



Committee and Date

Cabinet
30th November 2016

Council
15th December 2016

Item

14

Public

SETTING THE COUNCIL TAX TAXBASE FOR 2017/18

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1. Summary

- 1.1. In order to determine the appropriate Council Tax levels for Shropshire Council, it is necessary to determine the Council Tax taxbase for the area. The budget requirements of the various precepting authorities are divided by this figure to arrive at the Band D Council Tax.
- 1.2. For 2017/18 the Council Tax taxbase will be 106,565.90 Band D equivalents, this is an increase of 1.58% from 2016/17.
- 1.3. The Council Tax taxbase has a direct impact on the Council Tax that will be levied by the Council for 2017/18.

2. Recommendations

Members are asked:

- 2.1 To approve, in accordance with the Local Authorities (Calculation of Tax Base) (England) Regulations 2012, the amount calculated by Shropshire Council as its Council Tax taxbase for the year 2017/18, as detailed in Appendix A, totalling 106,565.90 Band D equivalents.
- 2.2 To note continuation of the Council's current localised Council Tax Support (CTS) scheme in 2017/18. The scheme is attached at Appendix B.
- 2.3 To note the exclusion of 10,419.63 Band D equivalents from the taxbase as a result of localised Council Tax Support.

- 2.4 To note continuation of the discretionary Council Tax discount policy of 0% in respect of second homes (other than those that retain a 50% discount through regulation as a result of job related protection) and note the inclusion of 669.82 Band D equivalents in the Council Tax taxbase as a result of this discount policy.
- 2.5 To note continuation of the discretionary Council Tax discount policy of 50% for up to 12 months in respect of vacant dwellings undergoing major repair, i.e. former Class A exempt properties, and the resulting exclusion of 133.94 Band D equivalents from the Council Tax taxbase.
- 2.6 To note continuation of the discretionary Council Tax discount policy in respect of vacant dwellings, i.e. former Class C exempt properties, of 100% for one month, i.e. effectively reinstating the exemption, and then a 25% discount for the remaining five months and the resulting exclusion of 234.66 and 255.58 Band D equivalents respectively from the Council Tax taxbase.
- 2.7 To note continuation of the “six week rule” in respect of vacant dwellings, i.e. former Class C exempt properties.
- 2.8 To note continuation of the discretionary power to levy a Council Tax premium of 50% in relation to dwellings which have been empty for more than two years and the resulting inclusion of 235.38 Band D equivalents in the Council Tax taxbase.
- 2.9 To approve a collection rate for the year 2017/18 of 98.2%.

REPORT

3. Risk Assessment and Opportunities Appraisal

- 3.1 Expression of Council Tax Support in terms of Band D equivalents results in a higher potential for inaccuracies in the determination process as Council Tax Support is a significantly more volatile discount element.
- 3.2 Details of the potential risk in relation to establishing a collection rate allowance is detailed within this report in Section 9.

4. Financial Implications

- 4.1 The Council Tax taxbase figure impacts on the Council Tax that will be levied by the Council for 2017/18.
- 4.2 The implication of the Council’s localised Council Tax Support scheme are detailed in Section 6.

- 4.3 The implications of maintaining the discount in respect of second homes at 0% are detailed in Section 7.1.
- 4.4 The implications of maintaining the discount in respect of vacant dwellings undergoing major repair at 50% are detailed in Section 7.2
- 4.5 The implications of maintaining the discount in respect of vacant dwellings are also detailed in Section 7.2.
- 4.6 The implications of maintaining a 50% premium in respect of properties which have been empty for more than two years are detailed in Section 7.3.
- 4.7 The implications regarding the determined collection rate are detailed in Section 9.

5. Background

- 5.1 Shropshire Council has responsibility for determining the Council Tax taxbase for the Council's geographical area.
- 5.2 The taxbase for Council Tax must be set between 1 December 2016 and 31 January 2017 in relation to 2017/18, as prescribed by the Local Authorities (Calculation of Council Tax Base) Regulations 2012.
- 5.3 The Council is also required to inform the major precepting authorities, West Mercia Police & Crime Commissioner and Shropshire & Wrekin Fire Authority, of the taxbase in order to enable the calculation of Council Tax for the following year. Each town and parish council is also notified of its own Council Tax taxbase.
- 5.4 The purpose of this report, therefore, is to determine and approve the Council Tax taxbase for Shropshire Council for 2017/18.

