

Council Tax Support Scheme 2025/26

Working Party

Consultation Evaluation

CONTENTS

Contents	Pages
1.0 – Introduction and Background	3
2.0 – Consultation Approach	3 - 4
3.0 – Consultation Response	4 - 7
4.0 – Equality Impact Assessment	7 - 8
5.0 - Recommendations	9
6.0 - Appendices	10 - 18
- 6.1 (Response to proposed changes from Norfolk County Council)	10 - 11
- 6.2 (Freeform responses)	12
- 6.3 (Freeform responses)	13
- 6.4 (Equality Impact Assessment)	14 - 18

1.0 - INTRODUCTION AND BACKGROUND

- 1.1 This report proposes changes to the Council's Council Tax Support (CTS) Scheme. The changes are proposed so that the scheme remains fit for purpose as working age residents in receipt of welfare benefits are moved onto Universal Credit.
- 1.2 This report follows a period of formal consultation on the proposals that change the scheme for working age residents.
- 1.3 Full details of the proposed changes can be found in the report to the Working Party dated 1st October 2024.

2.0 - CONSULTATION APPROACH

- 2.1 The Council is required to consult on any proposed changes to CTS in accordance with Section 13A of the 1992 Local Government Finance Act (Paragraph 3 of Schedule). This requires the following:

Preparation of a scheme:

(1) Before making a scheme, the authority must (in the following order) —

(a) Consult any major precepting authority which has power to issue a precept to it,

(b) Publish a draft scheme in such manner as it thinks fit, and

(c) Consult such other persons as it considers are likely to have an interest in the operation of the scheme.

- 2.2 As major preceptors, the council consulted with Norfolk County Council (NCC) and the office of the Police, and Crime Commissioner (PCC). The council received a response from NCC and is shown at Appendix 1. The response confirms NCC agree with the proposed changes to the scheme. To date the council has not received any comments from the PCC.
- 2.3 The council also ran a public consultation for 4 weeks, starting on Thursday 24th October 2024 and ending on Sunday 24th November 2024.
- 2.4 To ensure that the consultation reached as many benefit claimants and residents as possible both digital and postal surveys were published, ensuring that those most impacted by the proposals had the opportunity to respond.
- 2.5 A comprehensive consultation narrative, explaining the scheme and why it had been proposed and the impact on benefit claimants was used as the basis of both content for the Council website and a paper questionnaire. A total of approx. 800 surveys were posted with a pre-paid envelope for ease of returning the survey to the council offices.

2.6 The consultation was also publicised via the Council’s Social Media platforms.

2.7 The consultation web page included an online calculator so people could check if they would be eligible to claim CTS.

3.0 – CONSULTATION RESPONSE

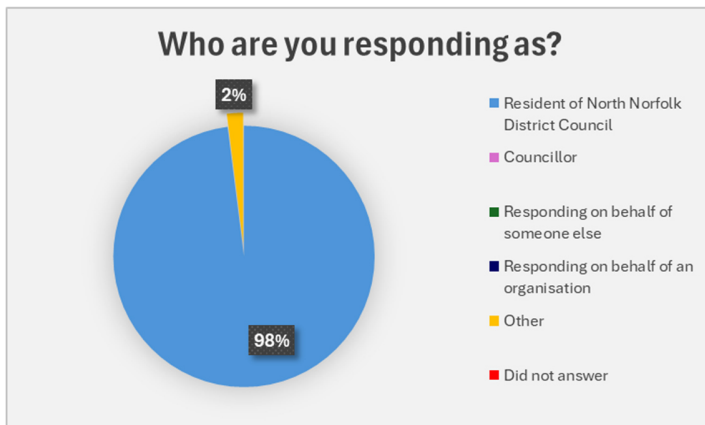
3.1 A total of 96 questionnaires were completed. This is an increase of 80% against the total number of responses received in 2021, when we last consulted on making changes to the scheme.

