

# Public Document Pack



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18 January 2023

Dear Councillor

I am now able to enclose, for consideration at the meeting of the **COUNCIL** on Wednesday 25 January 2023 at 6.00 pm, the following reports that were unavailable when the agenda was printed.

10 **MEMBERS' ALLOWANCES SCHEME 2023-24** (Pages 2 - 21)

To consider the report of the Strategic Director (Corporate and Regulatory) (to follow).

11 **COUNCIL TAX BASE AND COUNCIL TAX REDUCTION SCHEME 2023/24**  
(Pages 22 - 37)

To consider the report of the Strategic Director (Finance and Housing)(to follow).

Yours sincerely

A handwritten signature in black ink, appearing to read "Nicky", written over a white background.

Chief Executive

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<b>Subject:</b>	<b>MEMBERS' ALLOWANCES SCHEME 2023-24</b>
<b>Meeting and Date:</b>	<b>COUNCIL – 25 JANUARY 2023</b>
<b>Report of:</b>	<b>STRATEGIC DIRECTOR (CORPORATE AND REGULATORY)</b>
<b>Classification:</b>	<b>UNRESTRICTED</b>

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**Purpose of the report:** To consider the Members' Allowances Scheme for 2023-24

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**Recommendation:** To make the Members' Allowances Scheme for 2023-24

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**1. Summary**

Under Regulation 10 of the Local Authorities (Members' Allowances) (England) Regulations 2003/1021 the Council is required to make a scheme for the payment of allowances to Members.

**2. Introduction and Background**

2.1 The Council is required to make its Members' Allowance Scheme on an annual basis. In making its Scheme the Council must have regard to the non-binding recommendations of its appointed Independent Remuneration Panel. However, other than having regards to these recommendations it may set its allowances at any level that it decides.

2.2 The allowances that are payable as part of the Members' Allowance Scheme are established in the Local Authorities (Members' Allowances) (England) Regulations 2003. In summary, this provides for the following allowances to be made to councillors:

- Basic Allowance (to be received by all Members of the Council);
- Special Responsibility Allowances (for specific positions);
- Travel and Subsistence Expenses
- Dependent Carers Allowance
- Co-Optees' Allowance

2.3 The Council can also decide to index link uplifts in allowances (for example, but not limited to, the Consumer Prices Index or the Retail Price Index). The Council has previously made such arrangements but at the meeting of the full Council held on 4 March 2015 reference to Index Linking was removed as the allowances at the time had been frozen since 2011.

2.4 The levels of allowance for the Independent Persons, the Chairman and Vice-Chairman are set out for transparency purposes only as they do not form part of the Scheme.

**Dependant Carers' Allowance**

2.5 The Dependant Carers' Allowance Scheme is an actual cost reimbursement. The revised scheme has operated successfully since its introduction in 2021.

**East Kent Joint Independent Remuneration Panel**

- 2.6 The East Kent Joint Independent Remuneration Panel (EKJIRP) is a joint body appointed by Dover District Council, Canterbury City Council and Thanet District Council in accordance with the requirements of the Local Authorities (Members' Allowances) (England) Regulations 2003 (Regulation 20(b)). The Council must have regard to its recommendations in setting its Members' Allowances Scheme.
- 2.7 The East Kent Joint Independent Remuneration Panel has previously made a set of recommendations as to the levels of Basic and Special Responsibility Allowance that it felt were appropriate for Dover District Council. These are for reference set out at Appendix 3 of this report.

### **3. Identification of Options**

- 3.1 Option 1: To make the Members' Allowances Scheme 2023-24 as set out in Appendix 1. This represents no change to the levels set for 2022-23.
- 3.2 Option 2: To make the Members' Allowances Scheme set out in Appendix 1 with amendments. This could include increasing the levels of allowance or reducing the levels or a combination of both.

Members could make the Members' Allowances Scheme as set out in Appendix 1 subject to minor changes. In the event of a more significant change, it is recommended that Members request a further report setting out the changes and the resource implications arising.

A significant change in the Members' Allowances Scheme may also require a further consultation with the East Kent Joint Independent Remuneration Panel prior to the Council being able to adopt it.

### **4. Evaluation of Options**

- 4.1 Option 1 is cost neutral and would result in no direct resource implications or changes to the existing Members' Allowances Scheme.
- 4.2 Option 2 would place additional budgetary pressure on the required 2023-24 budgetary provision if any increase in allowances were to be adopted. Conversely, a reduction in allowances would result in budgetary savings.

### **5. Resource Implications**

- 5.1 There are no direct resource implications if Option 1 is adopted.
- 5.2 If Members wish to make significant changes the Members' Allowances Scheme it is recommended that, unless discussed with officers prior to the Council meeting to enable accurate costings to be developed, any proposals be subject to a further report setting out the financial implications of the changes.

### **6. Corporate Implications**

- 6.1 The Council is required to make arrangements for a Members' Allowances Scheme on an annual basis.

### **7. Climate Change and Environmental Implications**

- 7.1 There are no direct climate change implications arising from the report.
- 7.2 The Members' Allowances Scheme does make provision for a cycling mileage allowance and travel by public transport as an alternative to using individual cars and motorbikes.

## 8. **Corporate Implications**

- 8.1 Comment from the Director of Finance (linked to the MTFP): Accountancy has been consulted and has no further comment. (JS)
- 8.2 Comment from the Solicitor to the Council: The Solicitor to the Council has been consulted in the preparation of this report and has no further comments to make.
- 8.3 Comment from the Equalities Officer: This report regarding the Members' Allowances Scheme 2023/24 does not specifically highlight any equality implications, however in discharging their duties members are required to comply with the public sector equality duty as set out in Section 149 of the Equality Act 2010 <http://www.legislation.gov.uk/ukpga/2010/15/section/149>

## 9. **Appendices**

- Appendix 1 – Draft Members' Allowances Scheme 2023-24
- Appendix 2 – Comparison of the draft Members' Allowance Scheme 2023-24 against the last Quadrennial Review of the East Kent Joint Independent Remuneration Panel
- Appendix 3 – Comparison of the draft Members' Allowance Scheme 2023-24 against other Kent authorities.
- Appendix 4 – East Kent Joint Independent Remuneration Panel Recommendations in respect of the draft Members' Allowances Scheme 2023/24 (to follow)

## 10. **Background Papers**

Constitution of the Council – Issue 24

Contact Officer: Rebecca Brough, Democratic and Corporate Services Manager, 01304 872304

## **Part 6 Members' Allowances Scheme**

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# **Members' Allowances Scheme**

## **1. Introduction**

- 1.1 The Local Authorities (Members' Allowances) (England) Regulations 2003 (as amended) requires local authorities to prepare schemes for the payment of allowances to their members.
- 1.2 The 2003 Regulations (as amended) stated that authorities must establish a scheme of allowances under those Regulations by 31 December 2003. Authorities making schemes are required to make provision for the payment of basic allowances and may also provide for the payment of special responsibility allowances, dependants' carers allowances, travelling and subsistence allowance and co-optees' allowances.
- 1.3 The Council has established an Independent Remuneration Panel in conjunction with Canterbury City Council and Thanet District Council. Authorities must have regard to the recommendations made by an independent remuneration panel before making or amending a scheme in accordance with the Local Authorities (Members Allowances) (England) Regulations 2003.
- 1.4 At the meeting of the Council held on 25 January 2023 the Council duly made its Members' Allowance Scheme as set out below.