6. Council Tax Support

- 6.1 The 2010 Spending Review announced the localisation of council tax support and The Welfare Reform Act 2012 abolished Council Tax Benefit from 31 March 2013 and required that Local Government created a localised Council Tax Support (CTS) scheme effective from 1 April 2013, accommodating a reduction in funding of 10%.
- 6.2 Shropshire Council's localised CTS scheme was approved in October 2012. No changes to the scheme are proposed and so the current scheme will continue to be used during 2017/18. The current scheme is attached at Appendix B.

- 6.3 From 2013, therefore, council tax support has taken the form of reductions within the council tax system, replacing national council tax benefit. Making reductions part of the council tax system reduces a billing authority's Council Tax taxbase. Billing and major precepting authorities receive funding (Council Tax Support Grant) which reduce their council tax requirement and, depending on the design of the local council tax scheme, can help offset the council tax revenue foregone through reductions.
- 6.4 An estimate of the effect of the local Council Tax Support Scheme on the Council Tax taxbase has been determined for Shropshire. It is estimated that the Council Tax Support Scheme will reduce the Council Tax taxbase by 10,419.63 Band D equivalents.
- 6.5 As Council Tax Support entitlement will vary throughout the year and this will affect the taxbase it is more likely that the amount of Council Tax collected in 2017/18 will vary from the estimate.

7. Discretionary Discount Policies

7.1 *Second Homes*

- 7.1.1 Second homes are defined as furnished properties which are not occupied as a person's main residence and include furnished properties that are unoccupied between tenancies.
- 7.1.2 The Local Government Act 2003 gave councils new discretionary powers to reduce the 50% Council Tax discount previously awarded in respect of second homes to between 10% and 50% with effect from 1st April 2004. Councils retain the additional income raised by reducing the second homes Council Tax discount.
- 7.1.3 The Local Government Act 2012 further extended billing authorities' discretion over the second homes discount to between 0% and 50%. On 17 October 2012 Cabinet approved the reduction of the second homes Council Tax discount from 10% to 0%.
- 7.1.4 The figures used for the 2017/18 Council Tax taxbase incorporate a 0% Council Tax discount in respect of second homes (other than those that retain a 50% discount through regulation as a result of job related protection). Implementation of this policy results in the inclusion of 669.82 Band D equivalents in the taxbase.

Vacant Properties

7.2 *Former Class A & Class C Exempt Properties*

- 7.2.1 The Local Government Act 2012 abolished both Class A and Class C exemptions and gave billing authorities' discretion to give discounts of between 0% and 100%. Class A exemptions were previously available for up to 12 months in respect of a vacant property which required, was undergoing, or had recently undergone major repair work to render it habitable, or

structural alteration. Class C exemptions were previously available for up to six months after a dwelling became vacant.

7.2.2 On 17 October 2012 Cabinet approved the award of a 50% Council Tax discount in respect of vacant dwellings undergoing major repair, i.e. former Class A exempt properties.

7.2.3 In respect of former Class A exempt properties the figures used for the 2017/18 Council Tax taxbase allow for the continuation of the decision previously approved by Council, i.e. to award a 50% discount for up to 12 months. Continuation of this policy results in the exclusion of 133.94 Band D equivalents from the taxbase.

7.2.4 On 17 October 2012 Cabinet also approved the award of a 25% Council Tax discount in respect of vacant dwellings, i.e. former Class C exempt properties.

7.2.5 Implementation of this policy resulted in a large number of low value Council Tax demands being raised primarily in relation to landlords whose properties are between tenants. A significant number of landlord complaints were received in relation to these Council Tax demands and these small amounts proved to be very difficult to collect. It was, therefore, proposed and approved that a 100% discount be awarded for one month, i.e. effectively reinstating the exemption, and then a 25% discount be awarded for the remaining five months.