3.2 Whilst this is an increase to the response rate of the previous consultation run by the council, the levels of responses were still low. We have compared the response rate for North Norfolk (NN) to that seen by neighbouring authorities which has illustrated the response rate for NN is relatively high.

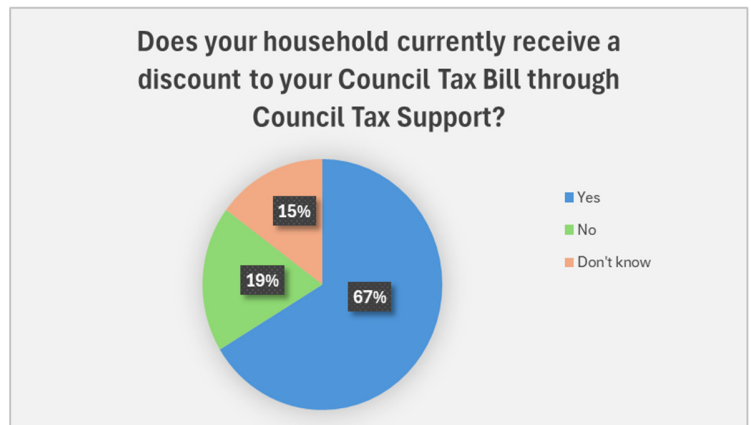
Local Authority	Number of responses
Borough Council of Kings Lynn & West Norfolk	8
Anglia Revenues Partnership	16
Broadland & South Norfolk DC	27
Great Yarmouth Borough Council	3

3.3 The total responses include 13 completed online and 83 completed on paper. Of this total, 98% of respondents were residents of North Norfolk, and 67% of respondents were in receipt of a discount to their Council Tax bill through CTS. This is illustrated in graph 1 and graph 2 below.

Graph 1:

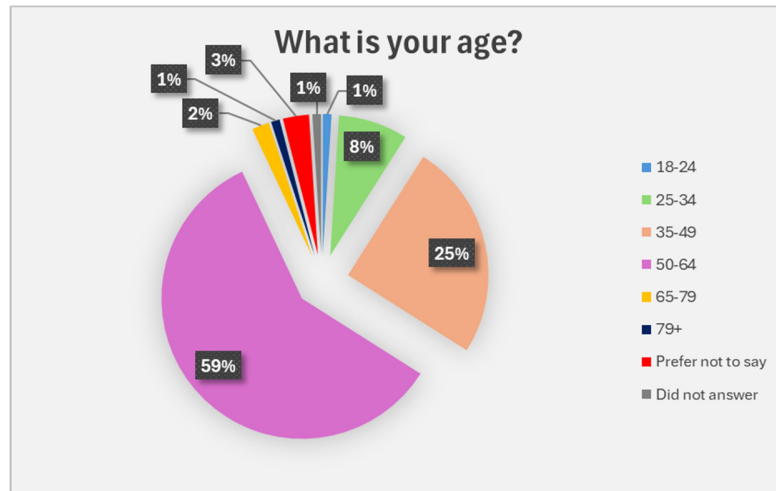


Graph 2:



3.4 In the age groups the headlines are that the 50 to 64 age group are overrepresented, with the younger age groups, and oldest age groups being underrepresented. This is illustrated in graph 3 shown here:

Graph 3:



3.5 A summary of the responses to the proposals of the changes to the CTS Scheme are displayed below.

3.6 **Proposal 1 – Introducing the standard non-dependent deduction** – Out of the responses a majority had another adult living with them and would therefore be familiar with the principle of non-dependent deductions.

3.7 25% of respondents considered they would be better off if a flat rate deduction of £10 per week was applied to their CTS entitlement.

