

ISLE OF ANGLESEY COUNTY COUNCIL

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| REPORT TO: | THE EXECUTIVE |
| DATE: | 30 NOVEMBER 2015 |
| SUBJECT: | COUNCIL TAX REDUCTION SCHEME 2016/17 |
| PORTFOLIO HOLDER(S): | COUNCILLOR HYWEL EIFION JONES (PORTFOLIO HOLDER – FINANCE) |
| HEAD OF SERVICE: | MARC JONES HEAD OF FUNCTION (RESOURCES) (SECTION 151 OFFICER) |
| REPORT AUTHOR: | GERAINT H. JONES (REVENUES AND BENEFITS SERVICE MANAGER) |
| TEL: | 01248 752651 |
| E-MAIL: | GHJFI@ANGLESEY.GOV.UK |
| LOCAL MEMBERS: | NOT APPLICABLE |

A - Recommendation/s and reason/s

RECOMMENDATIONS

- The Executive recommends to the Isle of Anglesey County Council (full Council) in its meeting on 9 December 2015 that its current local Council Tax Reduction Scheme should not be revised or replaced with another scheme.
- The Executive recommends to the full Council in its meeting on 9 December 2015 to formally adopt the current Council Tax Reduction Scheme for the financial year 2016/17.
- The Executive recommends to the full Council in its meeting on 9 December 2015 that it provides authority to the Head of Function (Resources)(Section 151 Officer) to make administrative arrangements so that all annual changes for uprating of financial figures or technical revisions in any amending regulation or regulations are reflected in the Council's Council Tax Reduction Scheme and for each subsequent year.

REASONS AND BACKGROUND

See attached report - **Appendix A**

B - What other options did you consider and why did you reject them and/or opt for this option?

See attached report – **Appendix A**

C - Why is this a decision for the Executive?

Regulations state that this is a decision for the full Council. The Executive is asked to endorse a Council Tax Reduction Scheme for approval by the full Council.

CH - Is this decision consistent with policy approved by the full Council?

The Council Tax Reduction Scheme for 2016/17 which the Executive is asked to endorse is consistent with the schemes approved by full Council with regard to the Council Tax Reduction that applied for the financial years 2014/15 and 2015/16.

D - Is this decision within the budget approved by the Council?

The Welsh Government's Provisional Local Government Revenue and Capital Settlement for 2016/2017 is not expected until 8 December 2015 and therefore the Council Tax Reduction Scheme Grant to be awarded to the Council to meet the cost of its local Council Tax Reduction Scheme for 2016/17 is not yet known (at the time of writing this report). The projections below are made based on the grant received for 2015/16.

Current expenditure, end of Quarter 2, 2015/16 is £5,342,301, offset by a Welsh Government Council Tax Reduction Scheme Grant of £5,228,000. This gives a projected shortfall of £114,301 to be borne by the Authority for 2015/16 for which a sufficient budget has been provided to meet this cost.

Two factors for 2016/17 will affect the expenditure on the scheme:-

- During 2015/16 there has been a caseload reduction of 1% - 2%, compared to the 2% - 3% reduction in 2014/15. Caseload may continue to reduce at a slower pace or even stabilise during 2016/17;
- Planned increase in Council Tax of 4.5% for 2016/17.

An uncertain factor, during 2016/17, affecting expenditure on the scheme will be the impact of Chancellor of Exchequer's proposed reforms for Tax Credits and living wage. Tax Credits is counted as income for Council Tax Reduction purposes and any reduction in their level will impact on the reduction paid. The Chancellor of the Exchequer is expected, in the Autumn statement scheduled for 25 November, to make further announcements with regard to Tax Credits.

Having regard to the above, at best, the estimated expenditure on the scheme will be £5,471,050 (assuming a 2% reduction in caseload with a 4.5% increase in Council Tax) and at worst, estimated expenditure at £5,582,705 (assuming no caseload reduction with a 4.5% increase in Council Tax).

There is therefore an estimated expected shortfall of between £243k and £355k in grant funding which will have to be met by the Council. This is based on the full Council readopting the current scheme unchanged. However, the extent of the shortfall will become clearer during the budget setting process.

DD - Who did you consult?**What did they say?**

| | DD - Who did you consult? | What did they say? |
|---|---|---------------------------|
| 1 | Chief Executive / Strategic Leadership Team (SLT) (mandatory) | No Comments |
| 2 | Finance / Section 151 (mandatory) | Author of report |
| 3 | Legal / Monitoring Officer (mandatory) | No Comments |
| 4 | Human Resources (HR) | |
| 5 | Property | |
| 6 | Information Communication Technology (ICT) | |
| 7 | Scrutiny | |
| 8 | Local Members | |
| 9 | Any external bodies / other/s | |

