has continued to fall. This is in line with the national trend which shows an overall reduction in the number of people receiving support since 2015 of 7.25% compared to 5.13% in Doncaster. The reduction in caseload has contributed to an increased tax base and surplus in the Collection Fund which will be considered as part of the Council's budget and tax setting process.
16. The Local Government Finance Act 2012 placed a requirement on the Government to conduct a review of all LCTS schemes within 3 years of the Act taking effect. The findings of this review were reported in April 2016 and included a number of recommendations including that the date for schemes to be agreed by Council should be revised from 31 January each year to the end of March. This recommendation has been enacted through The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 which amend the date for schemes to be agreed each year to 11 March. Any further planned changes resulting from the 2016 review have still to be confirmed but will not impact on the LCTS scheme for 2018/19.
17. There have been no complaints or challenges to the LCTS scheme in 2017/18. However, it is intended that the scheme is reviewed during 2018/19 (with any resulting changes being proposed from 2019/20) to mitigate any potential reductions in support and increased administration costs arising from citizens moving onto Universal Credit. The current (and proposed LCTS scheme for 2018/19) is based on the original LCTS Default Scheme in terms of how support is assessed for those in receipt of Universal Credit. Since the Default Scheme was published in 2013 however, there have been a number of changes to the structure and allowance rates in Universal Credit. These changes need to be fully considered in terms of any adverse impact on our LCTS scheme intentions as more citizens move onto Universal Credit.

OPTIONS CONSIDERED AND REASONS FOR RECOMMENDED OPTIONS

18. It is proposed that the revised LCTS scheme has the following features:-
 - i. It continues to provide support for pensioners and other changes in line with the requirements of The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017.
 - ii. It continues with a local disregard of various war pensions and war disablement pensions which are only partially disregarded under the national regulations. The cost of this to be borne locally for 2018/19 is estimated at £50,000.

- iii. It continues to provide maximum support to the poorest households defined as those on ‘passport’ benefits (Income Support, income-based Jobseeker’s Allowance or income-related Employment and Support Allowance and for those with income below their needs allowance (applicable amount which is the measurement of need). It is noteworthy that we are one of only 37 councils out of 326 that continue to provide maximum support to those on the lowest income levels.
 - iv. The allowance rates within the scheme are increased or frozen in line with the increase in rates set out by the Secretary of State in the Housing Benefit regulations (for working age claims) and amendments to the Prescribed Requirements Regulations (for pension age claims).
 - iv. All other aspects of the scheme remain as in the previous scheme agreed for 2017/18.
19. When approving previous years’ schemes, Members have expressed their preference that local changes to the scheme should be avoided other than those required under the Prescribed Requirements Regulations and the consideration of the annual uprating of allowances and premiums used to calculate support. The proposals for the LCTS Scheme for 2018/19 support this approach.

IMPACT ON THE COUNCIL’S KEY OUTCOMES

	OUTCOME	Implications
	<p>All people in Doncaster benefit from a thriving and resilient economy.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Be a strong voice for our veterans</i> • <i>Mayoral Priority: Protecting Doncaster’s vital services</i> 	<p>To maintain work incentives within the proposed scheme such as earnings disregards to assist in making work pay.</p> <p>Earnings disregards, taper and extended payments help people into work and to keep more of their earnings.</p> <p>Increased earnings disregards for lone parents and people with disabilities provide extra help to those with more significant barriers to work.</p> <p>Using our discretionary power in our LCTS scheme to disregard war widows and war disablement pensions.</p>
	<p>People live safe, healthy, active and independent lives.</p> <ul style="list-style-type: none"> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing</i> 	<p>Help protect those with the lowest incomes, minimising financial pressures on those with least ability to pay their Council Tax.</p> <p>Disregards and extra premiums for those who receive disability benefits ensure</p>

	down the cost of living	extra costs for those with disabilities are catered for when the amount of Council Tax they must pay is calculated.
	All families thrive. •Mayoral Priority: Protecting Doncaster's vital services	Applicable amounts are designed to give families a higher needs allowance than those without children. Disregard of childcare costs for authorised providers ensures families can improve their incomes through work whilst providing adequate care for their children.
	People in Doncaster benefit from a high quality built and natural environment. • <i>Mayoral Priority: Creating Jobs and Housing</i> • <i>Mayoral Priority: Safeguarding our Communities</i> • <i>Mayoral Priority: Bringing down the cost of living</i>	To maintain work incentives within the proposed scheme such as earnings disregards to assist in making work pay. Earnings disregards, taper and extended payments help people into work and to keep more of their earnings. Increased earnings disregards for lone parents and people with disabilities provide extra help to those with more significant barriers to work.
	Council services are modern and value for money	Using savings gained from changes to Council Tax discounts and exemptions in the Collection Fund to support the scheme.
	Working with our partners we will provide strong leadership and governance.	We continue to work with partners on the Anti-poverty Steering Group and Financial Inclusion Group to deliver outcomes to support those experiencing poverty and who are subject to welfare reforms.