3.8 Further to this most respondents neither agreed nor disagreed with this proposal but 23% strongly agreed.

Section 2 - Proposal 1 - Introducing the standard non-dependent deduction			
Other than your partner (if you have one), do you have another adult living with you?			
Yes		<div style="width: 61%;"></div>	61%
No		<div style="width: 39%;"></div>	39%
If yes, and you receive Council Tax Support, how do you think this proposal will affect your household finances?			
Better off		<div style="width: 25%;"></div>	25%
Worse off		<div style="width: 20%;"></div>	20%
No impact		<div style="width: 23%;"></div>	23%
Did not answer		<div style="width: 32%;"></div>	32%
Do you support this proposal?			
Strongly agree		<div style="width: 23%;"></div>	23%
Agree		<div style="width: 16%;"></div>	16%
Neither agree nor disagree		<div style="width: 40%;"></div>	40%
Disagree		<div style="width: 5%;"></div>	5%
Strongly disagree		<div style="width: 8%;"></div>	8%
Did not answer		<div style="width: 8%;"></div>	8%

3.9 **Proposal 2 – Removing the additional earnings disregard of £17.10 a week from earnings** – Most respondents did not work more than 25 hours per week, nor did they receive disability benefits, nor were they a lone parent. Therefore, the removal of the £17.10 per week earnings disregard would not have affected most respondents. Most respondents considered the proposal would have no impact to their household.

Section 3 - Proposal 2 - Removing the additional earnings disregard of £17.10 a week from earnings	
Do you work more than 25 hours per week?	
Yes	21%
No	77%
Did not answer	2%
Do you receive Disability Benefits and work more than 16 hours per week?	
Yes	11%
No	85%
Did not answer	3%
Are you a lone parent and work more than 16 hours per week?	
Yes	17%
No	79%
Did not answer	4%
Do you support this proposal?	
Strongly agree	14%
Agree	17%
Neither agree nor disagree	46%
Disagree	6%
Strongly disagree	11%
Did not answer	6%
If you receive Council Tax Support, how do you think this proposal will affect your household?	
Better off	27%
Worse off	30%
No impact	32%
Did not answer	10%

3.10 **Proposal 3 - Backdating an award of Council Tax Support** – Most respondents considered the maximum length of time allowed to backdate a Council Tax Support claim should be 6 months or more, followed by 2 to 3 months. However, most respondents supported the proposal to reduce backdating to one month.

Section 4 - Proposal 3 - Backdating an award of Council Tax Support	
What length of time do you think we should allow for a backdated claim?	
1 month	16%
2 to 3 months	33%
4 to 5 months	11%
6 months or more	36%
Did not answer	3%
Do you support this proposal?	
Strongly agree	35%
Agree	17%
Neither agree nor disagree	30%
Disagree	7%
Strongly disagree	4%
Did not answer	6%

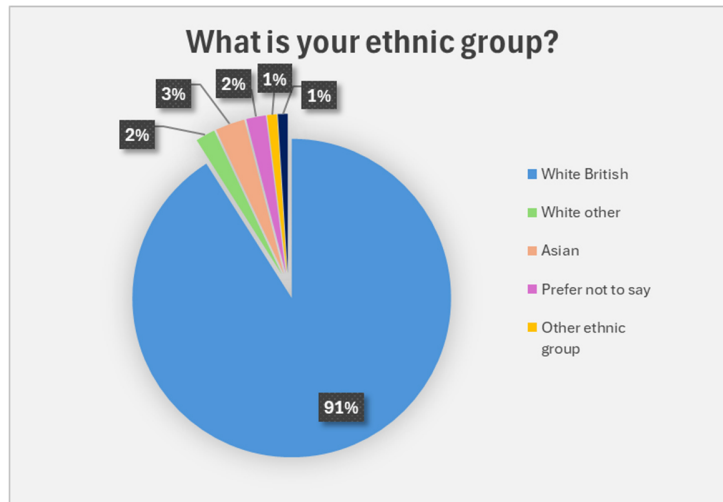
3.11 All free format comments have been compiled for consideration and are shown in Appendix 2. There were a range of comments around specific needs of households, but the main theme highlighted that people were grateful for the support with their Council Tax bill.