| E - Risks and any mitigation (if relevant) | | |
|--|---------------------------|--|
| 1 | Economic | |
| 2 | Anti-poverty | |
| 3 | Crime and Disorder | |
| 4 | Environmental | |
| 5 | Equalities | |
| 6 | Outcome Agreements | |
| 7 | Other | <p>The main risk to the Council is additional costs of its Council Tax Reduction Scheme above the Welsh Government's Grant for 2016/17. The Council has no control on fluctuations in caseload and should caseload increase the costs borne by the Council will consequently increase. A 1% increase in caseload will be an additional burden on the Authority of approximately £55,000.</p> <p>The impact of Tax Credits reforms is uncertain at present.</p> |
| F - Appendices: | | |
| Appendix A: Report to full Council to consider 9 December 2015 | | |
| FF - Background papers (please contact the author of the Report for any further information): | | |
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| ISLE OF ANGLESEY COUNTY COUNCIL | |
|--|--|
| REPORT TO: | COUNTY COUNCIL |
| DATE: | 9 DECEMBER 2015 |
| SUBJECT: | COUNCIL TAX REDUCTION SCHEME |
| LEAD OFFICER(S) | MARC JONES HEAD OF FUNCTION (RESOURCES) (SECTION 151 OFFICER) |
| CONTACT OFFICER | GERAINT JONES REVENUES AND BENEFITS SERVICE MANAGER (EXT. 2651) |
| ACTION : | TO ADOPT THE COUNCIL TAX REDUCTION SCHEME FOR 2016/17 |

1. Purpose of the report

- 1.1** The report explains the requirement to adopt a scheme by 31 January 2016 with regard to 2016/17.

2. Background Information

- 2.1** The full Council on 4 December 2014 adopted its Council Tax Reduction Scheme for the financial year 2015/16. The full Council is required to consider under Part 2, Regulation 18 of "The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 No. 3029 (W.301) (the Regulations) for each financial year whether to revise its scheme or replace it with another Council Tax Reduction Scheme. The full Council must make any revision to its scheme, or any replacement scheme, no later than 31 January in the financial year preceding that for which the revision or replacement comes into effect.
- 2.2** The full Council under the current scheme formally adopted the Regulations as its scheme and using discretionary powers decided to use local discretion to adopt a Local War Disablement Pension and War Widow's or Widower's Pension Discretionary Scheme in accordance with the Regulations. The elements disregarded as income are detailed in the current scheme for the purpose of this local discretion. This provides additional Council Tax support to that statutorily required to pay under the Regulations. This is the only local discretion awarded by the full Council under its current Local Council Tax Reduction Scheme.
- 2.3** The full Council must also have regard to Regulation 17 of the Regulations when revising or replacing a scheme. If the full Council decides to revise or replace its scheme it must publish a draft revised scheme in such a manner it think fits and must consult with any persons it considers likely to have an interest in the operation of its Council Tax Reduction Scheme. There is however no expressed requirement to consult annually, it is only if a scheme is revised or replaced when consultation has to take place.
- 2.4** For 2016/17 the Welsh Government is not revising or changing the Regulations, but as for 2015/16 the Welsh Government will be making amending regulations to uprate the financial figures used in the Regulations and to reflect any other technical amendments required as a result of changes to underlying benefits. Again, as for 2015/16 the timing of these amending regulations is dependent on the Chancellor of Exchequer's Autumn Statement (25 November 2015) and the subsequent uprating schedule published by the Department for Work and Pensions a few days after the Autumn Statement. The earliest date the Welsh Government will be able to lay the new draft Regulations reflecting the uprate to financial figures or any other technical amendment before the National Assembly for Wales is early December 2015. These regulations must be laid in draft for 20 working days with recess dates not being counted and a plenary debate held before they come into effect. For 2015/16 these amending regulations did not come into effect until 21 January 2015 and it is expected a similar timetable will apply for 2016/17.

- 2.5 As the full Council is meeting on 9 December 2015 to determine its local Council Tax Reduction Scheme for 2016/17 it is proposed that the Head of Function (Resources) (Section 151 Officer) is given the authority to make administrative arrangements so that all annual changes for uprating of financial figures or technical revisions are reflected in the Council's Council Tax Reduction Scheme and for each subsequent year.

3. REVIEW OF CURRENT COUNCIL TAX REDUCTION SCHEME

- 3.1 In **Appendix B** the full Council is provided with information, statistics and values concerning the impact of its Council Tax Reduction Scheme for 2015/16. This information will be useful in future to the full Council in its consideration whether to revise or replace its current scheme, in that:–

- It can use this data to measure trends (currently accurate at 30 September 2015) against the effective baseline (accurate at December 2012) when the Equality Impact Assessment was undertaken of protected characteristics and incidence of vulnerability. These trends are measured annually in September (similar data was provided to the full Council when it considered its scheme for 2015/16);
- To begin to understand the impact of the scheme upon the inhabitants of the Island with reference to age, disabled people, gender and race;
- For the future, to potentially inform the full Council's understanding of the potential costs of different potential schemes and of the potential costs of full or partial protection of particular client groups and vulnerable people. At present up to 100% reduction must be provided under the Regulations (if eligible) but the Welsh Government has stated that this is not sustainable in the longer term with those in receipt of a partial Council Tax Reduction probably having to pay more or for those currently receiving 100% reduction having for the first time contribute towards their Council Tax costs after April 2017.