RISKS AND ASSUMPTIONS

20. The Council is required to have a LCTS Scheme and would not be discharging its duties with regard to equality, disability, child poverty or with regard the Armed Forces Covenant if it did not provide a level of support. Significant hardship would be caused to many of the poorest households in Doncaster who receive full and partial support with their Council Tax. Without a LCTS scheme in place it is unlikely that, as a billing authority, we would be in a position to collect all the Council Tax charges from these citizens and we would incur significant costs in trying to do so.

LEGAL IMPLICATIONS

21. In accordance with Section 13A of the Local Government Finance Act 1992 (“the 1992 Act”), each billing authority in England is required to make a Council Tax Reduction Scheme which specifies the reductions to Council Tax payable, by persons or classes of persons whom the authority considers to be in financial need.
22. The Act requires billing authorities to either review or revise their schemes on an annual basis and, for the 2018/19 scheme, this must take place no later than 11 March 2018. Before making a scheme (or revising or replacing it) the billing authority must consult any major precepting authority which has power to issue a precept to it, publish a draft scheme in such manner as it thinks fit, and consult such other persons as it considers are likely to have an interest in the operation of the scheme.
23. The decision maker must be aware of their obligations under section 149 Equality Act 2010, the Public Sector Equality Duty (PSED). It obliges public authorities, when exercising their functions, to have ‘due regard’ to the need to:
 - a. Eliminate discrimination, harassment and victimization and other conduct which the Act prohibits;
 - b. Advance equality of opportunity; and
 - c. Foster good relations between people who share relevant protected characteristics and those who do not.
24. The relevant protected characteristics under the Equality Act are age, disability, gender reassignment, pregnancy and maternity, race, religion or belief, sex and sexual orientation. The duty also covers marriage and civil partnerships, but only in respect of eliminating unlawful discrimination.
25. The decision maker must ensure that they have seen the due regard statement. The duty must be exercised in substance, with rigour, and with an open mind and is not a question of ticking boxes. It is for the decision-maker to decide how much weight should be given to the various factors informing the decision, including how much weight should be given to the PSED itself. The duty is a continuing one and there should be a record/audit trail of how due regard has been shown. It is not sufficient for due regard to be a “rear-guard action” following a concluded decision. The decision maker must also pay regard to any countervailing factors and decide the weight to be given to these, which it is proper and reasonable to consider; budgetary pressures, economics and practical factors will often be important.

FINANCIAL IMPLICATIONS

26. There are currently around 25,940 low income households receiving a reduction in their Council Tax from the LCTS scheme in Doncaster. 20,260 households (78%) receive maximum support and 5,680 households (22%) receive partial support.

27. The estimated cost of LCTS for 2018/19 is £20.8m. The estimated cost for 2017/18 was £20.7m, however, the current spend projection for this year is £20.3m due mainly to the caseload continuing to steadily fall, i.e. more people moving into work and less claims from those of pensionable age. This has contributed to an increase in the Council Tax base and Collection Fund surplus which is being considered as part of the Council's budget and tax setting process.
28. Any reduction in LCTS granted represents additional money that the Council has to collect from Council Tax payers so there is an associated risk of non-collection from households facing difficult economic times. The anticipated impact of the proposals on the tax base and Collection Fund surplus have been considered in the budget setting process, along with the impacts on the major preceptors' budget moving forward, i.e. South Yorkshire Fire and Rescue and the Police.
29. The billing authority is also required to maintain a surplus on its Collection Fund and we are required to consider the risks of non-collection when developing the scheme.

HUMAN RESOURCES IMPLICATIONS

30. There are no direct human resource implications arising from this report other than an increase in Council Tax and potential subsequent increase in the number of claims that require processing. It is anticipated that this will be managed within existing resources.

TECHNOLOGY IMPLICATIONS

31. There are no additional technology implications arising from this report that cannot be managed through the Northgate Revenues and Benefits system.