4.0 – EQUALITY IMPACT ASSESSMENT

- 4.1 The Council has a statutory duty under equalities legislation to give regard to the need:
- To eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act;
 - To advance equality of opportunity between people who share a protected characteristic and those who do not;
 - To foster good relations between people who share a protected characteristic and those who do not.
- 4.2 This involves in particular having due regard to the need to:
- a) Tackle prejudice; and
 - b) Promote understanding
- 4.3 The protected characteristics are age, disability, gender re-assignment, pregnancy, maternity, race, religion or belief, sex, and sexual orientation. The Equality Act explains that having due regard for advancing equality involves:
- Removing or minimising disadvantages suffered by people due to their protected characteristics.
 - Taking steps to meet the needs of people from protected groups where these are different from the needs of other people. Particular attention needs to be paid to the needs of disabled people in taking account of this requirement.
 - Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low.
- 4.4 Compliance with the duties may involve treating some persons more favorably than others; but that is not to be taken as permitting conduct that would otherwise be prohibited by or under the Act.
- 4.5 An Equality Impact Assessment (EIA) form for implementing all proposals under the scheme has been completed to inform members of the relevant more detailed issues in considering the recommendations in this report. This is included at Appendix 3.
- 4.6 As part of the consultation, we also asked respondents several questions to assist with Equalities monitoring. The responses are shown on the next page.

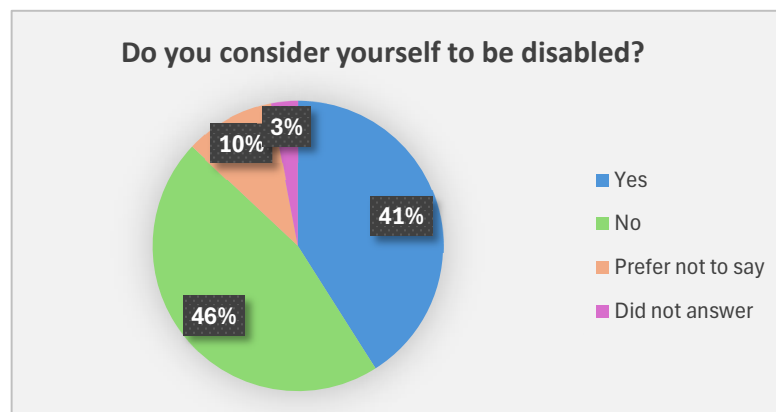
4.7 The data for respondents who declared their ethnic origin reveal figures that are very much in line with the demographic make-up of North Norfolk, where most respondents were classed as white British. This is illustrated in graph 4.

Graph 4:



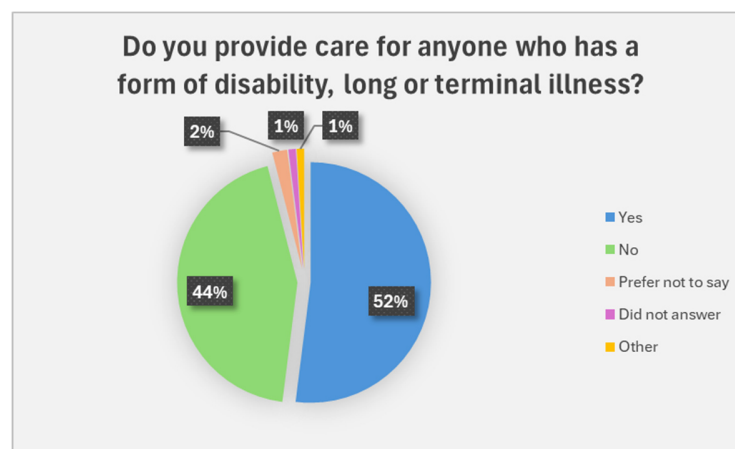
4.8 The consultation asked households completing the survey if they considered themselves to be disabled. The responses showed that a fairly equal number of households with and without disabilities responded. This is illustrated in graph 5.