7.2.6 In order to avoid fraudulent 100% claims in respect of these types of properties it was also proposed and approved that the “six week rule” be applied, i.e. if a dwelling which is unoccupied and unfurnished is either exempt or entitled to a discount, becomes occupied or substantially furnished for a period of less than six weeks, after which it falls empty again, it will only resume exemption or discount for any of the original exemption or discount period which remains.

7.2.7 In respect of former Class C exempt properties the figures used for the 2017/18 Council Tax taxbase incorporate a discount of 100% for one month and a 25% discount for the remaining five months. Continuation of this policy results in the exclusion of 234.66 and 255.58 Band D equivalents respectively from the taxbase.

7.3 ***Empty Homes Premium***

7.3.1 The Local Government Act 2012 also gave billing authorities’ discretion to levy an empty homes premium of 50% after a dwelling has been empty and unfurnished for at least two years. In December 2013 Shropshire Council chose to enact this discretionary power with effect from April 2014.

7.3.2 The figures used for the 2017/18 Council Tax taxbase incorporate a 50% Council Tax premium in respect of dwellings which have been empty for more than two years. Implementation of this policy results in the inclusion of 235.38 Band D equivalents in the taxbase.

8. Taxbase Calculation

8.1 Based on the valuation list, the Council Tax taxbase is the number of properties in the area falling within each council tax property valuation band, modified to take account of the adjustments set out below. Taxbase is expressed as a Band D equivalent.

8.2 An analysis of Council Tax bands within Shropshire Council is detailed below:

Property Band	House Value	Ratio to Band D	Analysis of Dwellings on the Valuation List (%) (as at 12 th September 2016)	% Increase / (Decrease) over 2015/16
A	Under £40,000	6/9	18.9	0.7
B	40,001 - 52,000	7/9	25.9	0.9
C	52,001 - 68,000	8/9	20.7	1.0
D	68,001 - 88,000	9/9	14.4	1.0
E	88,001 - 120,000	11/9	10.9	1.6
F	120,001 - 160,000	13/9	5.8	1.1
G	160,001 - 320,000	15/9	3.2	1.1
H	Over 320,000	18/9	0.2	0.0

8.3 There are 139,098 properties in the valuation list for the Shropshire Council area. This compares with a figure of 137,743 in the list at the same time last year. There has been an increase of 1,355 properties overall, which equates to 0.98%. The number of properties in property bands A – G has increased, the number of properties in band H has remained the same.

8.4 The methodology followed for calculating the taxbase is as follows:

- Ascertain the number of properties in each Council Tax band (A to H) shown in the valuation list as at 12 September 2016.
- Adjust for estimated changes in the number of properties through new build, demolitions and exemptions.
- The number of discounts and disabled relief allowances which apply as at 3 October 2016.
- Convert the number of properties in each Council Tax band to Band D equivalents by using the ratio of each band to Band D and so arrive at the total number of Band D equivalents for the Council.
- Adjust the total number of Band D equivalents by the estimated Council Tax collection rate for the year

These calculations are undertaken for each property band in each parish.

9. Collection Rate

9.1 In determining the taxbase, an allowance has to be made to provide for changes to the taxbase during the year (e.g. due to new properties, appeals

against banding, additional discounts, Council Tax Support award changes, etc.) as well as losses on collection arising from non-payment. This is achieved by estimating a Council Tax collection rate for the year and must be common for the whole of Shropshire.

