

**Template for Impact Assessment Level 2: Full impact assessment**

<b>Subject of assessment:</b>	Council Tax Reduction (CTR) Scheme 2022-23			
<b>Coverage:</b>	Service Specific (affects all wards)			
<b>This is a decision relating to:</b>	<input checked="" type="checkbox"/> <b>Strategy</b>	<input checked="" type="checkbox"/> <b>Policy</b>	<input checked="" type="checkbox"/> <b>Service</b>	<input checked="" type="checkbox"/> <b>Function</b>
	<input checked="" type="checkbox"/> <b>Process/procedure</b>	<input type="checkbox"/> <b>Programme</b>	<input type="checkbox"/> <b>Project</b>	<input type="checkbox"/> <b>Review</b>
	<input checked="" type="checkbox"/> <b>Organisational change</b>	<input type="checkbox"/> <b>Other (please state)</b>		
<b>It is a:</b>	<b>New approach:</b>	<input type="checkbox"/>	<b>Revision of an existing approach:</b>	<input checked="" type="checkbox"/>
<b>It is driven by:</b>	<b>Legislation:</b>	<input checked="" type="checkbox"/>	<b>Local or corporate requirements:</b>	<input checked="" type="checkbox"/>

<p><b>Description:</b></p>	<ul style="list-style-type: none"> <li>○ <a href="#">Key aims, objectives and activities</a></li> <li>○ The aim is to introduce a cost effective, simplified Council Tax Reduction scheme with effect from 1st April 2022.</li> <li>○ The proposed changes will provide the following: <ul style="list-style-type: none"> <li>○ Simplified claiming arrangements for all working age applicants;</li> <li>○ Speed of processing - applications will be dealt with more efficiently and without the need for significant levels of evidence; and</li> <li>○ Reduced administration costs. The proposed changes will prevent the administration costs from rising year on year which would be inevitable under the current scheme. The cost of the scheme has to be affordable to the council, and as such is not mandated by Central Government. The council can choose to fund the scheme over and above the current cost (or vice versa), however our options appraisal shows why remaining with the current scheme and various alternative options are not recommended.</li> </ul> </li> <li>○ The new scheme will affect all working age applicants who are currently in receipt of Council Tax Reduction on 1st April 2022 or those who apply after 1st April 2022. The scheme will not affect pension age applicants</li> <li>○ <a href="#">Statutory drivers (set out exact reference)</a></li> <li>○ The Local Government Finance Act Section 67 (2012 Act) inserted into LGFA 1992 (Functions to be discharged by the Authority) making or revising a Council Tax Support Scheme – Section 13 (2) confirms that each billing Authority in England must make a Council Tax Support scheme by no later than 11 March each year. Any scheme cannot be made by officers, with the above legislation confirming that authorisation of the full scheme is subject to member approval</li> <li>○ <a href="#">Differences from any previous approach</a></li> <li>○ The proposed scheme has been simplified for working age claimants, using a broad ‘income grid’ approach, whereby a claimant’s CTR is decided by a number of factors, but predominantly by where their net weekly income compares to a broad income band range.</li> <li>○ <a href="#">Key stakeholders and intended beneficiaries (internal and external as appropriate)</a></li> <li>○ The key stakeholders include working age residents on low incomes, and precepting authorities such as Cleveland Police and Cleveland Fire. Consultation has been carried out with all stakeholders.</li> <li>○ <a href="#">Intended outcomes.</a></li> <li>○ More support for claimants on low income;</li> <li>○ Simplification of the scheme;</li> <li>○ Reduction in the administrative burden and the provision made for bad debtors;</li> <li>○ Reduce, if not remove, the high level of rebilling that occurs throughout the year due to benefit changes which ultimately leads to a delay in cash collection.</li> </ul>
<p><b>Live date:</b></p>	<p>1 April 2022</p>
<p><b>Lifespan:</b></p>	<p>The proposed scheme (if accepted) will be in place for 2022-23 year. Each year the Council needs to confirm its scheme by 11th March.</p>
<p><b>Date of next review:</b></p>	<p>Annually - reviews can be made every April, and the Council will review roll out, implementation and any unforeseen problems, and use this learning when designing schemes in future years.</p>