Graph 5:



4.9 We also asked respondents to confirm if they provide care for someone with a disability, or for someone with a long-term, or terminal illness. Most respondents confirmed they did provide care. This is illustrated in graph 6.

Graph 6:



5.0 – RECOMMENDATIONS

5.1 To proceed to cabinet and recommend all three proposals to the Council Tax Scheme are implemented for 2025/26.

6.0 – APPENDICIES

6.1 Appendix 1 - Response from Norfolk County Council



Director of Strategic Finance
County Hall
Martineau Lane
Norwich
NR1 2DW

Trudi Grant (via email)
Benefits Manager
North Norfolk District Council

Please ask for: Harvey Bullen

Dear Trudi,

Norfolk County Council response to North Norfolk District Council 2025-26 Council Tax Support Scheme consultation

Thank you for your email. The County Council appreciates the opportunity to input into the consultation. Our comments on the consultation proposals are as follows –

Proposal - The additional £17.10 disregard is removed for all claims.

Norfolk County Council agrees with this proposal.

Proposal - The current non-dependant deductions, based on earnings, is replaced by a flat-rate non-dependant deduction set at £10.00 a week. To align better with UC data, only households with LCW/LCWRA are exempt from non-dependant deductions, instead of households with PIP/DLA as prescribed by the pre-2013 scheme.

Norfolk County Council agrees with this proposal.

Proposal - The maximum award for working-age households is retained as 91.5%.

Norfolk County Council believes it is essential to maintain council tax income levels to continue to provide vital services for the public. Norfolk County Council's position remains that its preference would be for all Norfolk billing authorities to move towards a consistent Council Tax Support Scheme across the county on the following basis:

- To limit Council Tax Support discount to occupants of properties no higher than Band D Council Tax.
- To work with district colleagues across the County to establish the cap for the Council Tax Support discount for working age claimants at a uniform amount in Norfolk, closer to the national average of 77% of the maximum Council Tax charge.

I am aware that this harmonisation will not be delivered by the current proposals, but would encourage you to consider these principles again for any future revisions to the Council Tax Support Scheme. The County Council would be very happy to facilitate county wide discussions to achieve this objective.

Proposal - Reduce period of backdating from 6 months to 1 month (but unable to include in cost savings below).

Norfolk County Council agrees with this proposal.

Thank you again for the opportunity to provide comments on the proposals. The County Council would be very happy to facilitate county wide discussions on future year Council Tax Support Schemes.

Kind regards,

Harvey Bullen
Director of Strategic Finance

6.2 Appendix 2 – Freeform responses

We received 14 freeform responses around alternative ways the Council Tax Support scheme could be changed. These are shown below.

Please suggest any alternative ways the Council could change the Council Tax Support Scheme.
Don't have it. Why should I pay towards others bills? It's about time people stopped having children if they can't afford it. Too many people want handouts instead of living within their means.
You could look at the amount of universal credit someone gets and deduct proportionally.
Happy for the help and grateful but suggestions on other changes
1. Process claims more efficiently 2. Award support for a more defined period - such as 12 months and require reapplication as a means to ensure it is only claimed/awarded if required
People on benefits should be fully supported whereas people not on any benefits should receive any support.
It will help me better. Thank you
I am happy with the changes
I am just glad you help me
The backdate should depend on how quick your benefit change is notified to you as I have experienced a long delay before I was notified (4 months).
Take into consideration that I care for my mum who lives with me and I get no support for that when she earns no money.
How about leaving it as it is? You'll save on the admin required to make any changes. If it 'ain't broke', don't fix it.
Other than halving the actual bill when we are a lone parent I do not have any other suggestions
I just want to know can please reduce my council tax. Is that possible to get any support or to reduce. My household income is £12,080 (year).
If children are in education or low income don't believe there should be no change. If carers live in should be no change. Charging children in that not going back to poll tax?