EQUALITY IMPLICATIONS

32. The Public Sector Equality Duty (PSED) was created by the Equality Act 2010 and replaces the race, disability and gender equality duties. The duty came into force in April 2011 and places a duty on public bodies and others carrying out public functions. The new Equality Duty requires public bodies to have due regard to the need to:-
 - a. Eliminate discrimination, harassment and victimisation and other conduct prohibited by the Equality Act 2010;
 - b. Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; and
 - c. Foster good relations between persons who share a relevant protected characteristic and persons who do not share it.

33. We have ensured in developing the Local Council Tax Support scheme that we make fair and informed financial decisions, demonstrating our commitment to improving outcomes for the poorest and often vulnerable groups of people living in Doncaster and at the same time showing due regard to the Public Sector Equality Duty. We have used the findings of this extensive review and equality analysis previously undertaken which is still relevant for this review of the scheme and we have updated relevant data as part of the process. This information is detailed and provided at Appendix 1 to this report.

CONSULTATION

34. The changes being proposed for the scheme are solely in line with The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017 and the uprating of certain rates and allowances used for working age claims which is specified within the existing scheme. As such, the changes to the scheme for 2018/19 do not require public consultation.

BACKGROUND PAPERS

35. Various circulars and legislation, the requirements of The Council Tax Reduction Schemes (Amendment) (England) Regulations 2017.

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EQUALITY, DIVERSITY AND INCLUSION

DONCASTER METROPLITAN BOROUGH COUNCIL

Due Regard Statement Template

How to show due regard to the equality duty in how we develop our work and in our decision making.

Due Regard Statement

A **Due Regard Statement** (DRS) is the tool for capturing the evidence to demonstrate that due regard has been shown when the Council plans and delivers its functions. A Due Regard Statement must be completed for all programmes, projects and changes to service delivery.

- A DRS should be initiated at the beginning of the programme, project or change to inform project planning.
- The DRS runs adjacent to the programme, project or change and is reviewed and completed at the relevant points.
- Any reports produced need to reference “Due Regard” in the main body of the report and the DRS should be attached as an appendix.
- The DRS cannot be fully completed until the programme, project or change is delivered.

<p>1 Name of the ‘policy’ and briefly describe the activity being considered including aims and expected outcomes. This will help to determine how relevant the ‘policy’ is to equality.</p>	<p>Local Council Tax Reduction Scheme 2018/19</p> <p>The Local Government Finance Act 2012 proposed measures that required Doncaster Council, along with all other local authorities in the country, to design a Council Tax Reduction Scheme (known as Local Council Tax Support) from 1 April 2013 to support its residents to pay their Council Tax. This replaced the former national Council Tax Benefit scheme.</p> <p>In designing their local scheme, all authorities were mandated to include certain criteria as set out in the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012. These regulations covered how support must be worked out for people of pension age and certain other matters which the Council has no discretion over. The Government continue to prescribe the rules that apply to support for pensioners and also a small number of other areas of the scheme such as those who are excluded from receiving support.</p> <p>Around 25,940 Doncaster residents receive support through the scheme.</p> <p>The aims of Doncaster Council’s Local Council Tax Reduction Scheme are:</p> <ul style="list-style-type: none"> • To mitigate cuts to the Council Tax Support of Doncaster residents with the lowest income, to ensure that the most vulnerable are not disadvantaged and that Council Tax is proportionately paid by those most able to pay; • To manage the cost of the scheme within the available funds, ensuring that additional burdens are not put upon the general fund at further cost to local taxpayers; • To maintain a scheme that meets the requirements of the Local Government Finance Act and associated legislation and that takes account of the ongoing process of welfare reform so that those most affected by other benefit cuts are not disproportionately affected by changes to Council Tax Support; • To reduce and mitigate the effects of child poverty and inequality in line with the Council’s equality duties; • To maintain a scheme that has regard for those vulnerable to homelessness and to
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		<p>mitigate the impacts on those people;</p> <ul style="list-style-type: none"> To ensure that the scheme is clear and easy to understand for applicants and to simplify administration where possible.
2	Service area responsible for completing this statement.	Finance and Corporate Services/Revenues and Benefits/Benefits Service
3	<p>Summary of the information considered across the protected groups.</p> <p>Service users/residents</p> <p>Doncaster Workforce</p>	<p>Age</p> <ul style="list-style-type: none"> Pension Age: Around 11,340 people of pension age currently receive support through the scheme. These people will continue to have their support assessed under national rules that are designed to replicate the former Council Tax Benefit system as much as possible. In addition, the scheme provides additional support to pensioners through the application of a full disregard of War Pensions. Working Age: Around 14,600 people of working age currently receive support through the scheme. Those on the lowest levels of income who receive pass ported benefits such as Income Support receive 100% support (subject to any deductions for non-dependents living with them). The scheme provides for earnings and childcare costs disregards for those of working age. <p>Disability</p> <p>5,874 people with a disability currently receive support through the scheme.</p> <ul style="list-style-type: none"> Applicants who receive Income Support by virtue of having a disability, or who receive an Income-related Employment and Support Allowance, are automatically entitled to the maximum amount of support. Additional premiums are included in the applicable amount for those in receipt of disability benefits. These include a Disability Premium, Enhanced Disability Premium, Severe Disability Premium and Disabled Child Premium and the Support or Work Component for people who receive Employment and Support Allowance. This means that if family members receive certain disability benefits, such as Disability Living Allowance, Personal Independence Payments, Long-term Incapacity Benefit or Employment and Support Allowance, they are allowed to keep more of their income before

