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**Subject:** COUNCIL TAX BASE AND COUNCIL TAX REDUCTION SCHEME 2023/24

**Meeting and Date:** Council – 25 January 2023

**Report of:** Mike Davis, Strategic Director (Finance and Housing)

**Portfolio Holder:** Councillor Chris Vinson, Portfolio Holder for Finance, Governance, and Digital

**Classification:** Unrestricted

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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

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**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