- 3.2 Since the baseline data established in December 2012 the following trends can be identified for the Island with regard to its Council Tax Reduction Scheme:–

- **Caseload:** the reduction in the caseload continues but at a slower rate. From December 2012 to September 2014 there was an overall reduction in the caseload of 6.3% (6,960 down to 6,525). During the annual period up to September 2015 the caseload was further reduced by 1.8% to 6,410;
- **Caseload:** the number of passported claimants i.e. passported claimants are claimants on Job Seekers Allowance (Income Based), Income Support, Employment Support Allowance (Income Related) and Pension Credit Guarantee where the Department for Work and Pensions have already verified income has declined from 71.4% to 69.7% of the caseload during the 12 months prior to September 2015. Non-passported claimants i.e. standard claimants has increased from 28.6% to 30.3%. For standard claimants the local authority has to verify income details. These claimants are usually in work but income is at a level where they are eligible for a full or partial Council Tax Reduction or are pensioners with savings and other income;
- **Age:** the analysis at December 2012 suggested a slightly higher incidence of Working Age over Pensioner Age claims by number (51.5%/48.5% split). By September 2014 this had increased very slightly (51.7%/48.3% split) and by September 2015 this trend continues (52.7%/47.3% split), but at a faster rate;
- **Age:** the analysis of households with children claiming a Council Tax Reduction in December 2012 was 21.9% of caseload. By September 2014 this has increased to 24.2% but by September 2015 it remained almost static at 24.1%;

- **Disability:** the analysis of households who receive a Council Tax Reduction where specified disability payments were received (these being – Care Component of a Disability Living Allowance (Low, Middle or High), Attendance Allowance, Support Component of Employment Support Allowance, Incapacity Benefit and Personal Independence Payments) in December 2012 this was 39.3% of caseload. By September 2014 this had decreased to 34.8%. This trend during the last 12 months has been reversed with 37.0% of households receiving a reduction where specified disability payments were received;
- **Gender:** the incidence of female single parents as at December 2012 was 92.5% (13.3% of caseload). By September 2014 this was 92.3% (14.3% of caseload). For September 2015 the figures are 92.1% (13.2% of the caseload);
- **Race:** The Office of National Statistics in December 2012 published its March 2011 Census relating to diversity for the Isle of Anglesey. All claimants completing a Council Tax Reduction application form are asked to complete a voluntary ethnic survey. (See Table 6 in Appendix B for a breakdown based on the voluntary survey which is compared to the March 2011 Census figures).

3.3 For the first 6 months of 2015/16, 782 new Council Tax Reduction Scheme claimants have been processed (compared with 864 for the same period last year) with 8,594 changes in circumstances processed (compared to 7,989 for the same period last year). The average time taken to process new claims and changes in circumstances is 6.4 days in this period (for the same period last year the average time was 7.3 days).

4. Review of the current scheme – local discretions

4.1 As the Welsh Government is not proposing to amend the Regulations, apart from financial upratings and technical amendments that are used in the Regulations, the only considerations available to the full Council to review and decide, is in the area of local discretions allowed by the Regulations. Under the Regulations, the full Council has local discretion in these areas only:-

- The ability to increase the standard extended reduction period of 4 weeks given to persons after they return to work where they have previously been receiving a council tax reduction that is to end as a result of their return to work i.e. **“Extended Payment Period”**;

Estimated increased costs for 2016/17 associated with extending the statutory extended period ranges between £7,500 for two weeks up to £22,000 for 6 weeks beyond the standard 4 weeks. Under the previous Council Tax Benefits rules no special provision existed to allow this and the full Council did not apply this when Council Tax Reduction was introduced. It is recommended therefore not to revise the scheme and extend the payment period for 2016/17.

- Discretion to increase the amount of War Disablement Pensions and War Widows Pensions which is to be disregarded when calculating income of the claimant i.e. **“War Widows/Widowers”**;

The full Council already has a local scheme allowing additional disregards in this area. It is recommended that this should continue. The cost to the Council is estimated to be £22,600 in 2016/17. It is recommended therefore, that the additional disregards applied under the current local scheme will continue unrevised for 2016/17.

- The ability to backdate the application of Council Tax Reduction with regard to late claims prior to the standard period of three months before the claim i.e. **“Backdating of Claims”**.

The full Council has always held the view that 3 months is an adequate time period to allow backdating of Council Tax Reduction for both pensioner and working age claims. The full Council is of the view that there are sufficient support networks available to advise claimants. There is a great deal of uncertainty about the likely cost if such a local scheme was applied and it is recommended therefore not to revise the scheme by extending the back-dating period beyond 3 months during 2016/17.

- 4.2** It should be noted that there is no additional money available from the Welsh Government to fund these discretionary elements.
- 4.3** Under Appendix 1 of its Council Tax Reduction Scheme for 2015/16, the full Council details the procedure by which a new claimant can apply for a reduction under the scheme. Below is provided an analysis of the method of application used by new claimants for the Council Tax Reduction Scheme between 1 April 2015 and 30 September 2015.

| Method of application | Number | Percentage(%) |
|--|---------------|----------------------|
| A. Electronic based application | | |
| i. By appointment/self help at Revenues & Benefits Office, Llangefni | 110 | 14.1 |
| ii. By appointment over the telephone to Revenues & Benefits Office, Llangefni | 79 | 10.1 |
| iii. By appointment with approved and suitably trained partners | 48 | 6.1 |
| iv. On-line application via web site | 347 | 44.4 |
| v. Department for Work and Pension input documents | 157 | 20.1 |
| B. Paper based application | 3 | 0.4 |
| C. Method of application not known as not properly recorded | 38 | 4.8 |
| TOTAL | 782 | 100 |

It is also recommended that these procedures remain the same and are not revised for 2016/2017 (apart for required changes due to the introduction of Universal Credit for certain claimants from September 2015 onwards).

