

Template for Impact Assessment Level 1: Initial screening assessment
Appendix 3

Subject of assessment:	Council Tax Reduction Scheme 2026/27			
Coverage:	Service specific (affects all wards)			
This is a decision relating to:	<input checked="" type="checkbox"/> Strategy	<input checked="" type="checkbox"/> Policy	<input checked="" type="checkbox"/> Service	<input checked="" type="checkbox"/> Function
	<input checked="" type="checkbox"/> Process/procedure	<input type="checkbox"/> Programme	<input type="checkbox"/> Project	<input type="checkbox"/> Review
	<input checked="" type="checkbox"/> Organisational change	<input type="checkbox"/> Other (please state)		
It is a:	New approach:	<input type="checkbox"/>	Revision of an existing approach:	<input checked="" type="checkbox"/>
It is driven by:	Legislation:	<input checked="" type="checkbox"/>	Local or corporate requirements:	<input checked="" type="checkbox"/>

	<p>Insert short description, using the following as sub-headings:</p> <ul style="list-style-type: none"> ○ Key aims, objectives and activities ○ The aim is to ensure a cost effective, simple Council Tax Reduction Scheme with effect from 1st April 2026 ○ The proposed changes are: <ul style="list-style-type: none"> 1) Increases to income bandings that are individual according to the household composition, so that the current level of support for claimants is maintained as far as possible and to continue to provide appropriate support for the town's financially vulnerable residents. 2) Minor legislative amendments made by government ○ The new scheme will affect all working age applicants who are currently in receipt of Council Tax Reduction on 1st April 2026 or those who apply after 1st April 2026. The scheme will not affect pension age applicants. ○ Statutory drivers (set out exact reference) ○ 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. In line with legislation authorisation of the scheme is subject to full council approval. ○ Differences from any previous approach ○ There are only minor changes to the scheme and these are as shown above. ○ Key stakeholders and intended beneficiaries (internal and external as appropriate) ○ The key stakeholders include working age residents on low incomes and precepting authorities such as Cleveland Police. ○ Intended outcomes. ○ Incorporate legislative amendments and increase income bands in line with benefits uprating.
Live date:	1 st April 2026
Lifespan:	The scheme will be in place for the 2026-2027 financial year. Each year the Council needs to confirm its scheme by 11 th March.
Date of next review:	Annually – reviews can be made mid-year and the Council will consider what changes need to be implemented for the following year.

Screening questions	Response			Evidence
	No	Yes	Uncertain	
Human Rights Could the decision impact negatively on individual Human Rights as enshrined in UK legislation?*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The scheme is in line with the current Council Tax Reduction scheme.
Equality Could the decision result in adverse differential impacts on groups or individuals with characteristics protected in UK equality law? Could the decision impact differently on other commonly disadvantaged groups?*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The scheme is in line with the current Council Tax Reduction scheme.
Community cohesion Could the decision impact negatively on relationships between different groups, communities of interest or neighbourhoods within the town?*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The proposed scheme should not impact negatively on relationships between different groups, communities or interest or neighbourhoods within the town. The scheme continues to be fair and consistent.
Armed Forces Could the decision impact negatively on those who are currently members of the armed forces or former members in the areas of Council delivered healthcare, compulsory education and housing policies?*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provision is made within the scheme for members of the armed forces disregarding income.
Care leavers Could the decision impact negatively on those who are care experienced?*	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Provision is made within the scheme to support care leavers until the age of 25.
Reducing Poverty Could the decision impact negatively on the Council's ambitions to reduce poverty in the town?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	The scheme is designed to provide support to low income households, supporting the ambition to reduce poverty.
Next steps:				
<ul style="list-style-type: none"> ⇒ If the answer to all of the above screening questions is No then the process is completed. ⇒ If the answer of any of the questions is Yes or Uncertain, then a Level 2 Full Impact Assessment must be completed. 				

Assessment completed by:	Kellie Appleyard	Head of Service:	Janette Savage
Date:	15.12.25	Date:	17.12.25

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* Consult the Impact Assessment further guidance for details on the issues covered by each of these broad questions prior to completion.