- 9.2 A collection rate of 98.5% was assumed for the 2016/17 financial year and it is recommended that a collection rate of 98.2% should be assumed for the purpose of determining the Council Tax taxbase in 2017/18.
- 9.3 Actual in year collection rates in 2013/14, 2014/15 and 2015/16 were 98.1%, 98.3% and 98.4% respectively. The collection rate for 2016/17 is currently projected to outturn at around 98.1%.
- 9.4 The projected collection rate for 2016/17 has dropped marginally in 2016/17, however further recovery work will be undertaken to try to improve this rate by the end of the financial year. Therefore a rate of 98.2% is considered prudent given the current level of recovery and the collection rates of the last 3 years.
- 9.5 If the actual rate exceeds 98.2% a surplus is generated, which is shared between the Unitary Council, West Mercia Police & Crime Commissioner and Shropshire & Wrekin Fire Authority, pro rata to their demand on the Collection Fund for the relevant year. Conversely, any shortfall in the collection rate results in a deficit, which is shared in a similar manner. The surplus or deficit is taken into account in setting the Council Tax in the following year.

10. Council Tax Base

- 10.1 The estimated Council Tax taxbase for the whole of the area will be used by this Council to calculate its Council Tax Levy. It will also be used by West Mercia Police & Crime Commissioner and Shropshire & Wrekin Fire Authority to calculate the levy in respect of their precepts.
- 10.2 The Council Tax taxbase for this purpose in 2017/18 is 106,565.90 Band D equivalents, an increase of 1.58% from 2016/17. The detailed build of this figure analysed by both parish and town council and Environment Agency region is shown in Appendix A.

List of Background Papers (This MUST be completed for all reports, but does not include items containing exempt or confidential information)

N/A

Cabinet Member (Portfolio Holder)

Keith Barrow, Leader of the Council.

Local Member

N/A

Appendices

Appendix A: 2017/18 Parish and Town Council Tax Taxbase Summary for Shropshire Council.

Appendix B: Shropshire Council's Localised Council Tax Support Scheme

2017/18 Parish and Town Council Council Tax Taxbase Summary for Shropshire Council	APPENDIX A
Parish / Town Council	Council Tax Taxbase (Band D Equivalents)
Abdon & Heath	106.27
Acton Burnell, Frodesley, Pitchford, Ruckley & Langley	247.33
Acton Scott	35.33
Adderley	186.11
Alberbury with Cardeston	368.17
Albrighton	1,487.54
All Stretton, Smethcott & Woolstaston	166.86
Alveley & Romsley	826.93
Ashford Bowdler	38.10
Ashford Carbonel	185.81
Astley	193.43
Astley Abbotts	238.19
Aston Bottrell, Burwarton & Cleobury North	114.09
Atcham	121.48
Badger	53.79
Barrow	260.09
Baschurch	984.52
Bayston Hill	1,750.28
Beckbury	149.82
Bedstone & Bucknell	297.87
Berrington	341.43
Bettws-Y-Crwyn	86.71
Bicton	438.90
Billingsley, Deuxhill, Glazeley & Middleton Scriven	160.29
Bishops Castle Town	623.16
Bitterley	335.70
Bomere Heath & District	783.29
Bonningale	138.78
Boraston	74.50
Bridgnorth Town	4,478.45
Bromfield	115.08
Broseley Town	1,432.09
Buildwas	98.72
Burford	429.26
Cardington	200.39
Caynham	491.66
Chelmarsh	217.50
Cheswardine	382.30
Chetton	155.95
Childs Ercall	286.49
Chirbury with Brompton	328.89
Church Preen, Hughley & Kenley	121.34
Church Pulverbatch	162.46
Church Stretton & Little Stretton Town	2,124.28
Claverley	841.83
Clee St. Margaret	69.23
Cleobury Mortimer	1,123.64
Clive	233.42
Clun & Chapel Lawn	492.97
Clunbury	237.31

