

## TRAFFORD COUNCIL

**Report to:** Executive  
**Date:** 29 January 2024  
**Report for:** Decision  
**Report of:** Director of Finance and Systems

### Report Title

**Council Tax Support (CTS) Scheme for 2024/25**

### Summary

The Council's CTS Scheme sets out the basis on which the Council will carry out assessments to establish eligibility for CTS, which is a means tested financial support award designed to help residents on a low income to pay their Council Tax.

There is a legal requirement to formally approve the Council's CTS scheme before the start of each financial year. It is proposed that the CTS Scheme for 2024/25 be worded in accordance with the decision made by the Executive on 27 November 2023, and that claims will be operationally assessed on the basis set out in that decision.

### Recommendation(s)

That the Executive approves the Council Tax Support Scheme for 2024-25 and recommends the approval and adoption of the Scheme to Council as part of the budget setting process.

### Contact person for access to background papers and further information:

Name: Louise Shaw  
Contact Number: 07815 699615

Background Papers: Report of the Leader to the Executive dated 27 November 2023 and associated Decision Notice.

Relationship to Policy Framework/Corporate Priorities	The Council's CTRS promotes the Council's corporate priority of supporting people out of poverty, ensuring that financial relief is available to low income, eligible households.
Relationship to GM Policy or Strategy Framework	The Council's schemes are aligned to meet the Council's corporate priorities, which in turn are aligned to GM Policy and Strategy Framework where required.
Financial	The existing Council Tax Support Scheme is already funded by the Council estimated at £13.9m in 2023/24. This will increase in line with Council Tax increases.
Legal Implications:	The Council has to formally set its CTS Scheme before the start of each financial year in order for the Scheme to be formally adopted for that upcoming financial year. There is a legal requirement to formally approve the Council's CTS Scheme for 2024/25 in advance of the financial year. This is in accordance with the Local Government Act 2012.
Equality/Diversity Implications	The Council's CTRS supports the Corporate Equality Strategy 2021-2025 in promoting the fair treatment of people in a way that reflects their needs.
Sustainability Implications	None
Resource Implications e.g. Staffing / ICT / Assets	None
Carbon Reduction	None
Risk Management Implications	None
Health & Wellbeing Implications	None
Health and Safety Implications	None

## 1.0 Background

- 1.1 In April 2013, following the abolition of Council Tax Benefit (CTB) which was a national scheme funded by a central government grant, the Council implemented its local Council Tax Support (CTS) Scheme for working age claimants. This scheme has been updated annually since this date as required by the legislation.
- 1.2 Each year approximately 13,000 residents receive support through the CTRS, with the annual cost estimated at £13.9m in 2023/24.

## 2.0 Introduction

- 2.1 The Local Government Finance Act 1992 requires the Council to consider in each financial year whether to revise its scheme or to replace it with another scheme. Operationally, this takes place before the annual Council Tax billing exercise is undertaken.

### **3.0 CTS 2024-25 Scheme**

- 3.1 It is proposed that the CTS Scheme for 2024/25 be worded in accordance with the decision made by the Executive on 27 November 2023, and that claims will be operationally assessed on the basis set out in that decision.
- 3.2 Specifically, on 27 November 2023, the decision made by the Executive was that the wording for the Council's CTS Scheme for 2024/25 will be the same wording as contained in the current CTS Scheme for 2023/24, and that the Council will apply the CTS Scheme for 2024/25 to claims generally but operationally, claims made by those in receipt of Universal Credit with eligible childcare costs will be assessed in accordance with the strict wording in the CTS Scheme for 2022/23.

### **4.0 Public Consultation**

- 4.1 As no revision to, or replacement of, the Scheme is proposed, there is no duty to consult in these circumstances.

### **5.0 Other Options**

- 5.1 The Council could have considered revising the CTS Scheme for 2024/25, particularly when considering the financial challenges it faces, however, this would potentially mean that residents on benefits and/or a low income would be asked to pay Council Tax for the first time, or more Council Tax than they do now, at a time when residents are facing financial uncertainty.

### **6.0 Reasons for Recommendations**

- 6.1 The Executive is asked to approve the proposals for the Council Tax Support Scheme 2024/25 as detailed in this report in order to comply with legislative requirements, and recommend the approval and adoption of the Scheme to Council as part of the budget setting process.

**Key Decision:** Yes

**If Key Decision, has 28-day notice been given?** Yes

**Finance Officer Clearance** GB

**Legal Officer Clearance:** EM

**DIRECTOR'S SIGNATURE**



To confirm that the Financial and Legal Implications have been considered and the Executive Member has cleared the report.