



Policy/Strategy/Service Owner	Marcus Lee
Name of policy, strategy, function or service being assessed	Council Tax Reduction Scheme 2020/21
New policy/function/service or review of an existing one?	Review of an existing policy
This issue date:	April 2020
Review date (if applicable):	Ongoing
Assessors:	

Stage 1 – Identifying the aims and objectives of the policy, strategy, function or service

1.1 Aim(s)

To introduce a simplified Council Tax Reduction scheme with effect from 1st April 2020

1.2 Objectives

The implementation of Universal Credit within the area requires the Council to change its approach to Council Tax Reduction, given the high administrative burden of monthly changes and alterations to applicant's income.

There is a requirement to introduce a simplified scheme which can be easily administered without significant additional costs being placed on the Council. The current scheme is too reactive to minor changes in applicant's income leading to constant changes in Council Tax liability.

The scheme changes will only apply to working age applicants – pension age applicants are covered by the Prescribed Requirement Regulations determined by Central Government.

The move to an income-based scheme (without the complexities of a full means tested as required by the current scheme).

The changes will provide the following:

- Simplified claiming arrangements for all working age applicants;

- Certainty, at present, multiple changes are leading to some taxpayer's receiving a large number of Council Tax bills per year as their Council Tax Reduction is amended
- The maximisation of applicant's entitlement with clear straightforward messages to claim;
- Speed of processing, applications will be dealt with more efficiently and without the need for significant levels of evidence;
- Reduced administration costs. The changes will prevent the administration costs from rising year on year which would be inevitable under the current scheme.

It should be noted that the overall costs of the scheme (the amount of monies available to taxpayers) will not change although, through the operation of the new scheme, lower income applicants may receive more support.

1.3 Scope

The new scheme will affect all working age applicants who are currently in receipt of Council Tax Reduction or those who apply after 1st April 2020. The scheme will **not** affect pension age applicants

1.4 Other policies, strategies, functions or services linked to or affected

1.6 Stakeholders

Working age applicants who are currently in receipt of Council Tax Reduction or those who apply after 1st April 2020.

1.7 Methods of measuring progress against objectives

The scheme will be constantly monitored by the service throughout 2020 /21 to ensure that its objectives are met.
It should be noted that a final decision on the new policy has yet to be made and will only be taken **after** consultation with Major Preceptors and the Public.

Stage 2 – Considering the relevant data and information

	Source (plus link if electronic)	Brief description
2.1	<i>EIA Data V2.1</i>	<p>A spreadsheet provides a full analysis of the effect on each demographic group.</p> <p>A spreadsheet provides an analysis of the average level of support given under the current CTR scheme (19/20) and compares it with the levels to be provided under the new scheme (20/21).</p> <p>It should be noted that the final scheme will only be decided once full consultation has been undertaken with the Major Preceptors and the Public.</p>
2.2	<i>Response from Major Preceptors</i>	

2.3	<i>Analysis of the public consultation</i>	
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Stage 3 – Assess the actual or likely impact on equality taking into account the protected characteristics.	
<p>Protected Characteristics <i>Protected characteristics covered by:</i> <i>All forms of discrimination - Age, Disability, Gender Reassignment, Race, Religion or Belief, Sex, Sexual Orientation</i> <i>Direct discrimination, indirect discrimination, victimisation – Marriage & Civil Partnerships</i> <i>Direct Discrimination, victimisation – Pregnancy & Maternity</i></p>	
<p>Certain applicant groups may be affected due to the changes in the scheme. Details are provided below:</p> <ul style="list-style-type: none"> • Single applicants – minor adjustments to entitlement • Couples (no children) – adjustments to their entitlement due to the income ranges; • Larger families who have two children or more may receive less support due to their higher level of available income; • Some disabled applicants may have an adjustment to their support depending on their available income. <p>In all cases where there is a reduction in support, the Council will look to mitigate this by the use of an Exceptional Hardship Fund which, on an individual basis, can ‘top up’ support for those applicants who are experiencing exceptional hardship.</p> <p>Applications can be made to the Council at any time for this and an individual assessment of need will be undertaken by staff.</p>	
<p>Socio-Economic <i>The Socio-economic Duty on public bodies - Ministers are considering how to implement this provision in the best way for business and for others with rights and responsibilities under the Act. Their decisions will be announced in due course.</i></p>	
<p>Future Barriers <i>Will implementation of this policy/strategy/function or service potentially create any future barriers to equality.</i></p>	
No	
Consideration of Alternatives to the Proposal and Outcomes	
Status Quo	

<p>Consultation <i>Method and details of consultation, links to any relevant documentation</i></p> <p>Consultation with the Major Preceptors (Fire and Rescue, Police and the County Council) will commence on 23 August 2019.</p> <p>Full public consultation will be undertaken from 27 August 2019 to 06 October 2019.</p> <p>All consultation documentation can be viewed at the following link:</p> <p>https://www.ryedale.gov.uk/current-consultations/2467-council-tax-reduction-consultation.html</p>
<p>List of consultees: <i>Staff Forum, Community Forum, Unions, Community Groups, Businesses etc</i></p>
<p><i>See above</i></p>
<p>Issues raised from consultation:</p>
<p>To be provided at the end of the consultation period.</p>

<p>Stage 4 – Decision making & action planning</p>
<p>Overall impact of policy/strategy/function or service <i>Where equality issues have been identified, give details of justification or plans to mitigate the effects</i></p>
<p>To be provided at the end of the consultation period.</p>
<p>Decision</p>
<p>To be provided at the end of the consultation period. Decision to be made by Full Council in December 2019.</p>
<p>Communicating the Results <i>Details of how and where this Equality Impact Assessment will be published</i></p>
<p>This EIA will be published as an interim document along with the consultation. A full EIA will be provided at the time a decision is to be made by Full Council.</p>
<p>Contact point for questions or advice regarding the policy, strategy, function or service</p>
<p>Marcus Lee</p>