## **2. Commencement and Period of Scheme**

- 2.1 This Scheme is made by Dover District Council pursuant to Section 18 of the Local Government and Housing Act 1989 (as amended by Section 99 of the Local Government Act 2000) and the Local Authorities (Members' Allowances) Regulations 2003.
- 2.2 This Scheme has effect from 1 April 2023 and applies to the payment of members' allowances from 1 April 2023 until 31 March 2024 and subsequent years thereafter (subject to any revocation or amendment).
- 2.3 The Scheme shall remain in force unless and until revoked by the Council with effect from the beginning of a year.
- 2.4 The Scheme may be amended at any time provided that regard is had to the recommendations of the independent remuneration panel.

## **3. Revocation of Previous Schemes**

- 3.1 All previous schemes made by the Council for the payment of members' allowances were revoked with effect from 1 April 2023.

## **4. Basic Allowances**

- 4.1 A Basic Allowance shall be paid to each Member of the authority who is a councillor in the amount set out in Schedule 1.

4.2 The Basic Allowance is intended to cover the full range of work expected of a ward councillor together with incidental expenditure on matters such as stationery, postage, telephone and broadband costs.

4.3 Where the term of office of a Member begins or ends otherwise than at the beginning or end of a year, his/her entitlement shall be to payment of such part of the Basic Allowance as bears to the whole the same proportion as the number of days during which his/her term of office as Member and councillor subsists bears to the number of days in that year.

## 5. **Special Responsibility Allowances**

5.1 Special Responsibility Allowances shall be payable to those Members of the authority who are councillors as hold those offices (which have special responsibilities in relation to the authority) as are specified in Schedule 2.

5.2 The amount of each Special Responsibility Allowance shall be as specified in Schedule 2.

5.3 Where a Member does not have throughout the whole of a year any such special responsibilities as entitle him/her to a Special Responsibility Allowance, his/her entitlement shall be to payment of such part of that allowance as bears to the whole the same proportion as the number of days during which he/she has such special responsibilities bears to the number of days in that year.

5.5 No Member shall be entitled to more than one Special Responsibility Allowance. Where a Member holds more than one office, then the higher of the Special Responsibility Allowances shall apply.

## 6. **Appropriate Adjustments**

6.1 The Section 151 Officer shall be authorised to make provision for any appropriate adjustment if necessary in respect of any Basic Allowance or Special Responsibility Allowance which:

- (a) has already been paid under the previous scheme in respect of the remainder of the year from which this Scheme has effect; or
- (b) is to be paid in respect of any part of the year during which the previous scheme had effect.

## 7. **Travelling and Subsistence Allowance**

7.1 Travelling and Subsistence Allowance shall be available to Members of the Council (including Co-opted members) in such amount or amounts as may be specified in Schedule 5 and subject to such conditions as are set out therein and below.

7.2 Travelling and Subsistence Allowance shall only be payable to Members in respect of actual expenditure incurred in connection with or relating to the approved duties shown below. The scheme does not allow for travelling expenses to be paid to Members arranging meetings with officers or attending to Ward work as this is deemed to be part of the Member's role and Members' allowances paid are calculated to reflect these extra duties.



- 7.3 For the purposes of the payment of travel expenses, all travel will be deemed to have commenced from the Member's current address or, if this is not within the administrative area of the Council, from the address through which the Member qualified to stand for election.
- 7.5 For journeys outside Kent the second-class rail fare is paid (irrespective of whether the Member chooses to use a car), although any taxi fares, parking charges and underground fares incurred as part of the journey may still be claimed for separately. Where it is impracticable for a Member to travel by train because the venue is difficult to get to within the time allowed, or to avoid an overnight stay, or extra passengers/luggage has to be taken, car mileage may be allowed at the appropriate rate provided that a self-certification form explaining why it is impractical has been completed and submitted to Democratic Services prior to the journey.
- 7.6 Attendance at meetings of the Council or of any of its committees, sub-committees, working or liaison groups, appeal panels and ad hoc meetings recorded in official minutes to which a Member has been appointed or at which she or he is acting as a Substitute for another Member including representatives appointed to Neighbourhood Forums and their substitutes.
- 7.7 Attendance at meetings of the Cabinet or of any Committee of the Cabinet or policy or project advisory groups. Members of the Shadow Cabinet, Chairmen of Scrutiny Committees and recognised Group Spokespersons shall also be eligible to claim for attendance at meetings of the Cabinet.
- 7.8 Requested attendance at meetings of Overview and Scrutiny Committees.
- 7.9 Meetings pursuant to any Joint Arrangements with another or other local authorities whether appointed or established under the Local Government Act 2000 or any other enactment.
- 7.10 Official briefing meetings which relate to an approved meeting as set out in 1.1 and 1.2 above where officers have specifically invited the Member. This scheme does not allow for travelling expenses to be paid to individual Members arranging meetings with officers as this is deemed to be part of the Member's role and Members' allowances paid are calculated to reflect these extra duties. For example: visiting the Council offices to discuss with an officer a matter raised by a member of the public in the Member's Ward.
- 7.11 Site meetings approved in advance by the Council, a committee or sub-committee, and limited to members of the committee or sub-committee in question.
- 7.12 Attending the approved duties as set out in Table 1 of Schedule 5. (Travelling arrangements should be co-ordinated to avoid duplicate claims wherever possible, particularly in instances where a Council Officer is also attending).
- 7.13 There is also a general duty permitting the Leader or nominated deputy to represent the Council at formal meetings not specified elsewhere with other authorities, official bodies or agencies for the purposes of any function of the Council.
- 7.14 Training, induction courses and seminars arranged for Members.
- 7.15 Attending the Council offices in relation to ICT equipment issued by the Council to Members.

- 7.16 The performance of any duty in connection with the discharge of any function of the authority conferred by or under any enactment and empowering or requiring the authority to inspect or authorise the inspection of premises.
- 7.17 The performance of any duty in connection with arrangements made by the authority for the attendance of pupils at any school approved for the purposes of section 342 (approval of non-maintained special schools) of the Education Act 1996.
- 7.18 The carrying out of any other duty approved by the Council, or any duty of a class so approved, for the purpose of, or in connection with, the discharge of the functions of the Council or any of its committees or sub-committees. Provided always that the approved duties for which Members are eligible to claim travel and subsistence allowance shall not include cases where the Member is acting solely in his/her community role or carrying out ward business.
- 7.19 Co-opted and independent members of Committees, Boards and Panels receive travel allowances in the same way as elected members of the Council.
- 7.20 All claims for travel and subsistence allowances must be submitted to the Democratic Services Section within 90 days from the date on which the entitlement arises. Any claims made outside of this will not be accepted without extenuating circumstances as to why the claim could not be submitted within 90 days.

