

Report to: Policy and Performance Advisory Committee

Date: 3 June 2021

Title Local Council Tax Reduction Scheme 2022/23

Exemption: None

Report of: Tim Whelan, Director of Service Delivery

Ward(s): All

Purpose of Cabinet report: To seek Cabinet approval to commence the statutory consultation process the Council needs to follow in order the make changes to the current Local Council Tax Reduction scheme.

Officer recommendation(s) to the Cabinet: That Cabinet, with the objective of implementing a revised Local Council Tax Reduction Scheme for 2022/23:

(1) authorise the Chief Finance Officer to enter into consultation with the major precepting authorities

(2) authorise the drafting of a scheme that calculates a Council Tax Reduction of 100% of a person's council tax liability, removes the Minimum-Income Floor for the self-employed and removes the £5.00 minimum award

(3) on completion of the consultation and drafting authorised under (1) and (2) above, authorise the Director of Service Delivery to consult with other interested parties.

Recommendations to the Committee The recommendations to the Committee are detailed at 1.3 of this report

Reasons for recommendations to the Committee: To provide a critical friend challenge to the Cabinet decision and policy making process.

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1 Introduction

- 1.1 In its role as a provider of public scrutiny and as critical friend, the Policy and Performance Advisory Committee has a duty to provide a challenge to the executive decision and policy makers.
- 1.2 The Policy and Performance Advisory Committee is able to provide this challenge through the inclusion of the Council's Forward Plan of Decisions as a standing item on each of the Committee's agendas, allowing the Committee to request the inclusion of reports due for consideration by the Cabinet on its agenda and by asking that the relevant officers, heads of service or directors, attend the Committee meetings and discuss the content of the reports.
- 1.3 Following consideration of each item, where the Members will be able to ask questions of the relevant officers, heads of service, directors and other stakeholders, the Policy and Performance Advisory Committee will provide one of the following three recommendations to the Cabinet:
- 1) To support the recommendations in the report in full; or
 - 2) To support the recommendation in the report subject to the consideration by the Cabinet of any amendments agreed by Committee; or
 - 3) To not support the recommendations in the report and give reasons.
- 1.4 The Cabinet will be provided with the recommendations from the Policy and Performance Advisory Committee when it considers the main report.

2 Financial / Legal / Risk Management / Equality Analysis/ Environmental Sustainability Implications/ Background Papers

- 2.1 All implications are addressed in the Cabinet report attached at Appendix 1.

3 Appendix

Appendix 1 – Local Council Tax Reduction Scheme Cabinet report