2017/18 Parish and Town Council Council Tax Taxbase Summary for Shropshire Council	APPENDIX A
Parish / Town Council	Council Tax Taxbase (Band D Equivalents)
Clungunford	142.06
Cockshutt-cum-Petton	282.82
Condover	814.40
Coreley	132.39
Cound	207.24
Craven Arms Town	778.96
Cressage, Harley & Sheinton	400.78
Culmington	165.21
Diddlebury	258.92
Ditton Priors	325.52
Donington & Boscobel	587.57
Eardington	237.62
Easthope, Shipton & Stanton Long	201.68
Eaton-Under-Heywood & Hope Bowdler	178.29
Edgton	45.45
Ellesmere Rural	879.78
Ellesmere Town	1,365.36
Farlow	179.31
Ford	287.80
Great Hanwood	367.38
Great Ness & Little Ness	434.25
Greete	49.57
Grinshill	110.90
Hadnall	306.47
Highley	1,008.69
Hinstock	427.00
Hodnet	548.21
Hope Bagot	28.96
Hopesay	232.59
Hopton Cangeford & Stoke St. Milborough	159.55
Hopton Castle	38.25
Hopton Wafers	274.29
Hordley	100.02
Ightfield & Calverhall	187.70
Kemberton	115.96
Kinlet	399.93
Kinnerley	483.06
Knockin	116.20
Leebotwood & Longnor	195.43
Leighton & Eaton Constantine	206.53
Llanfairwaterdine	98.59
Llanyblodwel	261.66
Llanymynech & Pant	653.16
Longden	514.46
Loppington	268.22
Ludford	243.58
Ludlow Town	3,379.80
Lydbury North	218.44
Lydham & More	124.07
Mainstone & Colebatch	86.33

2017/18 Parish and Town Council Council Tax Taxbase Summary for Shropshire Council	APPENDIX A
Parish / Town Council	Council Tax Taxbase (Band D Equivalents)
Market Drayton Town	3,687.68
Melverley	52.46
Milson & Neen Sollars	121.57
Minsterley	554.52
Montford	221.84
Moreton Corbett & Lee Brockhurst	126.50
Moreton Say	200.25
Morville, Acton Round, Aston Eyre, Monkhopton & Upton Cressett	350.27
Much Wenlock Town	1,183.68
Munslow	176.02
Myddle & Broughton	588.24
Myndtown, Norbury, Ratlinghope & Wentnor	255.11
Nash	138.11
Neen Savage	153.57
Neenton	64.45
Newcastle	126.05
Norton-In-Hales	263.24
Onibury	129.47
Oswestry Rural	1,555.63
Oswestry Town	5,057.03
Pontesbury	1,175.47
Prees	1,041.62
Quatt Malvern	86.05
Richards Castle	133.53
Rushbury	267.21
Ruyton-Xi-Towns	449.91
Ryton & Grindle	77.91
Selattyn & Gobowen	1,171.67
Shawbury	811.86
Sheriffhales	318.30
Shifnal Town	2,567.50
Shrewsbury Town	23,381.59
Sibdon Carwood	35.42
St. Martins	860.51
Stanton Lacy	165.83
Stanton-Upon-Hine Heath	220.23
Stockton	129.75
Stoke-Upon-Tern	457.96
Stottesdon & Sidbury	312.66
Stowe	47.72
Sutton Maddock	108.25
Sutton-Upon-Tern	405.11
Tasley	395.93
Tong	117.64
Uffington	99.39
Upton Magna	154.36
Welshampton & Lyneal	353.38
Wem Rural	663.20
Wem Town	1,911.97
West Felton	518.26

2017/18 Parish and Town Council Council Tax Taxbase Summary for Shropshire Council	APPENDIX A
Parish / Town Council	Council Tax Taxbase (Band D Equivalents)
Westbury	524.87
Weston Rhyn	821.70
Weston-Under-Redcastle	123.05
Wheathill	74.05
Whitchurch Rural	552.33
Whitchurch Town	3,062.00
Whittington	820.90
Whitton	56.65
Whixall	329.66
Wistanstow	327.61
Withington	104.45
Woore	572.33
Worfield & Rudge	906.09
Worthen with Shelve	757.75
Wroxeter & Uppington	158.14
Shropshire Council Total	106,565.90
Environment Agency - Severn Trent Region	100,183.44
Environment Agency - Welsh Region	4,025.42
Environment Agency - North West Region	2,357.04
Shropshire Council Total	106,565.90

SHROPSHIRE COUNCIL – BENEFITS SERVICE

COUNCIL TAX SUPPORT (CTS)

Introduction

The current Council Tax Benefit scheme is a means tested benefit that helps people with a low income to pay their Council Tax.