## **8. Dependants' Carers' Allowance**

- 8.1 A Dependants' Carers' Allowance shall be available to Members of the Council (a) in such amount or amounts as may be specified in Schedule 7 and (b) subject to such conditions as are set out in Schedule 7 and below.
- 8.2 A Dependant's Carer's Allowance shall only be payable to Members in respect of actual expenditure incurred in connection with or relating to the approved duties set out. The payable cost is for the duration of the specified approved duty plus reasonable travelling time associated with it.
- 8.3 A Dependant's Carer's Allowance shall only be payable to Members in respect of the expense of arranging for the care of a spouse, partner, child, parent, or a person who lives in the same household as the Member otherwise than by reason of being his/her employee, tenant, lodger or boarder.
- 8.4 The carer must not be a member of the claimant's immediate family i.e. spouse or partner, other children of the Member or Member's spouse, or any member of the Member's family who lives at the same address as the Member; nor should it be an employee, tenant, lodger or boarder who lives at that address.
- 8.5 Payment of the allowance shall only be made on satisfactory production of an invoice.
- 8.6 Such allowances paid to a Member shall be unlimited.
- 8.7 All claims for such allowances must be submitted monthly to the Democratic and Corporate Services Manager. Any claims made outside of this time limit will not be accepted without extenuating circumstances as to why the claim could not be submitted within 90 days.

## **9. Index Linking**

9.1 NOT USED

## 10. **Back Dating**

10.1 Where an amendment of this Scheme is made which affects an allowance payable for the year in which the amendment is made, the Member's entitlement to such allowance as amended shall apply with effect from the beginning of the year in which the amendment is made.

## 11. **Repayment**

11.1 Where payment of any allowance has already been made in respect of any period during which the Member concerned is:

- (a) ceases to be a Member of the authority; or
- (b) is in any way not entitled to receive the allowance in respect of that period,

the Council may require that such part of the allowance as relates to any such period shall be repaid to the Council.

## 12. **Membership of More Than One Authority**

12.1 Where a Member of the Council is also a member of another authority, that member may not receive allowances from more than one authority in respect of the same duties.

## 13. **Electing To Forgo Allowances**

13.1 A Member may, by notice in writing given to the Section 151 Officer, elect to forego any part of his/her entitlement to an allowance under this Scheme.

## 14. **Claims and Payments**

14.1 No claim is required for basic allowances and special responsibility allowances. Basic allowances will be paid equally to all Members whilst special responsibility allowances will be paid to those Members who are entitled to them.

14.2 Basic allowances and special responsibility allowances will be paid as follows:

- (i) To enable Members to meet one-off expenses at the start of the year following the ordinary elections of the full Council, the basic allowance will be paid as follows:
  - (a) a payment of £500 at the commencement of the year
  - (b) the balance to be paid by equal monthly payments on or about the 19th day of each month.
- (ii) Special responsibility allowances will be paid by equal monthly instalments on or about the 19th day of each month.

For all subsequent years until the next ordinary elections of the full Council, the Basic Allowance and special responsibility allowances will be paid by equal monthly instalments on or about the 19<sup>th</sup> day of each month.

- 14.3 In the case of Travelling and Subsistence Allowance and Dependants' Carers' Allowance claims must be submitted on the appropriate form on a monthly basis and will be paid through the Council's payroll system. In order to facilitate payment, claim forms should be completed in full detail and any appropriate receipts or vouchers must be attached. If the expenses are vatable, a VAT receipt should be enclosed if possible, to enable the Council to recover the VAT element. The declaration on the form must be completed and signed in every instance.
- 14.4 Members are requested to submit claims by not later than the 25th of each month for payment by direct credit to bank accounts on or about the 19th of the following month. A payment advice slip will be sent directly to Members and further claim forms are available from Democratic Services on request.
- 14.5 The following data must be provided to the Section 151 Officer in order to facilitate the payment:
- (i) Bank address and bank account number.
  - (ii) National Insurance number and, in the case of certain married women, a Certificate of Reduced Liability and, in the case of pensioners, a Certificate of Age Exemption, these certificates being provided by the Department of Work and Pensions.
- 14.5 In the case of a claim for Travelling and Subsistence Allowance or Dependants' Carers' Allowance such claim must be made to the Democratic Services Section within 90 days from the date on which an entitlement to the allowance arises. Any claims made outside of this time limit will not be accepted without extenuating circumstances as to why the claim could not be submitted within 90 days.

## SCHEDULE 1: Basic Allowance

Column 1 (Description)	Column 2 (Amount)
<b>Basic Allowance</b>	£5,000 pa

## SCHEDULE 2: Special Responsibility Allowances

Column 1 (Description)	Column 2 (Amount)
<b>Special Responsibility Allowances</b>	
Special responsibility allowances of the amounts shown in Column 2 (where indicated) shall be payable in respect of the following office holders:	
Leader of the Council	£18,000 pa
Deputy Leader of the Council	£9,000 pa
Other Cabinet Members	£6,750 pa
Chairman of the Overview and Scrutiny Committee	£4,500 pa
Chairman of the Planning Committee	£4,500 pa
Chairman of the Governance Committee	£4,500 pa
Chairman of the Regulatory Committee	£1,125 pa
Chairman of the Licensing Committee	£1,125 pa
Chairman of the Dover Joint Transportation Board*	£1,125 pa
Chairman of the General Purposes Committee	£1,125 pa
Vice-Chairman of the Overview and Scrutiny Committee	£1,125 pa
Vice-Chairman of the Planning Committee	£1,125 pa
Vice-Chairman of the Governance Committee	£1,125 pa
Vice-Chairman of the Regulatory Committee	£281 pa
Vice-Chairman of the Licensing Committee	£281 pa
Vice-Chairman of the Dover Joint Transportation Advisory Board*	£281 pa
Vice-Chairman of the General Purposes Committee	£281 pa
Leader of the Main Opposition Group where the group has 10 or more members	£5,061 pa

<b>Column 1 (Description)</b>	<b>Column 2 (Amount)</b>
Leader of an Opposition Group with a membership of between 5 and 9 members	£232 pa
Leader of an Opposition Group with less than 5 members	None
Deputy Leader of the Main Opposition Group where the group has 10 or more members	£2,250 pa
Deputy Leader of an Opposition Group with less than 10 members	None
Members of the Shadow Cabinet	£2,250 pa
Members of the Licensing Committee	£315 pa

(\*) The Chairmanship and Vice-Chairmanship alternate between Kent County Council and Dover District Council.

### **SCHEDULE 3: Civic Allowances**

<b>Column 1 (Description)</b>	<b>Column 2 (Amount)</b>
Chairman of the Council	£5,300 pa
Vice-Chairman of the Council	£1,400 pa

### **SCHEDULE 4: Independent Person(s)**

<b>Column 1 (Description)</b>	<b>Column 2 (Amount)</b>
Independent Person(s)	£927 pa

## SCHEDULE 5: Travelling and Subsistence Allowance

List of approved duties attendance at which travelling and subsistence allowance may be claimed for:

Body	Number of representatives
Action with Rural Communities in Kent	2
Deal Fairtrade Steering Group	1
Deal and Sandwich Coastal Community Team	2
Dover Coastal Community Team	2
Dover Deal & District Citizens Advice Bureau	2
Dover Fairtrade Steering Group	1
East Kent Spatial Development Company	1
Industrial Communities Alliance	1
JAC Kent Downs AONB Partnership	1
Kent County Playing Fields Association	1
Kent Leaders' & Chief Executives' Forum	1
Local Enterprise Partnership Board and Executive	1
Local Government Association – General Assembly	1
Local Government Association – Rural Commission	1
Patrol (National Parking Adjudication Service)	1
Kent Police and Crime Panel	1
River Dour Partnership	1
River Stour (Kent) Internal Drainage Board	2
Sandwich & Pegwell Bay National Nature Reserve Management Committee	1
South East England Councils (Secretary & Executive)	1
Tourism South East	1

Travel expenses claims in respect of attendance at meetings of other bodies to which the Member has been appointed or any outside body to which the Member are appointed as a trustee would need to be submitted to relevant Charity/Trust not Dover District Council.