their support is reduced. This reflects the extra demand on finances for people with disabilities.

- Total disregard of Disability Living Allowance, Personal Independence Payments and War Disablement Pension in the means test. This protects people with disabilities by ensuring this money can be used to support their needs.
- The basic weekly earnings disregard for people with a disability is set at £20, rather than the standard £5 for a single person or £10 for a couple. This ensures that disabled people who work are able to keep more of their earnings as their costs involved in that earning, may be greater.

Race

The means tested scheme is based on income and household circumstances that are not influenced by race and ethnicity. The policy itself does not impact anyone differently on grounds of race or ethnicity.

Data is not available for this characteristic and there are no plans to collect this data as it has no impact.

Gender

The means tested scheme is based on income and household circumstances that are not influenced by gender. The scheme itself does not impact anyone differently on grounds of gender.

15,800 people currently claiming support are female.

10,020 people currently claiming support are male.

In a further 120 cases, the gender is not recorded.

Sexual Orientation

The means tested scheme is based on income and household circumstances that are not influenced by sexual orientation. The policy itself does not impact anyone differently on grounds of sexual orientation.

Data is not available for this characteristic and there are no plans to collect this data as it has no impact.

Religion and Belief

The means tested scheme is based on income and household circumstances that are not

		<p>influenced by religion or belief. The policy itself does not impact anyone differently on grounds of religion or belief. Data is not available for this characteristic and there are no plans to collect this data as it has no impact.</p> <p>Maternity and Pregnancy The means tested scheme is based on income and household circumstances that are not influenced by pregnancy and maternity. The policy itself does not impact anyone differently on grounds of pregnancy and maternity. Data is not available for this characteristic and there are no plans to collect this data as it has no impact.</p> <p>Gender Reassignment The means tested scheme is based on income and household circumstances that are not influenced by gender reassignment. The policy itself does not impact anyone differently on grounds of gender reassignment. Data is not available for this characteristic and there are no plans to collect this data as it has no impact.</p> <p>Marriage and civil partnership The means tested scheme is based on income and household circumstances that are not influenced by marriage and civil partnership. The policy itself does not impact anyone differently on grounds of marriage and civil partnership. Data is not available for this characteristic and there are no plans to collect this data as it has no impact.</p>
4	<p>Summary of the consultation/engagement activities</p>	<p>Under the Local Government Finance Act 2012, before making or revising a scheme, the Authority must “consult such other persons as it considers are likely to have an interest in the operation of the scheme”.</p> <p>Prior to the introduction of Doncaster’s first Local Council Tax Reduction Scheme in April 2013, consultation took place with elected members on various draft proposals for the scheme to manage the reduction in Government funding from the former fully subsidised Council Tax Benefit Scheme. Formal consultation also took place with major preceptors on the draft</p>

proposals for the scheme review. This was primarily in relation to the financial implications on those preceptors.