5. Financial and Risk Implications

5.1 The Welsh Government's Provisional Local Government Revenue and Capital Settlement 2016/17 is not expected until 8 December 2015 and therefore the Council Tax Reduction Scheme Grant to be awarded to the Council to meet the cost of its local Council Tax Reduction Scheme for 2016/17 is not yet known (at the time of writing this report) The projections below are made based on the grant received for 2015/16. Current expenditure, end of Quarter 2 2015/16 is £5,342,301, offset by a Welsh Government Council Tax Reduction Scheme Grant of £5,228,000. This gives a projected shortfall of £114,301 to be borne by the Authority for 2015/16 for which a sufficient budget has been provided to meet this cost.

5.2 Two factors for 2016/17 will affect the expenditure on the scheme:-

- During 2015/ 16 there has been a caseload reduction of 1% - 2%, compared to the 2% - 3% reduction in 2014/15. Caseload may continue to reduce at a slower pace or even stabilise during 2016/17;
- Planned increase in Council Tax of 4.5% for 2016/17.

An additional uncertain factor, during 2016/17, affecting expenditure on the scheme will be the impact of Chancellor of Exchequer's proposed reforms for Tax Credits and living wage. Tax Credits is counted as income for Council Tax Reduction purposes and any reduction in their level will impact on the reduction paid. The Chancellor of the Exchequer is expected, in the Autumn statement scheduled for 25 November, to make further announcements with regard to Tax Credits.

5.3 Having regard to the above, at best the estimated expenditure on the scheme will be £5,471,050 (assuming a 2% reduction in caseload with a 4.5% increase in Council Tax) and at worst an estimated expenditure at £5,582,705 (assuming no caseload reduction with a 4.5% increase in Council Tax).

5.4 There is therefore an estimated expected shortfall of between £243k and £355k in grant funding which will have to be met by the Council. This is based on the full Council readopting the current scheme unchanged. However, the extent of the shortfall will become clearer during the budget setting process.

6. Legal Implications

6.1 The Council is obliged to make a Council Tax Reduction Scheme under the Prescribed Requirements Regulations. Although the legislation provides for a default scheme to apply in the absence of the Council making a scheme, the Council is, nevertheless, under a statutory duty to adopt its own scheme, even if it chooses not to apply any of the discretionary elements.

7. Equalities Implications

7.1 The Welsh Government has compiled an equalities impact assessment following its consultation for the original 2012 Regulations. A local equalities impact assessment has been carried out on behalf of the Council in joint arrangements across Wales also with regard to the 2012 Regulations (December 2012, published March 2013) and this was updated as at September 2014 and is further updated as at September 2015 as detailed in **Appendix B**.

8. Background Documents

The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 No. 3029 (W.301)

The Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2016 No ????? (W????)

The Wales Council Tax Reduction Scheme: Comparisons within Wales of Protected Characteristics and incidence of Vulnerability March 2013 – Simon Horsington and Associates Ltd, 2013 and as updated September 2014 and September 2015

9. Recommendation

- That the full Council does not revise or replace its current Council Tax Reduction Scheme with another scheme;
- That the full Council formally adopts the current Council Tax Reduction Scheme for the financial year 2016/17. **(see Appendix A)**
- That the full Council in its meeting provides authority to the Head of Function (Resources) (Section 151) to make administrative arrangements so that all annual changes for uprating of financial figures or technical revisions in any amending regulation or regulations are reflected in the Council's Council Tax Reduction Scheme and for each subsequent year.



Isle of Anglesey County Council

Council Tax Reduction Scheme 2016/17

Prescribed Scheme for Pensioner and Non Pensioner Claimants

Introduction

Since 1 April 2013, Council Tax Benefit as a method of supporting low income households with their Council Tax was abolished. It was replaced by a Council Tax Reduction Scheme.

On 19 December 2012 the Welsh Government made regulations to introduce a national scheme for Wales, “The Council Tax Reduction Scheme and Prescribed Requirements (Wales) Regulations 2012 No. 3144 (W.316)” (**Prescribed Regulations**) and “The Council Tax Reduction Schemes (Default Scheme) (Wales) Regulations 2012 No. 3145 (W.317)” (**Default Regulations**). Further amending regulations were passed by the Welsh Government on 22 January 2013 “The Council Tax Reduction Schemes (Prescribed Requirements and Default Scheme)(Wales)(Amendment) Regulations 2013 (**Amending Regulations**).

The Prescribed Regulations contained a sunset clause. As a result of this clause, the above mentioned regulations only applied to the 2013 – 2014 financial year. This clause required the regulations to be reviewed and a new set brought forward by 1 January 2014 by Welsh Ministers. If new regulations were not brought forward by this date, there would be no provision for Council Tax Reduction Schemes to be implemented in Wales after 31 March 2014.

On 26 November 2013, the Welsh Assembly approved two new sets of regulations: “The Council Tax Reduction Schemes (Default Schemes)(Wales) Regulations 2013 (“**the Default Scheme Regulations**”) and “The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 (**the Prescribed Requirements Regulations**”) – these can be accessed:

Default Scheme Regulations

<http://www.legislation.gov.uk/wsi/2013/3035/contents/made>

Prescribed Requirements Regulations

<http://www.legislation.gov.uk/wsi/2013/3029/contents/made>

Amending Regulations

On ?? January 2016, a further set of amending regulations to mainly update the financial figures in line with the cost of living increases and address a number of minor technical points were approved by the National Assembly for Wales - the Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2016 (**Amending Regulations**). These can be accessed:

<http://www.legislation.gov.uk/wsi/2016/??/contents/made>

These regulations therefore prescribe the main features of the scheme to be adopted by all Councils in Wales. An obligation, therefore, remains upon the Isle of Anglesey County Council to adopt a scheme. The Isle of Anglesey County Council is required to adopt a Council Tax Reduction Scheme by 31 January 2016 for 2016/17 onwards.