### Conferences attended by Members:

Conference	Number of representatives
Local Government Association Annual Conference	3

### Subsistence Allowances

Subsistence allowance shall only be paid for actual expenses incurred and with proper receipts and shall not exceed:

- (a) In the case of absence, not involving an absence overnight, from the Member's usual place of residence:

Allowance	Rate	Conditions
Breakfast Allowance	£6.45	Absence to exceed 4 hours before 11.00am
Lunch Allowance	£8.91	Absence to exceed 4 hours and to include the lunch period between 12 noon to 2.00 pm.
Tea Allowance	£3.53	Absence to exceed 4 hours and to include the period 3.00 pm to 6.00 pm.
Evening Meal Allowance	£11.03	Absence to exceed 4 hours, period of time ending after 7.00pm

- (b) Members who are required to make overnight stays in the performance of their official duties should, wherever possible, pre-book accommodation of an appropriate standard and obtain approval from the Leader of the Council. Arrangements should be made for an invoice to be submitted directly to the Council. If this is not possible a detailed VAT receipt MUST be obtained to substantiate the claim. Alcoholic drinks may not be included in any claim.

### Travelling Allowances

The rate for travel by a Member's own car shall not exceed 45p per mile. Where a Member takes as a passenger another Member or person to whom a travelling allowance would otherwise be paid, the Member may claim an extra 1p per passenger (not exceeding 4) per mile.

- (a) The rate for travel by a Member's own solo motorcycle shall not exceed, according to the cylinder capacity of the engine, the following:

engines not exceeding 150cc	8.5 per mile
engines exceeding 150cc but not exceeding 500 cc	12.3 per mile
engines exceeding 500cc	16.5 per mile

- (b) The rate for travel by bicycle shall not exceed 20p per mile.
- (c) For journeys outside Kent the second-class rail fare is paid (irrespective of whether the Member chooses to use a car), although any taxi fares, parking charges and underground fares incurred as part of the journey may still be claimed for separately. Where it is impracticable for a Member to travel by train because the venue is difficult to get to within the time allowed, or to avoid an overnight stay, or extra passengers/luggage has to be taken, car mileage may be allowed at the appropriate rate provided that a self-certification form explaining why it is impractical has been completed and submitted to Democratic Services prior to the journey.



- (d) Second-class rail fares, bus fares, essential taxi fares and gratuities, car parking fees, tolls etc necessarily incurred may be claimed subject to the provision of receipts. Rail fares should be pre-booked wherever possible to achieve reduced fares.
- (e) All claims for travel and subsistence allowances must be submitted to the Democratic Services section within 90 days from the date on which the entitlement arises.

**SCHEDULE 6: Index Linking Arrangements**

Allowance	Index
<b>Index Linking</b>	
Basic and Special Responsibility Allowances and Co-optees Allowance	NOT USED
Travel and Subsistence Allowances	NOT USED
Dependants' Carers' Allowance	NOT USED

**SCHEDULE 7: Dependent Carers Allowance**

Column 1 (Description and Conditions)	Column 2 (Amount)
Dependants' Carers' Allowance	At actual expenditure incurred



**COMPARISON OF THE PROPOSED MEMBERS' ALLOWANCE SCHEME 2023/24 AGAINST  
THE LAST QUADRENNIAL REVIEW OF THE EAST KENT JOINT INDEPENDENT  
REMUNERATION PANEL**

<b>Position</b>	<b>Number</b>	<b>Dover District Council Proposed 2023/24 (£)</b>	<b>EKJIRP Recommended Levels (£)</b>
Basic Allowance	32	5,000	7,590
Chairman of the Council	1	5,300	5,300
Vice-Chairman of the Council	1	1,400	1,400
Leader	1	18,000	18,974
Deputy Leader	1	9,000	12,523
Cabinet Member	5	6,750	11,384
Opposition Group Leader (>10 members)	1	5,061	6,261
Opposition Group Leader (5-9 members)	0	232	1,897
Opposition Group Leader (<5 members)	1	0	0
Opposition Deputy Group Leader (>10 members)	1	2,250	3,795
Opposition Deputy Group Leader (5-9 members)	0	0	0
Opposition Deputy Group Leader (<5 members)	1	0	0
Shadow Cabinet	5	2,250	3,795
MAJOR Committee Chairman (Planning / Governance / Scrutiny)	3	4,500	9,487
MAJOR Committee Vice-Chairman (Planning / Governance / Scrutiny )	3	1,125	3,795
MINOR Committee Chairman (Regulatory/Licensing/JTB/General Purposes)	4	1,125	3,795
MINOR Committee Vice-Chairman (Regulatory/Licensing/JTB/General Purposes)	4	281	1,897
Member of the Licensing Committee	15	315	0
Independent Person	2	927	927

**Travel and Subsistence**

The Panel recommends that travel and subsistence allowances be no greater than the levels set by HMRC.

**Dependant Carers' Allowance**

The Panel recommends that the Dependant Carers' Allowance be paid at the level of actual cost incurred.

## COMPARISON OF THE MEMBERS' ALLOWANCE SCHEME 2023-24 AGAINST OTHER KENT AUTHORITIES

Authority	Basic Allowance	Leader's Allowance	Deputy Leader	Cabinet Member Allowance	Scrutiny Chairman	Planning Committee Chairman	Governance Committee Chairman <sup>1</sup>	Main Opposition Leader
<b>Dover</b>	<b>5,000.00</b>	<b>18,000.00</b>	<b>9,000.00</b>	<b>6,750.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>4,500.00</b>	<b>5,061.00</b>
<b>Ashford</b>	4,912.23	16,068.94	10,712.62	8,034.28	6,427.57	6,427.57	5,356.31	150.00 per member
<b>Canterbury</b>	5,986.00	20,300.00	6,200.00	5,000.00	4,500.00	4,500.00	1,000.00	146.51 per member
<b>Dartford</b>	5,439.00	34,082.00	18,177.00	9,089.00	2,272.00	5,453.00	2,272.00	9,089.00
<b>Folkestone &amp; Hythe</b>	5,727.00	25,192.00	12,597.00	11,452.00	6,585.00	6,585.00	6,585.00	8,590.00
<b>Gravesham</b>	5,318.00	23,935.00	10,638.00	5,318.00	2,660.00	5,318.00	1,329.00	5,318.00
<b>Maidstone</b>	5,635.00	22,540.00	13,524.00	11,270.00	6,762.00	9,016.00	4,508.00	2,254.00
<b>Sevenoaks</b>	6,044.00	22,114.00	13,269.00	7,741.00	2,765.00	5,529.00	2,765.00	298.00 per member
<b>Swale<sup>2</sup></b>	6,786.00	16,965.00	8,483.00	n/a	n/a	6,786.00	2,036.00	5,938.00
<b>Tunbridge Wells</b>	5,500.00	19,250.00	11,000.00	11,000.00	1,375.00	5,500.00	1,375.00	275.00 per member
<b>Tonbridge &amp; Malling</b>	5,175.00	20,706.00	15,528.00	8,802.00	2,589.00	n/a <sup>3</sup>	2,589.00	258.00 per member
<b>Thanet</b>	4,570.00	18,082.00	10,776.00	7,990.00	3,995.00	5,204.00	5,204.00	5,762.00
Authority	Basic Allowance	Leader's Allowance	Deputy Leader	Cabinet Member Allowance	Scrutiny Chairman	Planning Committee Chairman	Governance Committee Chairman*	Main Opposition Leader
<b>Kent Average<sup>4</sup></b>	<b>5,553.84</b>	<b>21,748.63</b>	<b>11,900.42</b>	<b>8,569.63</b>	<b>3,993.06</b>	<b>5,483.51</b>	<b>3,183.57</b>	n/a