A wide-ranging public consultation exercise on the scheme proposals was carried out prior to the introduction of the first local scheme, this entailed:

- Writing to all working age Local Council Tax Support recipients in the borough who were potentially affected by the proposals, to inform them of the potential changes and inviting them to comment on the proposals;
- A questionnaire available on the Council website (paper versions were available in Libraries and Council public offices for anyone requesting these);
- Publicising the changes on the Council's website, alongside the questionnaire, including a summary of the proposals for change and case studies showing how people would be affected;
- Information stands in the customer waiting area of the Council's Civic Office;
- A dedicated phone line and answer phone set up by the Benefits Team;
- Presenting to stakeholder groups including the:
 - Doncaster Financial Inclusion Group (FIG) including representation from:
 - DMBC Success Doncaster
 - Department for Work and Pensions
 - JobCentre Plus
 - DMBC Private Sector Housing
 - Doncaster CAB
 - South Yorkshire Centre for Inclusive Living (SYCIL)
 - DMBC Housing Options
 - Doncaster West Development Trust
 - DMBC Trading Standards
 - South Yorkshire Credit Union
 - St Leger Homes of Doncaster (SLHD)
 - Refurnish
 - Probation Services
 - DMBC Children Services
 - DMBC Adult Services
 - Doncaster Disability Focus Group
 - BME New Settlers Tenants and

		<p style="text-align: center;">Residents Association</p> <ul style="list-style-type: none"> • A general awareness campaign including press releases to local press, a poster campaign in libraries and the Civic Office, and publicity in HouseProud magazine. • Publicity on Facebook and the Council's twitter account. <p>674 people responded to the consultation. This included 351 working age Council Tax payers who were receiving Council Tax Benefit at the time.</p> <p>Further local changes to the scheme were made in 2014 due to further reductions in Government funding. Elected Members and the major preceptors were again consulted on the proposals for change followed by a further public consultation exercise using a range of approaches and publicity as in 2012. 256 people responded to the consultation. Of these, at least 141 were Council Tax payers and 137 were of working age.</p> <p>Since the 2014 scheme changes, the scheme has only been revised in line with Government prescribed requirements and uprating to rates and allowances used to work out support for working age people which are specified within the scheme. As such, these changes did not require public consultation.</p>
<p>5</p>	<p>Real Consideration:</p> <p>Summary of what the evidence shows and how has it been used</p>	<p>Around 25,940 Doncaster residents receive support through the Local Council Tax Reduction Scheme.</p> <p>The implementation of Local Council Tax Support coincided with other major reforms to the welfare system; Housing Benefit restrictions for under-occupation in the social sector; the introduction of an overall benefit cap; Discretionary Housing Payments and other welfare reform changes such as benefit sanctions. Universal Credit Full Service was rolled out in Doncaster from 11 October 2017. Some claimants may already have been affected by multiple changes arising from the reforms and be subject to further welfare reform changes in the coming years.</p> <p>The amount Doncaster has awarded in Local Council Tax Support in 2017/18 is lower than</p>

		<p>initially estimated as the caseload for LCTS has continued to steadily fall. This has contributed to an increased tax base and surplus in the Collection Fund which will be considered as part of the Council's budget and tax setting process.</p> <p>When approving previous years' schemes, Members have expressed their preference that local changes to the scheme should be avoided other than those required under the prescribed requirements and the consideration of the annual uprating of allowances and premiums used to calculate support. The proposals for the Local Council Tax Support Scheme for 2018/19 support this approach.</p>
6	Decision Making	<p>Doncaster Council's Local Council Tax Reduction Scheme is based on the requirements of the Local Government Finance Act 2012, the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012 and Amendment Regulations 2013, 2014, 2015, 2016 and 2017.</p> <p>The scheme takes consideration of the former Council Tax Reduction Schemes (Default Scheme) Regulations 2012 and Department for Communities and Local Government (DCLG)'s guidance papers on vulnerable people and taking work incentives into account.</p> <p>The scheme also takes into account the national Equality Impact Assessment undertaken by DCLG in 2012.</p>
7	Monitoring and Review	<p>Once a Local Council Tax Reduction Scheme has been made by the Council, it cannot be revised for at least one financial year. A billing authority must, however, consider whether to revise or replace its scheme on an annual basis.</p> <p>The Council will monitor the number of people in receipt of support together with any complaints and challenges to the scheme and ensure that this information is included in reports presented to Full Council for approval of future years' schemes.</p>
8	Sign off and approval for publication	<p>Steve Mawson Chief Financial Officer and Assistant Director of Finance</p>

Appendix 2

The Local Council Tax Support Scheme coming into force on the 1st April 2018

<http://www.doncaster.gov.uk/services/council-tax-benefits/what-is-local-council-tax-support>