From April 2013 this will be abolished and all local authorities will provide a new scheme called 'Council Tax Support'. The funding that is provided for this scheme will be reduced by 10% and therefore it is likely that some people will have to pay more towards their Council Tax bill.

The changes will not affect pensioners even though they will move into the new scheme. The Government have confirmed that all pensioners will be protected and receive the same amount of benefit they do now under the current Council Tax Benefit Scheme.

Each local authority will be able to provide Council Tax support in a different way depending on local needs, funding available and how it can be administered. Each Council is expected to devise a new scheme and then put this to public consultation by the end of 2012.

Our new scheme was devised and published on the Shropshire Council website for customers, stakeholders and other agencies to comment on. Public consultation closed on the 14th December and the new scheme was formally adopted by the Council on 16th January 2013.

Anyone of working age will now be subject to the new scheme from April 2013. The differences that you will see in the new Council Tax Support Scheme are: -

- Removal of second adult rebate
- Reduction of the capital limit from £16,000 to £10,000
- Removal of earnings disregards
- Removal of child benefit disregard
- Increase in non-dependant deductions

*Please note the following amendments are for the calculation of Council Tax Support only and do not affect Housing Benefit calculations. **Removal of Second Adult Rebate***

Second Adult Rebate (2AR) is awarded to a customer based on the circumstances of a second adult living in the property. Under the new scheme this has been abolished and will no longer be effective from 01.04.13.

Pensioner claims will also be affected by this change as the 2AR is granted on the circumstances of the second adult not themselves. Better buy calculations will no longer be applicable from 01.04.13.

Reduction of the capital limit

For working age people the capital limit will reduce to £10,000 from 01.04.13. This will mean that if a customer's savings amounts to more than £10,000 they will not be entitled to CTS. The lower capital limit of £6,000 remains the same.

Tariff income calculations remain as is i.e. from the total amount if capital £6,000 is deducted, the remainder is then divided by 250 if the result is not an exact multiple of £1 the result is rounded up to the next whole £1

All other capital rules including static savings, land and property, shares, etc remain the same.

Removal of Earnings disregards

All income disregards for working age people will cease from the 01.04.13.

Removal of Child Benefit disregards

Child benefit will no longer be disregarded from the calculation of CTS from the 01.04.03.

Increase in non-dependant earned income deductions (working age only)

From 01.04.13 non dep deductions will increase to the following: -

£5 for anyone earning under £100,
£10 for anyone earning between £100 and £150
£20 for anyone earning over £150 per week

This deduction will only be made from their earned income. It won't affect any other income they receive.

Non-dependant earned income deductions (pension age only)

Gross income less than £186.00	=	£3.65
Gross income £186.00 to £321.99	=	£7.25
Gross income £322.00 to £400.99	=	£9.15
Gross income £401.00 or above	=	£10.95

Unearned income will attract the following disregards (working age and pension age):

Others aged 18 or over incl. JSAC & ESAC	=	£3.65
In receipt of Pension Credit, IS, JSA(IB), ESA(IR)	=	nil

(If nil income is added to the claim for the non-dep it appears to take the maximum deduction).

A new minimum earnings threshold will be introduced with effect from 01/04/15 to reflect the current arrangements in the Housing Benefit scheme.

This minimum earnings threshold will help to determine whether a European Economic Area (EEA) national's previous or current work can be treated as genuine and effective for the purposes of deciding whether they have a right to reside in the UK as a worker or self-employed person.

The minimum earnings threshold has been set at the level at which workers start to pay National Insurance Contributions (NICs), currently £153 a week in the 2014/15 tax year. If an EEA national can prove that they have been earning at least this amount for a period of 3 months immediately before they claim CTS their work can be treated as genuine and effective and they will have a right to reside as a worker or self-employed person.

If they do not satisfy the minimum earnings threshold criteria, a further assessment will be undertaken against a broader range of criteria (such as hours worked, pattern of work, nature of employment contract etc.) to determine whether their employment is genuine and effective.