<sup>1</sup> Audit Committee used if no equivalent to the DDC Governance Committee.

<sup>2</sup> Swale Borough Council ceased operating a Cabinet model in May 2022.

<sup>3</sup> Not directly comparable as uses three area based committees.

<sup>4</sup> All Kent District/Borough Councils with an allowance (excluding Dover District Council)

**Members' Allowance Scheme 2023/24**

The recommendations of the East Kent Joint Independent Remuneration Panel are to follow.

<b>Subject:</b>	<b>COUNCIL TAX BASE AND COUNCIL TAX REDUCTION SCHEME 2023/24</b>
<b>Meeting and Date:</b>	<b>Council – 25 January 2023</b>
<b>Report of:</b>	<b>Mike Davis, Strategic Director (Finance and Housing)</b>
<b>Portfolio Holder:</b>	<b>Councillor Chris Vinson, Portfolio Holder for Finance, Governance, and Digital</b>
<b>Classification:</b>	<b>Unrestricted</b>

Section 106 Local Government Finance Act 1992

Section 106 of the Local Government Finance Act 1992 applies to this item of business. If any member of the Council who is present at the meeting at which this report is considered owes any sum in respect of council tax which has remained unpaid for at least two months, they shall at the meeting and as soon as practicable after its commencement disclose the fact that section 106 applies to them and shall not vote on any question with respect to the matter.

**Purpose of the report:**

To set the Council Tax base for 2023/24, to determine Council Tax discounts and premiums, to agree to minor amendments to the Council Tax Reductions Scheme (CTRS) for the financial year 2023/24, and to agree to the implementation of Council Tax premiums on second homes should the Regeneration & Levelling Up Bill receive Royal Assent.

**Recommendation:**

It is recommended that Council:

1. Determine that for the financial year 2023/24, the empty homes discount for properties unoccupied and unfurnished remains at 0%, so that Council Tax will be payable in full on these properties.
2. Approve the District's Council Tax Base for 2023/24 as 39,974.37 and the tax base for the towns and parishes in the Council's administrative area, as set out in the table at Appendix 2.
3. Determines the "Long Term Empty Premium" for properties that have been left empty and substantially unfurnished:
  - (a) for periods of 2 years but less than 5 years, a Long Term Empty premium to be charged at 100%; and
  - (b) for periods of 5 years but less than 10 years, a Long Term Empty premium to be charged at 200%; and

- (c) for periods of 10 years or more a Long Term Empty premium to be charged at 300%.
- 4. Formally approves three minor changes to CTRS as set out in this report, effective from 1 April 2023.
- 5. Formally approves the use of the CTRS 'protected' income grid in the CTRS, as set out in Appendix 3.
- 6. Formally approves the application of the 100% Council Tax premium on properties empty for 1 year but less than 5 years, applicable from 1 April 2024, should the Regeneration & Levelling-Up Bill receive Royal assent.
- 7. Formally approves the application of a 100% Council Tax premium on 'second homes', applicable from 1 April 2024, should the Regeneration & Levelling-Up Bill receive Royal Assent.

## **1. Summary**

- 1.1 The Council Tax base for the coming year is set by Dover District Council, and is used by Kent County Council, the Police and Crime Commissioner for Kent, Kent and Medway Fire and Rescue Authority and the various town and parish councils when setting their Council Tax and their precepts.
- 1.2 The taxbase for 2022/23 was 39,763.21 Band D equivalents. The proposed taxbase for 2023/24 is 39,974.37 Band D equivalents. This is an increase of 211.16 Band D equivalents, or 0.53%.

## **2. Introduction and Background**

- 2.1 The Council is required to set its tax base by 31 January every year, for the following financial year. The tax base is defined mainly in terms of the number of Band D equivalent properties, but it is then adjusted to reflect the collection rate, various discounts and the level of CTRS claimed.
- 2.2 The Council is also required, on an annual basis:
  - (a) To determine whether and, if so, the extent to which it will reduce or remove any Council Tax discounts;
  - (b) To determine the Long Term Empty premium;
  - (c) To approve, by 11<sup>th</sup> March, a CTRS for the coming financial year.
- 2.3 The tax base for 2023/24 has been prepared in accordance with the current regulations<sup>1</sup> which came into force on 30 November 2012. The calculations are shown in Appendix 1.

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<sup>1</sup> "Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI:2012:2914)"

2.4 As the Council Tax base is defined in terms of “Band D equivalent” dwellings, and Band D dwellings are treated as “average” houses, all other properties are defined as a ratio against Band D houses, and pay Council Tax in accordance with that ratio.

2.5 The table below illustrates how this works.

<b>Council Tax Band</b>	<b>Ratio to Band D</b>	<b>Number of Dwellings (based on the Valuation Office list)<sup>2</sup></b>
Band A	6/9	7,130
Band B	7/9	17,137
Band C	8/9	14,325
Band D	9/9	7,475
Band E	11/9	4,487
Band F	13/9	2,500
Band G	15/9	1,547
Band H	18/9	75

2.6 The basis of the calculation is to multiply the number of dwellings in each band by their respective ratio, then add the totals together to produce a “Band D equivalent” total. This is followed by adjustments, the most significant of which is for single person discounts.

2.7 Final adjustments are required to allow for non-collection and assumptions in the level of CTRS required in the year. The council is required to estimate what its collection rate is likely to be and apply this to its council tax base. It is proposed to use a collection rate of 97.65%. This results in a tax base of 39,974.37 Band D equivalent properties.

### **3. Underlying assumptions**

3.1 Council Tax collection rate - the current collection rate of 97.65% has been assumed for 2023/24. There is some uncertainty as to the overall level of Council Tax collection that will be achieved, in the coming and possibly future years, due to the current cost of living crisis, and the prospect of the Statutory Debt Repayment Plan impacting. It is not clear whether these will impact the long-term collection rate so maintenance of the current collection rate is considered to be a prudent, but not overly negative, assumption.