The Isle of Anglesey County Council’s Local Council Tax Reduction Scheme will be based on the Welsh Government’s Prescribed Requirements Regulations (as amended). These Prescribed Requirements Regulations also permit the Isle of Anglesey County Council to adopt a scheme which incorporates a limited range of discretionary elements to provide further support for Council Tax. Where the Isle of Anglesey County Council has adopted additional discretionary elements, these discretionary elements are set out within this document.

If the Isle of Anglesey County Council fails to make a scheme by 31 January 2016, then the default scheme shall apply under the provisions of the Default Scheme Regulations. The Isle of Anglesey County Council can, however, only apply discretion if it adopts its own scheme under the Prescribed Requirements Regulations.

Local Council Tax Reduction Scheme Requirements

The full Council of the Isle of Anglesey County Council approved its Local Council Tax Reduction Scheme on 9 December 2015 relating to the year beginning 1 April 2016. It specifies, in accordance with the Prescribed Requirements Regulations:–

- Classes of persons who are entitled or not entitled to a reduction
- The reductions which persons in each class are to be entitled
- Scheme procedural requirements:-
 1. the procedure by which a person may apply for a reduction under the scheme.
 2. the procedure by which a person may appeal against a decision of an authority with respect to a person's entitlement to a reduction under the scheme or the amount of any reduction to which the person is entitled.
 3. the procedure by which a person may apply to an authority for a reduction under section 13A(1)(c) of the Local Government Finance Act 1992.

Isle of Anglesey County Council's Local Council Tax Reduction Scheme

The Isle of Anglesey County Council formally adopted its Local Council Tax Reduction Scheme based on requirements as detailed in the Welsh Government's "The Council Tax Reduction Schemes and Prescribed Requirements (Wales) Regulations 2013 No.3029 (W.301) (Prescribed Requirements Regulations) and the Council Tax Reduction Schemes (Prescribed Requirements and Default Schemes) (Wales) (Amendment) Regulations 2015 No.?? (W.?6) (Amending Regulations). The Prescribed Requirements Regulations and amending regulation can be accessed at:-

<http://www.legislation.gov.uk/wsi/2013/3029/contents/made>

<http://www.legislation.gov.uk/wsi/2016/??/contents/made>

In summary:-

Part 1 of the Prescribed Requirements Regulations:

Contain introductory provisions and definitions of key words and phrases used in this scheme.

Part 2 of the Prescribed Requirements Regulations: scheme requirements in relation to billing authorities in Wales (as amended by Amending Regulations)

What the scheme adopted by the Isle of Anglesey County Council must include – classes of persons, reductions and scheme procedural requirements.

Part 3 of the Prescribed Requirements Regulations: Classes of persons entitled to a reduction under this scheme (as amended by Amending Regulations)

Pensioners who fall within Classes A to B.

Non-pensioners who fall within Classes C to D.

Part 4 of the Prescribed Requirements Regulations: Classes of persons who must not be included under this scheme (as amended by Amending Regulations)

Classes of persons prescribed to be excluded from this scheme, including persons treated as not being in Great Britain and persons subject to immigration control.

Persons whose capital exceeds £16,000.

Persons who are absent for a period from a dwelling.

Persons who are students.

Part 5 and Schedules 1 to 5 of the Prescribed Requirements Regulations: matters that must be included in this scheme in relation to pensioners (as amended by Amending Regulations)

Schedules 1 to 5 set out the rules relevant to determine the eligibility of pensioners for a reduction and the amount of reduction under this scheme and the amount of maximum Council Tax Reduction under this scheme. They also set out how income and capital for pensioners is treated in calculating eligibility for a reduction under this scheme.

Part 5 and Schedules 6 to 10 of the Prescribed Requirements Regulations: matters that must be included in this scheme in relation to non-pensioners (as amended by Amending Regulations)

Schedules 6 to 10 set out the rules relevant to determine the eligibility of non-pensioners for a reduction and the amount of reduction under this scheme and the amount of maximum Council Tax Reduction under this scheme. They also set out how income and capital for non-pensioners is treated in calculating eligibility for a reduction under this scheme, including in cases where a non-pensioner or partner has been awarded universal credit.

Schedule 11 of the Prescribed Requirements Regulations (as amended by Amending Regulations)

This provides for the application of this scheme to students.

Part 5 and Schedules 12 to 14 of the Prescribed Requirements Regulations: matters that must be included in this scheme in respect of all applicants i.e. pensioner and non-pensioner (as amended by Amending Regulations)

Schedule 12 concerns procedural matters that must be included in this scheme. It describes the procedure by which a person can apply for a reduction in Council Tax under this scheme. Appendix 1 of this scheme provides details of how a person can apply to the Isle of Anglesey County Council for a reduction in Council Tax.

Schedule 12 also describes how a person may make an appeal against certain decisions of the Isle of Anglesey County Council under this scheme.

