



REPORT OF:	Executive Member for Finance and Governance
TO:	Finance Council
ON:	27th February 2023

SUBJECT Council Tax Support Scheme 2023/24

1. PURPOSE OF THE REPORT

To outline changes to the Council Tax Support scheme and seek approval for its adoption for 2023/24.

2. OPTIONS

None to consider.

3. RECOMMENDATIONS

That Finance Council:

- i. Notes the contents of the report, and;
- ii. Approves the Council Tax Support Scheme for the financial year 2023/24

4. BACKGROUND

The Welfare Reform Act contained provisions which abolished the national Council Tax Benefit scheme and recommended localised schemes to be administered by Local Authorities throughout England. This report incorporates amendments to the scheme that are as a consequence of the budget savings programme and a number of welfare benefits changes.

In accordance with the legislation, the Council is obliged to formally adopt a new scheme and make any adjustments prior to the 31st March 2023. This report seeks to fulfil the necessary legal requirements and to confirm Blackburn with Darwen's Council Tax Support scheme for 2023/24.

The full Council Tax Support scheme is detailed in Appendix A.

5. RATIONALE

The council's savings programme has required all service areas to assess potential changes that could be implemented to meet the financial challenges facing the council. To contribute to these challenges, the overall cost of the Council Tax Support Scheme has been reviewed to identify changes that could be implemented that would have the least impact on low income households. Following consideration of the options, it has been agreed that non-dependent deductions made to working age claims would be increased.

The administration of the Council Tax Support Scheme is closely linked to other welfare benefit assessments. In order to ensure that the calculations remains valid, the Applicable amounts, Premiums, and Disregards used in the assessment of scheme have been uprated in line with Department of Work and Pensions circulars.

6. POLICY IMPLICATIONS

Incorporated into the new scheme is the increase in non-dependent deductions for working age claims from £5 per week to £7 per week from April 2023, and the uprating of Applicable amounts, Premiums, and Disregards in line with Department of Work and Pensions A1/2023 circular.

A further two new payments are also to be disregarded when assessing a person's income or capital, these include "Homes for Ukraine" sponsor payments of £350 and Adult Disability Payments introduced by the Scottish Government.

The full Council Tax Support Scheme for 2023/24 is detailed in Appendix A.

7. FINANCIAL IMPLICATIONS

Whilst the Council Tax Support caseload and financial cost to the council can vary over the financial year, it is anticipated that the increase in non-dependent deductions will decrease the overall expenditure of Council Tax Support by £250,400.

8. LEGAL IMPLICATIONS

To adhere to the legislative requirement, the Council is obliged to agree a Council Tax Support Scheme before the 31st of March each year. This report and the attached policy fulfils the Council's obligation and ensures that a scheme is in operation for 2023/24.

9. RESOURCE IMPLICATIONS

There are no other resource implications associated with this report.

10.EQUALITY IMPLICATIONS

In preparing for the transfer of Council Tax Benefit to local authorities, the DCLG completed an initial Equality Impact Assessment in January 2012, with a further updated Impact Assessment in June 2012. In addition, Blackburn with Darwen Borough Council completed a major Equality Impact Assessment prior to the introduction of its own scheme. All amendments to the scheme for 2023/24 have also been evaluated via the EIA checklist.

11. CONSULTATIONS

The Council, as a billing authority, is required to consult with the public and major precepting authorities on any proposed changes to the existing Council Tax Support Scheme. A full consultation exercise was undertaken from 10th of October 2022 to 18th November 2022. The questionnaire and a summary report of the findings are attached as background papers.

Chief Officer

Contact Officer:	Dean Langton, Director of Finance
Date:	January 2023
Background Papers:	Appendix A – Council Tax Support Scheme 2023/24 Council Tax Support Consultation Questionnaire Council Tax Support Questionnaire results November 2022