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<sup>2</sup> In the actual calculation this is adjusted for anticipated new build, demolitions, etc. expected during the year



3.2 Council Tax Reduction - A prudent assumption has been made in terms of the growth in the cost of Council Tax Reduction – a growth rate of 2.5% has been applied. Essentially, CTR growth equates to Taxbase reduction. The 2.5% CTR growth has been used on the basis of long-term economic forecasting of the UK economy seeing a shallow recession, but over a period of a number of years, rather than a deep, shorter-lived recession.

#### **4. Reduction of Council Tax discounts**

4.1 From the year 2013/2014 and subsequently, the Council removed the following Council Tax discounts in order to offset some of the cost of operating the CTRS:

- (a) Second Home discount of 10% removed;
- (b) Empty property exemption (Class C) removed.

4.2 Reductions in Council Tax discounts are required to be determined on an annual basis, and it is recommended that the existing Council Tax discounts are continued for the year 2023/24.

#### **5. Council Tax Reduction Scheme**

5.1 The Welfare Reform Act 2012 abolished Council Tax Benefit from April 2013 and, in accordance with Section 13A of the Local Government Finance Act 1992 the Council approved a local CTRS, with effect from 1 April 2013.

5.2 The current scheme, which has been in place since April 2020, was agreed and approved at full council on 29 January 2020. The Local Government Finance Act 1992 requires that for each financial year, the Council must consider whether to revise its scheme or to replace it with another scheme. Where a new scheme is proposed or revisions to an existing scheme are proposed, there must be prior consultation with major precepting authorities, and such other persons as are likely to have an interest in the operation of the scheme.

5.3 It is proposed that three minor changes are made to the CTRS for 2023/24, as well as uprating the income bands in line with the previously agreed methodology of the scheme reflecting the level of the National Living Wage in force at 1 April each year, but also with an element of transitional protection, as explained in the following paragraphs.

##### **5.4 National Living Wage**

5.5 The starting point for the figures contained within the grid is the hourly rate of the National Living Wage (NLW) for the relevant year. When the grid was first created this was £8.21 per hour. Currently it is £9.50 per hour.

5.6 The government has announced that the NLW will be £10.42 per hour from 1 April 2023. Ordinarily, this would mean that the income bands in the scheme from 1 April 2022 would be based on £10.42 per hour. The 'income bands' based on £10.42 per hour are shown at Appendix 3.

5.7 **Using those bands would be less generous, for those in the 90% support band, than the current scheme.** This is a legacy issue from the council previously using a grid that was uplifted by £20 per week (a deliberate policy decision made to ensure that, during COVID, those people who received an extra £20 per week Universal Credit did not lose out in the calculation of their CTS entitlement). In order to prevent claimants in the 90% support band potentially suffering a small reduction in support in 2023/24, the recommendation is that the 90% support band amounts are maintained at the existing financial amounts (and the starting point of the 75% band aligned accordingly). This is demonstrated at Appendix 3.

5.8 Appendix 3 shows the current income grid, what the income grid would look like using the NLW at £10.42, the difference (in £) between the current and uprated grids, and finally the income grid using the NLW at £10.42 but with the transitional protection applied. **In order to prevent any CTR claimant from being potentially financially disadvantaged, the recommendation is to formally approve the use of the transitionally protected income grid.**

### **Consultation**

5.9 In view of the fact that three changes to the scheme are being proposed, public consultation was undertaken during the period 3 October 2022 – 31 October 2022. All three proposed changes are advantageous to CTR claimants.

5.10 The proposed changes are:

1. Increase the current period for which a claim for CTR can be backdated. The proposal is to allow backdating for up to a maximum of 3 months (currently it is a maximum of 1 month).
2. Introduce a clause in the CTR scheme to completely disregard any payments of 'local welfare provision' in the calculation of a persons entitlement to CTR. (An example of local welfare provision was the £500 awards made under the Test & Trace Support Payment scheme).
3. The full disregard of the Childcare Costs Element of Universal Credit, in the calculation of a person's entitlement to CTR.

5.11 The public consultation prompted 51 responses as follows:

<b>Proposed change</b>	<b>Replies</b>	<b>Percentage</b>
Increase backdating provision to 3 months	43 support 6 object 2 neither	84.3% 11.8% 3.9%
Fully disregard all payments of 'local welfare provision' when calculating entitlement to CTR	43 support 5 object 3 neither	84.3% 9.8% 5.9%
Fully disregard the childcare costs element	43 support 6 object	84.3% 11.8%

of Universal Credit when calculating entitlement to CTR	2 neither	3.9%
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5.12 The full summary of responses can be seen at Appendix 4. On the basis of the high level of support for all three proposed changes, I am recommending they are implemented for the 2023-24 CTR scheme. All of the changes are beneficial to CTR claimants, and proposed change number 3 (disregarding the childcare costs element of UC) helps encourage claimants with children to go to work.

## **6. Long Term Empty premium for properties empty for more than 2 years.**

6.1 Legislation was passed in 2017 to allow Councils to increase the Long Term Empty premium currently being charged for domestic properties that have been left empty and substantially unfurnished for two years or more. This took effect from April 2019 and saw the premium increase from 50% to 100% extra Council Tax payable. This means that if a property is empty and unfurnished for two years or more, but less than 5 years, Council Tax was charged at 200% from April 2019. Dover introduced this premium from April 2019.

6.2 Further legislation was passed allowing billing authorities to charge an increased amount for properties left empty and substantially unfurnished for longer periods. Public consultation undertaken in December 2018 resulted in respondents being in favour of further increasing the Long Term Empty premium for properties empty for 5 years or more to 200%, with effect from April 2020. This meant that for properties empty and substantially unfurnished for 5 years or more, Council Tax was charged at 300% from April 2020. Dover introduced this premium from April 2020.

6.3 From April 2021, billing authorities have been able to further increase the premium for properties left empty and substantially unfurnished for 10 years or more. A council tax premium of 300% can be levied on such properties. This means that for properties left empty and substantially unfurnished for 10 years or more Council Tax can be charged at 400% from 1 April 2021. Dover introduced this premium from April 2021.

6.4 Results from the public consultation which took place in December 2018 were put to Full Council on 30 January 2019, and all increases were approved. The purpose is now to formally determine, for 2023/24, the charging of:

- (a) the 100% Long Term Empty premium for properties empty and unfurnished for periods of 2 years but less than 5 years;
- (b) the 200% Long Term Empty premium for properties empty and unfurnished for periods of 5 years but less than 10 years; and
- (c) the 300% Long Term Empty premium for properties empty and unfurnished for periods of 10 years or more

### **6.5 There are two exceptions**

- First, where the property is left empty by a serving member of the armed forces, who is living elsewhere in accommodation provided by the Secretary of State

for defence; or where the property is the sole or main residence of a serving member of the armed forces, who is subject to a job related discount at an alternative address provided by the Secretary of State for defence.

- Second, empty annexes are not subject to the Long Term Empty premium.

