

Cherwell District Council

Council

16 December 2013

Council Tax Reduction Scheme 2014-15

Report of the Interim Head of Finance and Procurement

This report is public

Purpose of report

To enable the Council to approve the Council Tax Reduction Scheme for 2014-15.

1.0 Recommendations

The meeting is recommended:

- 1.1 To approve the current Council Tax Reduction Scheme (CTRS) for the year 1 April 2014 to 31 March 2015 as indicated in the report.
- 1.1 To delegate authority to the Council's section 151 officer in consultation with the Lead Member for Financial Management to determine if any further amendments to the CTRS are required by 31 January 2014.

2.0 Introduction

- 2.1 The Executive, at its meeting on 7 October 2013, fully considered the Council Tax Reduction Scheme 2014-15 as part of the report on the Budget Strategy. The Executive agreed that the current scheme for 2013-14 should remain for 2014-15 as the impact was broadly cost neutral for Cherwell. This current scheme has previously been approved by Council at its meeting of 21 January 2013.
- 2.2 The full scheme can be accessed through the Council's website:
<http://www.cherwell.gov.uk/index.cfm?articleid=9324>
- 2.3 The scheme is being brought to Council for approval as this is a requirement of the legislation and needs to be fulfilled before 31 January 2014.

3.0 Report Details

Council Tax Reduction Scheme

- 3.1 In the current financial year the decision was taken across Oxfordshire to replicate the previous Council tax benefit scheme through the new Council Tax Reduction Scheme.
- 3.2 For Cherwell, the impact was broadly cost neutral as the number of discounts offered was reduced in order to mitigate the costs of remaining with the default scheme. It was always agreed that for 2014-15 the position would be reviewed and authorities would determine their approach to take in Year 2.
- 3.3 This will also allow parishes to be provided with early information.

4.0 Conclusion and Reasons for Recommendations

- 4.1 It is recommended that:
- the Council Tax Reduction scheme remains the same as the current scheme
 - authority is delegated to the Council's section 151 officer in consultation with the Lead Member for Financial Management to determine if any further amendments are required by 31 January 2014.

5.0 Consultation

Cllr Ken Atack – Lead member
for Financial Management

Cllr Atack is content with the report and
supportive of the recommendations contained
within it.

6.0 Alternative Options and Reasons for Rejection

- 6.1 The following alternative options have been identified and rejected for the reasons as set out below.

Option 1: To disagree with the recommendations set out above. This is rejected as it will delay the formulation of the detailed budget for 2014-15.

7.0 Implications

Financial and Resource Implications

- 7.1 These are contained in the body of the report. There are no direct costs or other direct financial implications arising from this report.

Comments checked by: Nicola Jackson, Corporate Finance Manager
01295 221731 nicola.jackson@cherwellandsouthnorthants.gov.uk

Legal Implications

- 7.2 The Council Tax Reduction Scheme was the subject of legal advice before it was introduced for 2013-14.

Comments checked by: Kevin Lane, Head of Law and Governance
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Risk management

- 7.3 No risk management implications

Comments checked by: Claire Taylor, Corporate Performance Manager
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Equality and Diversity

- 7.4 An equality impact assessment was carried out in 2013-14 and, as the scheme has remained the same, there are no implications for consideration.

Comments checked by: Claire Taylor, Corporate Performance Manager
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8.0 Decision Information

Wards Affected

All

Links to Corporate Plan and Policy Framework

All

Lead Councillor

Councillor Ken Atack – Lead Member for Financial Management

Document Information

Appendix No	Title
None	
Background Papers	
None	
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