As the Isle of Anglesey County Council uses electronic communication in connection with making an application and award of a reduction, Schedule 12 details matters that must be included under this scheme.

Schedules 13 and 14 describes who may make an application under this scheme, the date on which an application is made, backdating of applications for pensioners and non-pensioners, amendment and withdrawal of applications and evidence and information required with the application. Schedules 13 and 14 also provide the requirements under this scheme for the information required to be provided by the Isle of Anglesey County Council when notifying the applicant of the decision and what must be included in the decision notice.

Part 6 of the Prescribed Requirements Regulations (as amended by Amending Regulations)

Set out the transitional provisions that will apply to persons who are in receipt of, or who have made an application for, a reduction under existing reduction schemes, when the new schemes come into operation.

Discretionary elements agreed by the Isle of Anglesey County Council to provide Council Tax support in addition to the statutory requirements detailed in the Prescribed Requirements Regulations adopted by the Council

The Isle of Anglesey County Council has decided to adopt a Local War Disablement Pension and War Widow's or Widower's Pension Discretionary Scheme. This is detailed in Appendix 2 which provides the elements of such pensions that will be disregarded as income. This is additional Council Tax support to that statutorily required in the Prescribed Regulations.

This will be the only local discretion applied by the Isle of Anglesey under its Local Council Tax Reduction Scheme.

Details the following procedure by which a person can apply for a reduction under the scheme

All persons must apply for a Council Tax Reduction, unless further Welsh Government regulations state otherwise. This will be an electronic or a paper Council Tax Reduction Application Form delivered to the following designated offices.

A. An electronic application can be made by the following methods:–

- i. By appointment to attend to complete the form at the Revenues and Benefits Section Offices, Resources Function, County Offices, Llangefni, LL77 7TW (Telephone 01248 752658/752226) or for vulnerable clients to attend at their home to complete the application form;
- ii. By appointment to complete the form over the telephone to the Revenues and Benefits Section Offices, Resources Function, County Offices, Llangefni, LL77 7TW (Telephone 01248 752658/752226);
- iii. By appointment to complete the form by approved and suitably trained “partner” organisations. These are currently –
 - J E O’Toole Centre, Trearddur Square, Holyhead, LL65 1NB (Telephone 01407 760208);
 - any Citizens Advice Bureaux office on the Island (Telephone 01248 722652);
 - Isle of Anglesey County Council Housing Support at Holyhead (Telephone 01407 760208) and Housing Customer Services, Llangefni (Telephone 01248 752200); and
 - Digartref Ynys Môn offices, Holyhead (Telephone 01407 765557)

The Authority during the year may add to its list of approved and suitably trained “partners”.

- iv. Electronically via the Isle of Anglesey County Council’s web site or at the self – service point within the Revenues and Benefits Section Offices, Resources Function, County Offices, Llangefni, LL77 7TW;
- v. Department of Work and Pension Local Authority Input Document (LAID) and Local Authority Customer Information (LACI) where they declare an intention to claim a Council Tax Reduction;
- vi. the following Universal Credit forms in electronic format from the Department for Work and Pensions where they declare an intention to claim a Council Tax Reduction:
 - LCTR2 – Local Council Tax Reduction Proforma
 - LCTR3 – Local Council Tax Reduction Proforma
- vii. Electronically in some other format as the Isle of Anglesey County Council may decide in the future.

B. A paper application can be made by the following methods:-

- i. By approved application form received by the Isle of Anglesey Resources Function, Revenues and Benefits Section at its designated offices at Council Offices, Llangefni, LL77 7TW or the Benefits Office, Room 3, 2nd Floor, Town Hall, Newry Street, Holyhead, LL65 1HU.
- ii. the following Universal Credit forms from the Department for Work and Pensions where they declare an intention to claim a Council Tax Reduction:
 - LCTR2 – Local Council Tax Reduction Proforma
 - LCTR3 – Local Council Tax Reduction Proforma

LOCAL SCHEME – WAR PENSION DISREGARDS
Schedule 4, Regulation 30 – Pensioners
Schedule 9, Regulation 31 – Non Pensioners

| INDIVIDUAL ELEMENTS | INCOME DISREGARDED |
|--|--|
| War Disablement Pension | Yes (£10 statutory, 100% Local) |
| War Widows or War Widower's Pension | Yes (£10 statutory, 100% Local) |
| War Widow Pension (Pre 1973 – SPAL) | Yes (2016/17) 100% statutory, £???.?? subject to annual uprating*) |
| Unemployability Supplement | No |
| Additional Allowance for Wife (paid with Unemployability Supplement) | No |
| Constant Attendance Allowance | Yes (statutory) |
| Invalidity Allowance | No |
| Comforts Allowance | No |
| Age Allowance | No |
| Allowance for Lower Standard of Occupation | No |
| War Pensioners Mobility Supplement | Yes (statutory) |
| Exceptionally Severe Disablement Allowance | Yes (statutory) |
| Severe Disablement Occupational Allowance | Yes (statutory) |
| Child Allowance | No |

* this is set by the Naval, Military and Air forces etc. "Disablement and Death" Service Pension Order 2006. Uprating for 2016/17 has not yet been received.