6.3 Appendix 2 – Freeform Responses (Continued)

We received 11 freeform responses around the Council Tax Support in general. These are shown below.

If you have any further comments or questions to make regarding the Council Tax Support Scheme that you haven't had the opportunity to raise elsewhere, please use the space below.
The council should be providing more support for those who are vulnerable and economically disadvantaged not increasing financial pressure on these groups.
It is too hard to make sense of the notes you have provided. I don't understand how this will actually look. I want to give feedback but I don't understand how this is different to what you already do.
Change to proposal 1 will make it impossible to manage financially.
I have a live in carer paid for by the council he gets carers allowance. I don't understand this but have answered the questions as honestly as I can if you need more information please feel free to contact me.
I am on PIP
Why are you planning to penalise lone parents? A lone parent does the job of two people and need time to do the additional tasks that would normally be 'shared', Bit no, you plan to exclude any advantage for this group by insisting they work more than 16 hours to qualify. Thoughtless.
I do think that the council tax I pay every month of £38 is still high, I think that with 2 adults where one of them have mental health problems and the other on universal credit, this could be reduced to half the amount to £20!
We come from Ukraine, I am disabled and my grandson lives with me, he turned 18 on July 3. I am disabled and cannot workm and he studied at norwich college. And now they wont hire him they increased our council tax right after my grandson turned 18 to £39, this greatly affects our family buget. Is it possible to somehow revise and reduce the amount? We respectfully appeal to you!
The council tax support scheme is an absolute lifeline to people on low incomes and can make the difference between people being able to cope or going into debt.
With bills going through the roof any help offered is welcomed!
[REDACTED] turns 18 in 2 weeks, so she will need to be included in your calculations.

6.4 Appendix 3 – Equality Impact Assessment

Directorate	Service	Person responsible for the assessment	Date assessment completed
People Services	Benefits	Trudi Grant Lindsay Circuit	27 th November 2024
Title of the policy being assessed	Council Tax Support Scheme 2025/26		
The status of the policy	This is a continuation of, and updates to, an existing policy. A working party has been set up to approve the proposed changes to the Council's Council Tax Support (CTS) Scheme which formed the basis of a public consultation. The public consultation ended on 24 th November. The working party will now meet to confirm recommendations to cabinet.		
1. What are the aims, objectives, and purposes of the policy?	Council Tax Support is a discount given to residents on a low income to help with the cost of their council tax bill. The council is free to agree its own local scheme for the discount for working age people. The changes are proposed so that the scheme remains fit for purpose as working age residents in receipt of welfare benefits are moved onto Universal Credit.		
2. Does the policy support other objectives of the council?	Yes – The proposed changes to the scheme will ensure we continue to provide financial support to residents to help their financial resilience and prevent homelessness. It will also support the council's aims in being strong, responsible, and accountable by ensuring the scheme remains cost effective.		
3. Who is intended to benefit from the policy, and in what way?	Residents will benefit from the scheme to help with the cost of their council tax bill.		
4. What outcomes are anticipated from the policy being in place?	A scheme that is fit for purpose, easy to administer, and aligned with Universal Credit. There is also an anticipated saving on the cost of the scheme to the council.		

