

Draft technical changes to Council Tax Reduction and Discretionary Council Tax Payment schemes.

The following sets out the draft technical changes which would be made to the Council Tax Reduction scheme if the changes set out in this report are agreed. The Executive Director of Finance & Resources will exercise delegated powers to make the following, or similar, changes to the schemes to give effect to any decision made.

Changes to:

The Council Tax Reduction Scheme (Persons who are not Pensioners) (Brighton & Hove City Council) 2013

Taper

38 (f) (ii) *amount B is 2 6/7 per cent of the difference between his income for the relevant week and his applicable amount, and*

To be deleted and replaced with

38 (f) (ii) *amount B is 3 4/7 per cent of the difference between his income for the relevant week and his applicable amount, and*

Limit to a band D property

47(1)(a) *A is the amount set by the authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act; and*

To be deleted and replaced with

47(1)(a) *A is the amount set by the authority as the council tax for the relevant financial year in respect of the dwelling in which he is a resident and for which he is liable, subject to any discount which may be appropriate to that dwelling under the 1992 Act or the amount set for a band D property, whichever is the lower figure; and*

Minimum £5 weekly award

41. Classes of person excluded from this scheme

The classes of person described in article 12, 13, 42 and 43 are not entitled to a reduction under this scheme.

To be deleted and replaced with

41. Classes of person excluded from this scheme

The classes of person described in article 12, 13, 42, 43 and 43B are not entitled to a reduction under this scheme.

Insert:

43B. Class of person excluded from this scheme: Minimum weekly award

Where Council Tax Reduction is payable it shall not be payable where the amount to which the person would otherwise be entitled is less than five pounds per week.

Transitional Protection

47A. Transitional Protection - entitlement

- (1) An applicant is entitled to transitional protection calculated in accordance with article 47B where on the 31st March 2016 the applicant -*
- (a) is entitled to an award of council tax benefit, or*
 - (b) has a claim for council tax benefit that is yet to be determined, and the authority is satisfied that he will be so entitled*
- (2) This paragraph applies until an applicant's entitlement to transitional protection ends by virtue of -*
- (a) a change of address, or*
 - (b) the ending of entitlement to a reductions, or*
 - (c) the expiry of the authority's 2015 to 2016 financial year on 31st March 2017 or*
 - (d) where the council tax liability is reduced due to a rebanding or application of discount or exemption which is not Council Tax Reduction*
- whichever is soonest.*

47B. Amount of transitional protection - entitlement

- (1) The weekly amount of transitional protection is calculated in accordance with paragraphs (2) and (3)*
- (2) Where an applicant satisfies paragraph (1) of article 47A the amount of transitional protection is the amount in excess of £1.65 by which Amount A exceeds Amount B,*
- (3) For the purpose of this article -*
- (a) Amount A is the difference between the gross weekly liability for council tax a person is liable for and the persons maximum council tax reduction as set out in paragraph 47(1) as it is in force from 1st April 2016*
 - (b) Amount B is the difference between the gross weekly liability for council tax a person is liable for and the persons maximum council tax reduction as set out in paragraph 47(1) as it is in force between 1st April 2014 and 31st March 2016*

Delete and replace with:

47A. Transitional Protection - entitlement

- (1) *An applicant is entitled to transitional protection calculated in accordance with article 47B where on the 31st March 2017 the applicant -*
- (c) *is entitled to an award of council tax benefit, or*
- (d) *has a claim for council tax benefit that is yet to be determined, and the authority is satisfied that he will be so entitled*
- (2) *This paragraph applies until an applicant's entitlement to transitional protection ends by virtue of -*
- (e) *a change of address, or*
- (f) *the ending of entitlement to a reductions, or*
- (g) *the expiry of the authority's 2017 to 2018 financial year on 31st March 2018 or*
- (h) *where the council tax liability is reduced due to a rebanding or application of discount or exemption which is not Council Tax Reduction*
- whichever is soonest.*

47B. Amount of transitional protection - entitlement

- (1) *The weekly amount of transitional protection is calculated in accordance with paragraphs (2) and (3)*
- (2) *Where an applicant satisfies paragraph (1) of article 47A the amount of transitional protection is the amount in excess of £10.00 by which Amount A exceeds Amount B,*
- (3) *For the purpose of this article -*
- (c) *Amount A is the difference between the gross weekly liability for council tax a person is liable for and the persons maximum council tax reduction as set out in paragraph 47(1) as it is in force from 1st April 2017 caused by the amendment to paragraph 47(1)(a)*
- (d) *Amount B is the difference between the gross weekly liability for council tax a person is liable for and the persons maximum council tax reduction as set out in paragraph 47(1) as it is in force between 1st April 2014 and 31st March 2017*

Changes to:

The Discretionary Council Tax Scheme (Brighton & Hove City Council) 2013

Amendment so those excluded from CTR as a result of the £5 minimum amount can still apply for Discretionary Council Tax Reduction.

5.1.1 is (or was) entitled to a reduction in the amount of council tax payable by that person under the Council's Council Tax Reduction Scheme and

Delete and replace with

5.1.1 is (or was) entitled to a reduction in the amount of council tax payable by that person under the Council's Council Tax Reduction Scheme, or would have been entitled to a reduction in the amount of

Appendix 5 – Council Tax Reduction Scheme Review

council tax payable by that person under the Council's Council Tax Reduction Scheme were it not for paragraph 43B of The Council Tax Reduction Scheme (Persons who are not Pensioners) (Brighton & Hove City Council) 2013