Assessment issue	Impacts identified					Rationale and supporting evidence
	None	Positive	Negative		Uncertain	
			Justified	Mitigated		
<b>Human Rights</b>						
Engagement with Convention Rights (as set out in section 1, appendix 2 of the Impact Assessment Policy).	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No negative impacts identified in the level one assessment.
<b>Equality</b>						
Age	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>The Government have legislated that the Council cannot amend their Council Tax Reduction scheme for pension age claimants, which central Government recognise as being a protected group, and as such should not be impacted by any proposed changes brought about by any revised scheme.</p> <p>The level one impact assessment identified that most working age claimants will receive a higher level of support. However, there are some working age claimants will receive less support.</p> <p>In order to ensure that the proposed scheme is (in general) cost neutral to the council, when increasing the support for the most financially vulnerable from 85% to 90%, this in turn will create some who are worse off. Approximately 2,800 working age applicants may lose some support under the new scheme (many of the losses are generally small in weekly terms). This impact is justified due to the aim of the council for the scheme to be cost neutral. However, the impact can be partially mitigated.</p> <p>Any applicant who feels that they will experience exceptional hardship will be able to apply for additional support from the Council's Exceptional Hardship Fund (Section 13a payments).</p>
Disability	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The proposed scheme has been designed to ensure that all disability benefits are fully disregarded (as in the current scheme) and a further disregard made from the applicant's other income to ensure that cases are not worse off.
Gender reassignment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Pregnancy / maternity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Race	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Religion or belief	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Sex	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.
Sexual Orientation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.

Assessment issue	Impacts identified					Rationale and supporting evidence	
	None	Positive	Negative		Uncertain		
			Justified	Mitigated			
Marriage / civil partnership**	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.	
Dependants / caring responsibilities**	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<p>Under the proposed scheme, Couples (and lone parents) with 2 or more children are all combined into the same income level. This means the income band is the same regardless of whether a claimant has 2 children or more. This will negatively impact on some of the claims (depending on their other circumstances). This approach is in alignment with the Government's approach to some other means – tested benefits.</p> <p>The approximate number of claimants affected by this proposed change are 1,160. They are included in the overall number (2,800) of claimants impacted stated above.</p> <p>This impact is justified due to the aim of the council for the scheme to be cost neutral. However, the impact can be partially mitigated.</p> <p>In order to mitigate the impact on negatively affected groups, any applicant who feels that they will experience exceptional hardship will be able to apply for additional support from the Council's Exceptional Hardship Fund. (Section 13a payments).</p>	
Criminal record / offending past**	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No effect other than for working age applicants generally.	
<b>Community cohesion</b>							
Individual communities / neighbourhoods		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	No negative impacts identified in the level one assessment.	
Relations between communities / neighbourhoods		<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>		
<b>Further actions</b>						<b>Lead</b>	<b>Deadline</b>
<b>Mitigating actions</b>	Creation of a revised and funded Section 13 a scheme to allow for payments to be made for impacted CTR claimants who cannot afford to pay the additional Council Tax.					Mark Symmonds	April 2022

\*\* Indicates this is not included within the single equality duty placed upon public authorities by the Equality Act. See guidance for further details.

<b>Promotion</b>	<p>The revised Section 13 a Scheme will be promoted through various means; including (but not limited to):</p> <ul style="list-style-type: none"> <li>○ Information of the Council's website;</li> <li>○ Social media;</li> <li>○ Communication to staff, stakeholders, partners, claimants, etc.</li> </ul>	Mark Symmonds	April 2022
<b>Monitoring and evaluation</b>	<p>The scheme will be monitored in conjunction with the medium term financial plan, and alongside any changes brought about by central Government.</p> <p>Evaluation will be carried out in conjunction with monthly service review meetings, and against the service's Key Measure of Success</p>	Martin Barker, Mark Symmonds, Service Managers	Ongoing – for all years that this scheme is adopted.

<b>Assessment completed by:</b>	Mark Symmonds	<b>Head of Service:</b>	Janette Savage
<b>Date:</b>	26/01/2022	<b>Date:</b>	26/01/2022