Table 1: Caseload 30 September 2015

| Description | Number | Percentage | Value | Percentage |
|--|--------------|-------------|-------------------|-------------|
| Total Council Tax Reduction awarded | 6,410 | 100% | £5,342,301 | 100% |
| Percentage Awarded | | | | |
| Council Tax Reduction full awards i.e. 100% | 4,945 | 77.1% | £4,422,901 | 82.8% |
| Council Tax Reduction partial awards i.e. less than 100% | 1,465 | 22.9% | £919,400 | 17.2% |
| Claim Type | | | | |
| Passported* claims | 4,471 | 69.7% | £3,964,758 | 74.2% |
| Non passported claims i.e. Standard Claims | 1,939 | 30.3% | £1,377,543 | 25.8% |
| Council Tax Bands | | | | |
| Band A (Disabled reduction) | 9 | 0.1% | £5,743 | 0.1% |
| Band A | 2,020 | 31.5% | £1,369,683 | 25.6% |
| Band B | 2,023 | 31.6% | £1,592,875 | 29.8% |
| Band C | 1,147 | 17.9% | £1,018,357 | 19.1% |
| Band D | 738 | 11.5% | £738,868 | 13.8% |
| Band E | 348 | 5.4% | £424,789 | 8.0% |
| Band F | 107 | 1.7% | £160,540 | 3.0% |
| Band G | 16 | 0.3% | £27,310 | 0.5% |
| Band H | 2 | 0.0% | £4,136 | 0.1% |
| Band I | 0 | 0.0% | £0 | 0.0% |
| Local town and community areas | | | | |
| Holyhead | 1,764 | 27.5% | £1,306,953 | 24.5% |
| Llangefni | 551 | 8.6% | £436,517 | 8.2% |
| Amlwch | 477 | 7.4% | £400,777 | 7.5% |
| Llanfair Mathafran Eithaf | 219 | 3.4% | £208,171 | 3.9% |
| Rhosyr | 217 | 3.4% | £191,920 | 3.6% |
| Menai Bridge | 215 | 3.4% | £187,489 | 3.5% |
| Beaumaris | 196 | 3.1% | £168,388 | 3.2% |
| Valley | 171 | 2.7% | £141,920 | 2.7% |
| Llanfairpwll | 153 | 2.4% | £134,931 | 2.5% |
| Llanbadrig | 151 | 2.4% | £131,542 | 2.5% |
| Llanfaelog | 145 | 2.3% | £125,934 | 2.4% |
| Llanfair yn Neubwll | 137 | 2.1% | £113,179 | 2.1% |
| Llanerchymedd | 136 | 2.1% | £115,475 | 2.2% |
| Llanfihangel Esceifiog | 115 | 1.8% | £102,766 | 1.9% |
| Bodedern | 104 | 1.6% | £90,220 | 1.7% |
| Pentraeth | 103 | 1.6% | £89,700 | 1.7% |
| Llangoed | 100 | 1.6% | £86,284 | 1.6% |
| Mechell | 100 | 1.6% | £91,188 | 1.7% |
| Bodorgan | 96 | 1.5% | £77,857 | 1.5% |
| Llaneilian | 94 | 1.5% | £89,194 | 1.7% |
| Trewalchmai | 92 | 1.4% | £78,083 | 1.5% |
| Llanidan | 88 | 1.4% | £69,659 | 1.3% |
| Moelfre | 86 | 1.4% | £72,226 | 1.4% |
| Rhosybol | 86 | 1.4% | £78,935 | 1.5% |
| Cwm Cadnant | 81 | 1.3% | £69,982 | 1.3% |
| Bryngwran | 78 | 1.2% | £64,651 | 1.2% |
| Aberffraw | 74 | 1.2% | £58,672 | 1.1% |
| Bodffordd | 71 | 1.1% | £63,458 | 1.2% |
| Llangristiolus and Cherrigceinwen | 64 | 1.0% | £68,376 | 1.3% |
| Cylch y Garn | 58 | 0.9% | £56,334 | 1.1% |
| Trearddur | 56 | 0.9% | £56,323 | 1.1% |

| Description | Number | Percentage | Value | Percentage |
|---|--------|------------|---------|------------|
| Local precepting areas (continued) | | | | |
| Llanddona | 50 | 0.8% | £45,795 | 0.9% |
| Tref Alaw | 49 | 0.8% | £54,439 | 1.0% |
| Llanddaniel | 49 | 0.8% | £42,913 | 0.8% |
| Llanfaethlu | 45 | 0.7% | £40,231 | 0.8% |
| Llanfachraeth | 44 | 0.7% | £36,549 | 0.7% |
| Llanddyfnan | 43 | 0.7% | £45,321 | 0.9% |
| Rhoscolyn | 24 | 0.4% | £24,717 | 0.4% |
| Penmynydd | 19 | 0.3% | £16,288 | 0.3% |
| Llaneugrad | 9 | 0.1% | £8,741 | 0.2% |

* Passported claims are Job Seekers Allowance (Income Based), Income Support, Employment Support Allowance (Income Related) and Pension Credit Guarantee where the Department for Work and Pensions have already verified income.