5. Identify and select your assessment team.	Name		Role	Responsibilities
	Trudi Grant Lindsay Circuit Policy in Practice		Benefits Manager Data Analytics	To provide relevant data to Policy In Practice for data analytics around proposed changes to be performed. Benefits Manager to analyse the returned data for Council Tax Support scheme re-modelling.
6. What data have you gathered for this assessment? How have you analysed this data?	Source and Age of Data	Owner	Findings	Data Gaps
	Council Tax Support caseload data Council Tax Support scheme forecasting completed through Policy in Practice Public consultation	Benefits Manager	Please refer to Council Tax Support Working Party report.	None
7. Who are the main stakeholders of this policy?	Community		Staff/Members	Partners
	Working age recipients of Council Tax Support The Council Tax payer		Cllr Wendy Fredericks (PH) The Working Party	N/A

<p>8. Are there any concerns that the policy could have a negative impact with regard to race and ethnicity?</p>	<p>No</p>	<p>What evidence (actual data or assumptions) do you have to support this?</p> <p>We ask residents to provide details of their ethnicity on the Council Tax Support application form. Providing this information is optional. Whilst we collect the data this is not something that we can currently report on from the Open Revenues system.</p> <p>Households receive Council Tax Support up to the same maximum level of 91.5% regardless of their race and ethnicity.</p> <p>If people need to claim in another language, we have the Intran service available.</p>
<p>9. Are there any concerns that the policy could have a negative impact with regard to gender?</p>	<p>No</p>	<p>What evidence (actual data or assumptions) do you have to support this?</p> <p>The current scheme and the proposed scheme provide the same level of support to residents regardless of their gender. This is in line with other Department for Work and Pensions benefits.</p>
<p>10. Are there any concerns that the policy could have a negative impact with regard to disability?</p>	<p>No</p>	<p>What evidence (actual data or assumptions) do you have to support this?</p> <p>The current scheme and the proposed scheme provide the same maximum level of support (91.5%) to residents regardless of their disability. There are certain additional premiums in the Council Tax Support scheme which enhance the amount of Council Tax Support a disabled household can receive. This is in line with other Department of Work and Pensions benefits.</p>
<p>11. Are there any concerns that the policy could have a negative impact with regard to age?</p>	<p>No</p>	<p>What evidence (actual data or assumptions) do you have to support this?</p> <p>All working-age households will receive Council Tax Support up to the same maximum level (91.5%) regardless of their age. Pension age households receive a different level of support (up to 100%) under a national prescribed set of requirements.</p>
<p>12. Are there any concerns that the policy could have a negative impact with regard to religion/belief?</p>	<p>No</p>	<p>What evidence (actual data or assumptions) do you have to support this?</p> <p>The current scheme and the proposed scheme provide the same level of support to residents regardless of their religion or beliefs. This is in line with other Department for Work and Pensions benefits and support payments.</p>

<p>13. Are there any concerns that the policy could have a negative impact with regard to sexual orientation?</p>	<p>No</p>	<p>What evidence (actual data or assumptions) do you have to support this?</p> <p>The current scheme and the proposed scheme provide the same level of support to residents regardless of their sexual orientation. This is in line with other Department for Work and Pensions benefits and support payments.</p>	
<p>14. Could the negative impact you have identified in questions 8 - 13 lead to the potential for adverse impact if the policy is implemented?</p> <p>Can this adverse impact be justified on the grounds of promoting equality of opportunity for one group?</p> <p>Or any other reason?</p> <p>Can the impact be mitigated by existing means?</p> <p>If yes, what actions will you undertake to mitigate these impacts and revise the policy?</p>	<p>No</p>	<p>N/A</p>	
<p>15. Describe the arrangements for reporting and publishing this assessment.</p>	<p>This assessment will be included in the Council Tax Support consultation evaluation report and presented to the working party. It will also form part of the report to cabinet should the proposed changes to the scheme be approved.</p>		
<p>Has this assessment been undertaken by a minimum of two staff?</p>	<p>Yes</p>	<p>Has this assessment been scrutinised by your Directorate Steering Group?</p>	<p>No</p>

If the policy is new, or requires a decision by Councillors to revise, has this Equality Impact Assessment been included with the report?

Yes

Have any actions identified in this assessment been included in your service equality and diversity action plan?

N/A

Completed by:

Trudi Grant

Signed off by:

Karen Hill

