



## **North Devon Council**

Report Date: Monday, 6 January 2025

Topic: Council Tax Reduction Scheme

Report by: Julie Dark, Revenues and Benefits Manager

### **1. INTRODUCTION**

- 1.1. In April 2013, as part of the national welfare reform, the government changed the way financial support for Council Tax was managed. This meant that the national Council Tax Benefit system, which helped people with low incomes meet their Council Tax obligations, was replaced by new Council Tax Reduction schemes designed, administered and managed by Local Authorities.
- 1.2. This change did not affect pension age claimants whose scheme is prescribed by central government.
- 1.3. This year we are proposing to make no changes to our current scheme. Our current scheme is attached as Appendix A.
- 1.4. Both Pensioner and, since April 2023 Working Age customers, subject to their income and capital, can receive up to 100 per cent support towards their Council Tax.

### **2. RECOMMENDATIONS**

That Strategy and Resources;

- 2.1. Recommends to Council that it adopts and continues with the current Council Tax Reduction scheme for 2025/26 to include the uprating of applicable amounts, premiums and non-dependant deductions, as shown in the scheme.

### **3. REASONS FOR RECOMMENDATIONS**

- 3.1. To ensure that the Council adheres to the legislative requirement to provide a Council Tax Reduction Scheme for 2025-26.

### **4. REPORT**

- 4.1. The current prescribed scheme protects pension age customers with up to 100 percent support.
- 4.2. Since 1 April 2023, our banded scheme for working age customers provides up to 100% support as shown in the table below.

	<b>Discount</b>	<b>Single person</b>	<b>Couple</b>	<b>Single with child/children</b>	<b>Couple with child/children</b>
<b>Band 1</b>	100 percent	£0 to £91.00	£0 to £143.00	£0 to £ 174.00	£0 to £226.00
<b>Band 2</b>	80 percent	£91.01 to £124.00	£143.01 to £176.00	£174.01 to £207.00	£226.01 to £259.00
<b>Band 3</b>	60 percent	£124.01 to £157.00	£176.01 to £209.00	£207.01 to £240.00	£259.01 to £292.00
<b>Band 4</b>	40 percent	£157.01 to £190.00	£209.01 to £242.00	£240.01 to £273.00	£292.01 to £325.00
<b>Band 5</b>	20 percent	£190.01 to £223.00	£242.01 to £275.00	£273.01 to £306.00	£325.01 to £358.00
<b>No discount</b>	0 percent	£223.01 and above	£275.01 and above	£306.01 and above	£358.01 and above

4.3. These income amounts will be uprated in line with Government benefit increases once announced.

## 5. RESOURCE IMPLICATIONS

5.1. As there are no proposed changes for the 2025/26 scheme the increase in the cost of the scheme will be in line with any increases to Council Tax (yet to be set).

## 6. EQUALITIES ASSESSMENT

6.1. No equality implications have been identified.

## 7. ENVIRONMENTAL ASSESSMENT

- 7.1. Please undertake an Environmental Assessment and complete the checklist (EAC) form available on Insite. If there are no environmental implications arising from your proposals please state that there are none. If after completion of the assessment there are environmental implications please provide a brief summary. If you require any further information please contact the Sustainability and Climate Change Officer. Email completed EACs to [donna.sibley@torridge.gov.uk](mailto:donna.sibley@torridge.gov.uk)
- 7.2. There are no environmental implications arising from the proposals in this report

## 8. CORPORATE PRIORITIES

- 8.1. What impact, positive or negative, does the subject of this report have on:
- 8.1.1. The commercialisation agenda:
  - 8.1.2. Improving customer focus and/or Our CTR scheme will continue to help the most financially disadvantaged households in the North Devon Council area.
  - 8.1.3. Regeneration or economic development

## 9. CONSTITUTIONAL CONTEXT

- 9.1. Save as provided in paragraph 9.2 below, the decision in respect of the recommendations in this report can be made by this Committee pursuant to delegated powers provided in Part 3 Annexe 1 paragraph 1 of the Constitution.
- 9.2. As noted in the report, the power to decide on one or more of the recommendations in this report is reserved to Council pursuant to Article 4.5.23 of the Constitution and as such the recommendation must be referred to Council to ratify.

## 10. STATEMENT OF CONFIDENTIALITY

This report contains no confidential information or exempt information under the provisions of Schedule 12A of 1972 Act.

## 11. BACKGROUND PAPERS

The following background papers were used in the preparation of this report: (The background papers are available for inspection and kept by the author of the report).



## 12. STATEMENT OF INTERNAL ADVICE

The author (below) confirms that advice has been taken from all appropriate Councillors and Officers: Julie Dark – Revenues and Benefits Manager