

TONBRIDGE & MALLING BOROUGH COUNCIL

CABINET

08 February 2018

Report of the Director of Finance and Transformation

Part 1- Public

Matters for Recommendation to Council

1 LOCAL COUNCIL TAX REDUCTION SCHEME 2018/19

A report for Members to approve and recommend to Full Council the draft Local Council Tax Reduction Scheme for 2018/19.

1.1 Background

- 1.1.1 Since the abolition of the national council tax benefit scheme on 31 March 2013, Councils have had a duty to provide local council tax reduction schemes each year to assist households in financial need, by the award of a reduction in their council tax liability. The Government prescribed that the reduction given to pensioners cannot be any less than under previous council tax benefit provisions.
- 1.1.2 Councils have previously been duty bound to agree schemes by 31 January preceding the relevant financial year. For the coming financial year, the Government has amended the date to 11 March, allowing a better fit to councils' budget setting timetables.

1.2 Local Council Tax Reduction Scheme 2018/19

- 1.2.1 As the document runs to over 150 pages, rather than attach to the agenda the draft Tonbridge and Malling Borough Council Local Council Tax Reduction Scheme 2018/19 can be viewed [here](#)
- 1.2.2 Members will be recall that several changes were agreed for the 2017/18 Scheme following public consultation. The draft Scheme for 2018/19 sees little change on that of the previous year. Some minor updates have been made to other benefit rates contained in the Scheme, although most remain frozen, and Government prescribed amendments have been written into the pensioner related regulations.

1.3 Legal Implications

- 1.3.1 The Council has a statutory duty to agree a local council tax reduction scheme effective from 1 April 2018 by 11 March 2018.
- 1.3.2 The finally approved Scheme will be available on the Council's website.

1.4 Financial and Value for Money Considerations

1.4.1 Changes within the Scheme and external factors have been considered in line with relevant budgets.

1.5 Risk Assessment

1.5.1 Changes incorporated into the Scheme pose minimal risks to the Council and residents.

1.5.2 Failure to agree a scheme by the prescribed date may lead to Government intervention.

1.6 Equality Impact Assessment

1.6.1 Changes within the Scheme cause no significant adverse impacts

1.7 Recommendations

1.7.1 Members are asked to

- 1) **APPROVE** the draft local council tax reduction scheme for 2018/19; and
- 2) **RECOMMEND** to Full Council that it is adopted from 1 April 2018 as the Tonbridge and Malling Borough Council Local Council Tax Reduction Scheme 2018/19.

Background papers:

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Nil

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