Ultimately, if an EEA national's income does not meet the minimum earnings threshold or the additional criteria to be classified as genuine and effective employment they will not be eligible for CTS.

Special Educations Needs Allowance – to be disregarded in full with effect from 01/09/14

War Pensions / Armed Forces Compensation Scheme Guaranteed Income Payments – to be disregarded in full with effect from 01/04/13 (and to be consistent with Housing Benefit)

From 01/04/15 the CTR scheme will include changes to the habitual residency test to reflect changes to the Housing Benefit (HB) regulations.

The amendments to the CTS scheme removes access to CTS for EEA jobseekers who make a new claim for CTS on or after 1 April 2015. EEA nationals who are self-employed, are workers or who are unemployed but retain their worker status have the same rights to CTS as a UK national and their situation remains unchanged.

EEA jobseekers who are entitled to CTS and JSA(IB) on 31 March 2015 will be protected until they have a break in their claim for CTS or JSA. If their JSA ends because they have started work, then as long as we can be satisfied that their employment is genuine and effective they will be able to access in-work CTS as either a worker or a self-employed person. Claimants receiving in-work CTS beyond 1 April will continue to be able to access CTS, if they become entitled to JSA(IB) on or after that date, but only if they retain their worker status. If they are a jobseeker then their CTS entitlement ends from the Monday following the cessation of work.

SUMMARY OF CHANGES FROM 01.04.13

Current Council Tax Benefit Scheme (CTB)	Council Tax Support (CTS)
Second Adult Rebate - Awarded to the customer based on the circumstances of 'second adult'. Can be awarded due to a 'better buy' comparison	No award due for second person. On 'better buy' calculation customer will only be awarded any CTS due.
Reduction of the capital limit - Upper capital limit of £16,000. Above this limit the person would not qualify for CTB. Lower capital of £6,000. Below this figure amount is ignored. Amounts above £6,000 attract tariff income at £1 for every £250 or part of above the lower capital limit	Upper capital limit of £10,000. Above this limit the person would not qualify for CTB. Lower capital of £6,000. Below this figure amount is ignored. Amounts above £6,000 attract tariff income at £1 for every £250 or part of above the lower capital limit
Removal of earnings disregards – Permitted work - £97.50 Lone parents - £25.00 Disabled, carers or special occupations - £20.00 Couples - £10 Single £5	Permitted work - £0 Lone parents - £0 Disabled, carers or special occupations - £0 Couples - £0 Single £0
Removal of Child Benefit disregard – Child Benefit is fully disregarded for the calculation of CTB	Child benefit is fully included for the calculation of CTS
Increase in non-dependant deductions (using current figures) On pass ported benefit - £0.00 On JSA C/ESAC - £3.30 Works less than 16 hours on maternity, paternity, adoption or sick leave - £3.30 Income more than £394.00 per week – £9.90 £316.00 to £393.99 per week – £8.25 £238.00 to £315.99 per week - £6.55 £183.00 to £237.00 per week - £3.30 £124.00 to £182.99 per week – £3.30 Under £124.00 – £3.30	On pass ported benefit - £0.00 On JSA C/ESAC - £3.30 Works less than 16 hours on maternity, paternity, adoption or sick leave - £3.30 Earnings less than £100 - £5.00 Earnings between £100 and £150 - £10.00 Earnings above £150 - £20.00

APPEALS

There will be no joint HB/CTR appeals – they will be heard separately by different bodies. First Tier Tribunals will hear the Housing Benefit appeals (as now) and the Valuation Tribunals Service will hear Council Tax Support appeals.

The legislation is contained within the Local Government Finance Act. Appeals against the local Council Tax Support Scheme will be covered by Regulation 16(b).

Process:

- The customer firstly needs to write to the Council saying they disagree with the decision. There is no time limit to do this. They can request this at any time.
- If we do not alter our original decision the customer has the right to appeal to the Valuation Tribunal.
- To appeal to the Valuation Tribunal the customer will need to do this on line at www.valuationtribunal.gov.uk
- The customer must complete the on line appeal application within two months of the date of the decision notice sent by ourselves upholding the original decision