Table 2: Age - Working and Pension Claims 30 September 2015

| Description | Number | Percentage | Value | Percentage |
|---|--------------|-------------|-------------------|-------------|
| Total Council Tax Reduction awarded | 6,410 | 100% | £5,342,301 | 100% |
| Age Group | | | | |
| Working Age | 3,375 | 52.7% | £2,716,757 | 50.9% |
| Pensioner Age | 3,035 | 47.3% | £2,625,544 | 49.1% |
| Passported claims* by Age Group | | | | |
| Working Age | 2,459 | 38.4% | £2,093,205 | 39.2% |
| Pensioner Age | 2,011 | 31.4% | £1,871,554 | 35.0% |
| Non Passported i.e. standard claims by Age Group | | | | |
| Working Age | 971 | 15.1% | £678,414 | 12.7% |
| Pensioner Age | 969 | 15.1% | £699,128 | 13.1% |
| Household Composition by Age Group - Couple | | | | |
| Working Age | 823 | 12.8% | £814,057 | 15.2% |
| Pensioner Age | 836 | 13.0% | £858,320 | 16.1% |
| Household Composition by Age Group - Single | | | | |
| Working Age | 2,535 | 39.6% | £1,892,661 | 35.4% |
| Pensioner Age | 2,216 | 34.6% | £1,777,263 | 33.3% |

* Passported claims are Job Seekers Allowance (Income Based), Income Support, Employment support Allowance (Income Related) and Pension Credit Guarantee where the Department for Work and Pensions have already verified income.

Table 3: Age – Households with responsibility for Children 30 September 2015

| Description | Number | Percentage | Value | Percentage |
|--|--------------|--------------|-------------------|--------------|
| Total Council Tax Reduction awarded | 6,410 | 100% | £5,342,301 | 100% |
| Household Composition - status | | | | |
| Couple | 1,659 | 25.9% | £1,672,378 | 31.3% |
| Single | 4,751 | 74.1% | £3,669,923 | 68.7% |
| Household Composition - children | | | | |
| No children | 4,867 | 75.9% | £4,066,281 | 76.1% |
| 1 child | 699 | 10.9% | £540,750 | 10.1% |
| 2 children | 470 | 7.3% | £392,583 | 7.3% |
| 3 children | 251 | 3.9% | £227,467 | 4.3% |
| 4 children | 83 | 1.3% | £72,675 | 1.4% |
| 5 children | 32 | 0.5% | £32,410 | 0.6% |
| 6 children | 4 | 0.1% | £5,562 | 0.1% |
| 7 children | 3 | 0.1% | £3,509 | 0.1% |
| 8 children | 0 | 0.0% | £0 | 0.0% |
| 9 children | 1 | 0.0% | £1,064 | 0.0% |
| Couples with children | | | | |
| Working Age | 489 | 7.6% | £473,830 | 8.9% |
| Pensioner Age | 21 | 0.3% | £23,359 | 0.4% |
| Single with children | | | | |
| Working Age | 1,011 | 15.7% | £754,759 | 14.1% |
| Pensioner Age | 22 | 0.3% | £24,072 | 0.5% |
| Couples with children under 5 years old | | | | |
| Working Age | 221 | 3.5% | £207,649 | 4.0% |
| Pensioner Age | 0 | 0.0% | £0 | 0.0% |
| Single with children under 5 years old | | | | |
| Working Age | 409 | 6.4% | £301,648 | 5.7% |
| Pensioner Age | 2 | 0.0% | £2,082 | 0.0% |

Table 4: Households in which specified disability payments* received 30 September 2015

| Description | Number | Percentage | Value | Percentage |
|--|--------------|-------------|-------------------|-------------|
| Total Council Tax Reduction awarded | 6,410 | 100% | £5,342,301 | 100% |
| Household Composition by age group | | | | |
| Working Age | 1,094 | 17.1% | £949,665 | 17.8% |
| Pensioner Age | 1,276 | 19.9% | £1,156,111 | 21.6% |

* Care Component of a Disability Living Allowance (Low, Middle or High), Attendance Allowance, Support Component of Employment Support Allowance, Incapacity Benefit and Personal Independence Payments

Table 5: Analysis of protected characteristics: Gender, Single Parents 30 September 2015

| Description | Number | Percentage | Value | Percentage |
|--|--------------|-------------|-------------------|-------------|
| Total Council Tax Reduction awarded | 6,410 | 100% | £5,342,301 | 100% |
| Single Parents Household - Female | | | | |
| Working Age | 933 | 14.6% | £684,394 | 12.8% |
| Pensioner Age | 14 | 0.2% | £12,236 | 0.2% |
| Single Parents Household - Male | | | | |
| Working Age | 73 | 1.1% | £57,715 | 1.1% |
| Pensioner Age | 8 | 0.1% | £7,482 | 0.1% |

Table 6: Ethnic Background Isle of Anglesey 30 September 2015

| Ethnic Origin | March 2011 Census | Council Tax Reduction Scheme September 2015 |
|----------------------|--------------------------|--|
| White British | 96.6% | 87.1% |
| White other | 1.7% | 11.9% |
| Mixed heritage | 0.8% | 0.3% |
| Asian (All) | 0.7% | 0.4% |
| Black (All) | 0.1% | 0.2% |
| Other (All) | 0.3% | 0.1% |

Table 7: Additional Council Tax Reduction Awarded under local discretionary scheme 30 September 2015

| Description | Number | Percentage | Value | Percentage |
|--|---------------|-------------------|-------------------|-------------------|
| Total Council Tax Reduction awarded | 6,410 | 100% | £5,342,301 | 100% |
| War Widows (Pre 1973) | 4 | 0.1% | £3,639 | 0.1% |
| War Disablement Pension | 22 | 0.3% | £17,977 | 0.3% |