## **7. Changes to council tax 'Long Term Empty' premium, and implementation of 'second home' Council Tax premium**

7.1 The Regeneration & Levelling-Up Bill ('the Bill') is currently passing through Parliament and the Department for Levelling Up, Housing, and Communities (DLUHC) is aiming for Royal Assent in Spring 2023. The Bill proposes, amongst other things, two important changes to Council Tax, as follows;

1. A change in the application of a Council Tax premium on 'Long Term Empty' properties. Currently, if a property has been unoccupied and unfurnished for 2 years but less than 5 years, then a 100% Council Tax premium can be applied to the property (Dover District Council currently applies this premium in line with the relevant regulations). The Bill is proposing to shorten that 2 year period to 1 year. 'Long Term Empty' premiums are applied to encourage owners to bring properties back into use so they are not left empty for extended periods.
2. The implementation of a Council Tax premium on 'second homes'. 'Second homes' are properties which are unoccupied but furnished. For some years now local councils have been able to apply a full Council Tax charge to second homes. Dover District Council applies such a charge. The Bill proposes the councils may apply a 100% Council Tax premium on second homes (so, for Dover, that would mean an owner of a second home in the district would pay double the normal council tax charge).

7.2 Both of these changes can only come into effect if the Bill receives Royal Assent, and even then the earliest that both of these changes can come into effect is 1 April 2024 if the assent is granted by 31 March 2023.

7.3 Using the average 2022/23 Council Tax charge of £2,049.81, multiplied by the number of cases (103) currently subject to the 'Long Term Empty 100% Council Tax premium (empty for 2 years but less than 5 years) generates £211k. Clearly, if the two year period is reduced to 1 year then that revenue will be received by the council one year earlier than at present. Based on a conservative assumption of collecting 75%, or £158k, the district's share (9.9%) of that revenue would be circa £16k, collected a year earlier than under existing legislation.

7.4 The estimated revenue generated for DDC from implementing a 100% Council Tax premium on circa 1,200 second homes could be in the region of £180k per annum (again based on collecting 75% of the district's share of the yield).

7.5 The Bill states that to apply these changes approval to do so must be given *at least 12 months before the implementation date*. Therefore, I am seeking approval now, on the basis that should the Bill receive Royal Assent we have the required 12 months lead-in period, in order to apply the premiums from 1 April 2024.

## **8. Identification of Options for the Setting of the Council Tax Base**

8.1 The setting of the Council Tax Base is mainly a mechanical process based on the projected number of properties, level of discounts and collection rates, and does not produce options for Members to consider, except for the recommended empty home discounts and the Long Term Empty property premium. Although Members do have the option to amend these discounts and the premium, it is recommended that Members approve them as recommended because:

- they send an important message to property owners about the use of property in a time of housing shortage;
- the discounts and premiums are part of an overall package agreed with KCC and all Kent districts to introduce broadly equivalent schemes (when combined with the Council Tax Reduction Schemes) in exchange for administrative / financial support from KCC, who are the main recipient of the Council Tax.

## **9. Corporate Implications**

9.1 Comment from the Strategic Director (Finance and Housing): Accountancy has been consulted on the report and have no further comments to add. (LS).

9.2 Comment from the Solicitor to the Council: The Solicitor to the Council has been consulted in the preparation of this report and has no further comments to make.

9.3 Comment from the Equalities Officer: This report relating to the Council's Tax Base for 2023-2024 does not specifically highlight any equality implications, however in discharging their duties members are required to comply with the public sector equality duty as set out in Section 149 of the Equality Act 2010 <http://www.legislation.gov.uk/ukpga/2010/15/section/149>

## **10. Appendices**

Appendix 1 – The Council Tax Base Calculation for 2022/23

Appendix 2 – The Council Tax Base for the Towns and Parishes

Appendix 3 – CTRS 'income grids' (current 2022/23, 2023/24 using NLW at £10.42, and 2023/24 using NLW £10.42 but with transitional protection applied (this is the proposed grid to use for 2023/24)

Appendix 4 – Consultation responses

## **11. Background Papers**

Local Authorities (Calculation of Council Tax Base) Regulations 2012 (SI: 2012:2914)

Detailed calculations for District and Parish/Town Council Tax Bases

Contact Officer: Mark Gillmore, Revenues and Benefits Manager, Civica [mark.gillmore@civica.ekservices.org](mailto:mark.gillmore@civica.ekservices.org) or Sharon Harvey, Council Tax Manager, Civica [Sharon.harvey@civica.ekservices.org](mailto:Sharon.harvey@civica.ekservices.org)

**The Council Tax Base Calculation for 2022/23**

Council Tax Base = A x B:

- (i) A is the total of the "relevant amounts" (or Band D equivalents) for that year for each of the valuation bands which is shown or is likely to be shown for any day in that year in the authority's valuation list as applicable to one or more dwellings situated in this area.
- (ii) B is the authority's estimate of its collection rate for that year (97.65%)
- (iii) The "relevant amount" for a valuation band is the amount found by applying the formula:  $(H - Q + E + J) \times (F/G)$
- (iv) H is the number of chargeable dwellings in the area of the Council (as billing authority) on calculated in accordance with the regulations at 30<sup>th</sup> November 2012
- (v) Q is the factor to take account of the discounts to which the amount of council tax payable was subject to that band, estimated in accordance with the regulations at 30<sup>th</sup> November 2012
- (vi) E is a factor to take into account any premiums, if any, to which the Council Tax payable was subject to that band, estimated in accordance with the regulations at 30<sup>th</sup> November 2012
- (vii) J is the estimated adjustments due to change in the number of dwellings, exemptions and discounts.
- (viii) Z is the total amount that the authorities estimates will be applied in relation to the Authorities council tax reduction scheme in relation to the band, expressed as an equivalent number of chargeable dwellings in the band.
- (ix) F is the number which is the proportion of dwellings in that band.
- (x) G is the number that, in that proportion, is applicable to dwellings in band D.

The amount calculated for Dover District Council's Council Tax Base in 2023/24 is 39,974.37 save for the following parts of the Council's administrative area where its Council Tax Base shall be the amounts shown against each part respectively.

Collection rate has been reviewed with regard to the changes, Council Tax Reduction discounts and exemptions. This report seeks the approval of the collection rate of 97.65%.

## The Council Tax Base for the Towns and Parishes

<b>Parish</b>	<b>2022/2023 Tax Base using collection rate</b>	<b>2023/2024 Tax Base using collection rate</b>	<b>Difference</b>
Alkham	310.10	309.08	-1.02
Ash	1203.63	1294.18	90.55
Aylesham	1647.44	1634.04	-13.40
Capel-Le-Ferne	680.39	669.42	-10.97
Deal	6875.00	6884.60	9.60
Denton-with-Wootton	176.26	177.57	1.31
Dover	8243.29	8352.16	108.87
Eastry	825.06	852.66	27.60
Eythorne	799.38	799.85	0.47
Goodnestone	176.71	176.20	-0.51
Great Mongeham	288.33	292.75	4.42
Guston	427.12	446.39	19.27
Hougham Without	184.29	179.54	-4.75
Langdon	242.16	241.89	-0.27
Lydden	288.11	298.29	10.18
Nonington	298.12	300.82	2.70
Northbourne	272.93	278.97	6.04
Preston	392.19	392.71	0.52
Ringwould with Kingsdown	1027.50	1020.66	-6.84
Ripple	151.39	154.40	3.01
River	1492.72	1487.94	-4.78
St Margarets-at-Cliffe	1324.47	1325.39	0.92
Sandwich	2027.45	2048.68	21.23
Sheperdswell-with-Coldred	777.73	784.02	6.29
Sholden	727.78	731.21	3.43
Staple	237.18	244.61	7.43
Stourmouth	119.30	115.75	-3.55
Sutton by Dover	310.16	311.66	1.50
Temple Ewell	675.20	675.93	0.73
Tilmanstone	164.23	162.40	-1.83
Walmer	3441.90	3372.32	-69.58
Whitfield	2231.59	2236.86	5.27
Wingham	715.13	709.28	-5.85
Woodnesborough	510.88	511.38	0.50
Worth	498.09	500.74	2.65
<i>Total Band D Equivalentents</i>	<b>39763.21</b>	<b>39974.37</b>	<b>211.16</b>



## Appendix 3

### Council Tax Reduction (CTR) income grids

#### 2022/23 - the current grid in use

Income Band	Single	Couple	Family with 1 child	Family with 2+ children	Discount
Band 1	0.00 to 109.10	0.00 to 149.10	0.00 to 199.10	0.00 to 249.10	90%
Band 2	109.11 to 153.65	149.11 to 193.65	199.11 to 243.65	249.11 to 293.65	75%
Band 3	153.66 to 198.20	193.66 to 238.20	243.66 to 288.20	293.66 to 338.20	60%
Band 4	198.21 to 242.75	238.21 to 282.75	288.21 to 332.75	338.21 to 382.75	45%
Band 5	242.76 to 287.30	282.76 to 327.30	332.76 to 377.30	382.76 to 427.30	30%

#### 2023/24 – the grid using National Living wage at £10.42 per hour

Income Band	Single	Couple	Family with 1 child	Family with 2+ children	Discount
Band 1	0.00 to 104.20	0.00 to 144.20	0.00 to 194.20	0.00 to 244.20	90%
Band 2	104.21 to 156.30	144.21 to 196.30	194.21 to 246.30	244.21 to 296.30	75%
Band 3	156.31 to 208.40	196.31 to 248.40	246.31 to 298.40	296.31 to 348.40	60%
Band 4	208.41 to 260.50	248.41 to 300.50	298.41 to 350.50	348.41 to 400.50	45%
Band 5	260.51 to 312.60	300.51 to 352.60	350.51 to 402.60	400.51 to 452.60	30%

#### The difference between the 2022/23 grid and the 2023/24 grid using the normal NLW uprating mechanism

Income Band	Single	Couple	Family with 1 child	Family with 2+ children	Discount
Band 1	-4.90	-4.90	-4.90	-4.90	90%
Band 2	2.65	2.65	2.65	2.65	75%
Band 3	10.20	10.20	10.20	10.20	60%
Band 4	17.75	17.75	17.75	17.75	45%
Band 5	25.30	25.30	25.30	25.30	30%

2023/24 – the proposed grid to apply, protecting the 90% support bracket at the current 2022/23 figures (protected amounts shown in green/bold)

Income Band	Single	Couple	Family with 1 child	Family with 2+ children	Discount
Band 1	<b>0.00 to 109.10</b>	<b>0.00 to 149.10</b>	<b>0.00 to 199.10</b>	<b>0.00 to 249.10</b>	90%
Band 2	<b>109.11 to 156.30</b>	<b>149.11 to 196.30</b>	<b>199.11 to 246.30</b>	<b>249.11 to 296.30</b>	75%
Band 3	156.31 to 208.40	196.31 to 248.40	246.31 to 298.40	296.31 to 348.40	60%
Band 4	208.41 to 260.50	248.41 to 300.50	298.41 to 350.50	348.41 to 400.50	45%
Band 5	260.51 to 312.60	300.51 to 352.60	350.51 to 402.60	400.51 to 452.60	30%

**Verbatim comments from Council Tax Support (CTS) consultation changes 03.10.22 – 31.10.22**

General comments

Changes are improving help available

The council should be looking at increasing the help

universal credit should definitely NOT be disregarded as this is technically classed as income. I will not get anything "disregarded" from my wages so why should anybody else

I don't want other home owners to make up the difference in budget shortfall made by the changes.

Back dating needs to be longer period

As the cost of living rises we should support those in need, however it can't affect others by rising the council tax for those who don't fit that criteria as we are all in the same situation

I fall in the bracket of receiving Universal Credit to supplement mine and my husband's income due to my disability. My son also receives middle cate DLA and low rate mobility for his disability, yet we get no hope as our income is deemed too high once these elements have been added together. Myself and my family rent and we are most vulnerable in society yet am spending a high proportion of our monthly income on council tax.

Keep all the positive provisions to this scheme including the generosity but if any of the proposed changes make an improvement that doesn't have any detriment to the existing scheme then I am in favour.

I do support any help given to anyone. But what should be changed is the LHA. This should be increased inline with current private rent levels, 573 is the current allowance for a 2 bed property, my rent is 850, and I cannot imagine anywhere to rent privately is less than that or anywhere near 574

Anything that will reduce the burden of this most hated tax has to help.

I support the proposed changes

Benefits and support are tools to help needy people not excuse them from their responsibilities to pay their way.

The scheme helps those folks who need help.

The support scheme should be ended. Figures have not been provided, but it must increase the council tax bills for the remainder. The is unfair, I did not vote for this policy

Money is needed to support local services which affect everyone

the current economic climate for those on low income will only lead to further hardship

Any change that helps a family struggling is a positive. Also have you considered allowing payers to not pay in the November and December months but make up payments in the February/March months as this could be the difference of having a Christmas and heating your home on the colder months?

low income households can do with all the help they can get

I think it is vital that the council support those in the greatest need at this time. I also think regular reviews of take up and publicity to ensure that people know the schemes exist. It should also remain open to expansion if it becomes clear that other groups in the area are struggling.

I agree with the improvements proposed as vulnerable people in our community need more support

#### Comments on extending the backdating provision

None, Keep it as it is

Keep existing rules

None. Keep it as it is.

If the council can do without this income why have we been paying so much

No figures for cost are provided. But I expect it must cause those that do pay council tax to pay more  
advertise the scheme as it is more

Allowing people time out of payments in November and December rather than February and March

#### Comments on fully disregarding payments of 'local welfare provision'

Same as previous answer

Is someone is working you would not disregard any funds, so why would you disregard benefits its all income

The statement there are no drawbacks then why not cut council tax across the board

No figures for cost are provided. But I expect it must cause those that do pay council tax to pay more.

council run money management classes

#### Comments on fully disregarding the childcare costs element of Universal Credit

Same as previous answer

The current rules should remain. People who work should be helped more than people who choose not to. There are enough jobs available for the unemployed to enable them to improve their finances, rather than expecting working tax payers to pay their bills for them.

I also think any child element should be disregarded from UC for this purpose. Along with ESA which I receive due to disability. I also receive enhanced UC to counter my employment losses due to being unable to work full time

Only if DDC also start to disregard fostering allowances for CTB in line with government guidance. DDC do not do this currently if there is mixed income (eg fostering allowances and another source of income). It would not be just to disregard the above benefit in the calculation if you were continuing to not follow the government guidelines on fostering income.

No figures for cost are provided. But I expect it must cause those that do pay council tax to pay more