



Key Decision: No

Ward(s) Affected: All

Council Tax Support Schemes for 2019/20

Report by the Director for Digital & Resources

Executive Summary

1. Purpose

- 1.1 Members are asked to recommend to their respective Full Councils the Council Tax Support Schemes in respect of 2019/20.
- 1.2 To assist in their decision this report includes details of the costs of the Council Tax Support schemes and an analysis of the responses that were received to the public consultations that were conducted during November & December 2018 in respect of options for the schemes for 2019/20.

2. Recommendations

- 2.1 The Joint Strategic Committee is asked to:
 - (i) Note the content of this report
 - (ii) Consider recommending to Adur District Council that
 - 1. Either
 - a. The Council Tax Support scheme for Adur District Council in respect of working age customers for 2019/20 should be based upon the scheme for 2018/19 with no restrictions; or
 - b. The Council Tax Support scheme for Adur District Council in respect of working age customers for 2019/20 should be based upon the scheme for 2018/19 with the introduction of
 - A £5.00 weekly restriction; and
 - A discretionary budget to support those in severe financial difficulties
 - 2. No other changes should be made beyond necessary technical amendments required to keep the scheme consistent with the national rules in respect of Housing Benefit
 - 3. A further public consultation should be conducted during the summer of 2019 to inform the decision in respect of the scheme to be implemented in respect of 2020/21
 - (iii) Consider recommending to Worthing Borough Council that:
 - 1. The Council Tax Support scheme for Worthing Borough Council in respect of working age customers for 2019/20 should be based upon the scheme for 2018/19 with
 - a. The £5.00 weekly restriction retained; and
 - b. The discretionary budget to support those in severe financial difficulties retained; and
 - No other changes should be made beyond necessary technical amendments required to keep the scheme consistent with the national rules in respect of Housing Benefit
 - 2. A further public consultation should be conducted during the summer of 2019 to inform the decision in respect of the scheme to be implemented in respect of 2020/21

3. Context

- 3.1 Since April 2013 Members have had the freedom to set a local Council Tax Support Scheme in respect of "working age" customers. Both Councils opted to retain the national scheme for 2013/14 and 2014/15 and whilst Adur District Council also retained the national scheme since, Worthing Borough Council introduced a £5.00 per week restriction from 1 April 2015 for all "working age" customers together with a discretionary budget to allow additional assistance to be provided where appropriate.
- 3.2 There are statutory protections for all pensioners and refugees, so local schemes only apply to "working age" customers.
- 3.3 At the meeting of Adur Full Council held on 14 December 2017 it was resolved that:
 - There should be no restrictions introduced in respect of the 2018/19 scheme; and
 - No other changes should be made beyond necessary technical amendments required to keep the scheme consistent with the national rules in respect of Housing Benefit; and
 - A further public consultation should be conducted during 2018 to inform the decision in respect of the 2019/20 scheme.
- 3.4 At the meeting of Worthing Full Council held on 19 December 2017 it was resolved that:
 - The £5.00 weekly restriction should be retained; and
 - The discretionary budget to support those in severe financial difficulties should be retained; and
 - No other changes should be made beyond necessary technical amendments required to keep the scheme consistent with the national rules in respect of Housing Benefit; and
 - A further public consultation should be conducted during 2018 to inform the decision in respect of the 2019/20 scheme.
- 3.5 At its meeting held on 6 November 2018 the Joint Strategic Committee considered a report about the questions to be included in the public consultation for each Council and consultations were subsequently conducted from 15 November 2018 to 14 December 2018.
- 3.6 The content of the consultations was compiled ensuring that the outcomes of the case R(on the application of Moseley (in substitution of Stirling Deceased)) (AP) (Appellant) v London Borough of Haringey (Respondent) were met such that the documents
 - Were clear and understandable, and therefore not unduly complex or lengthy
 - Included information about about realistic alternatives.

4. Issues for consideration

4.1 The introduction of local schemes was accompanied by a reduction of around 10% in the amount of subsidy paid to local authorities. However, the cost of benefits fell during 2013/14 and the final net cost of introducing the scheme in 2013/14 was substantially lower than expected:

| | 2013/14 estimated cost of CTS | Council share of overall cost | Grant received | Net cost | Percentage shortfall in funding |
|----------|-------------------------------------|-------------------------------------|----------------|----------|---------------------------------------|
| | £'000 | £'000 | £'000 | £'000 | % |
| Adur | 4,975 | 856.7 | -850 | 6.7 | 0.78% |
| Worthing | 7,049 | 1,004 | -947 | 5.7 | 5.68% |

- 4.2 Whilst Adur District Council also retained the national scheme for 2015/16 2018/19, Worthing Borough Council amended the scheme in 2015/16 and has retained this amended scheme since. The scheme approved within Worthing:
 - Introduced a £5.00 per week restriction for all "working age" customers; and
 - Created a discretionary £80,000 budget in partnership with West Sussex County Council to allow additional assistance to be provided where appropriate; and
 - Provided 1 x FTE additional member of staff to the Revenues & Recovery Team in anticipation of the additional recovery work that would arise
- 4.3 Over the past few years the cost of Council Tax Support has generally fallen as local employment has improved and as the result of the introduction of the £5.00 weekly restriction in Worthing from 1 April 2015 the overall cost has been:

| | 2012/13 Actual | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 Estimate |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|---------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Adur Worthing | 5,195 7,287 | 4,975 7,049 | 4,633 6,754 | 4,414 5,201 | 4,313 5,167 | 4,314 5,100 | 4,608 5,231 |
| vvortriirig | 7,207 | 7,049 | 0,754 | 5,201 | 5,167 | 5,100 | 5,231 |
| | 12,482 | 12,024 | 11,387 | 9,615 | 9,480 | 9,414 | 9,839 |
| Annual decrease (-) / increase | | -3.7% | -5.3% | -15.6% | -1.4% | -0.7% | +4.5% |

4.4 However, the grant towards the cost of Council Tax Support Schemes has been consolidated into the Revenue Support Grant and the retained business rate scheme which has fallen each year and, the Revenue Support Grant will cease by 2018/19. This means that the Councils face an ever-increasing cost associated with the scheme. By 2018/19, the level of subsidy is estimated to be:

| | 2018/19 cost of CTS | Council share of overall cost | Grant received | Net cost | Percentage shortfall in funding |
|----------|---------------------------|-------------------------------------|----------------|----------|---------------------------------------|
| | £'000 | £'000 | £'000 | £'000 | % |
| Adur | 4,608 | 796.6 | -374.0 | 422.6 | 53.1 |
| Worthing | 5,231 | 705.5 | -417.9 | 287.6 | 40.8 |

4.5 The amount of subsidy that the Councils are required to contribute towards the cost of the schemes will continue to increase as Revenue Support Grant is reduced. Based on a 2% increase in both the basic Council Tax and the Social Care levy from West Sussex County Council in 2019/20, the level of subsidy will increase as follows:

| Net Cost of Council Tax Support | 2013/14 Actual | 2014/15 Actual | 2015/16 Actual | 2016/17 Actual | 2017/18 Actual | 2018/19 estimate | 2019/20 Estimate |
|---------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|---------------------|
| | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 | £'000 |
| Adur | 6.7 | 46.3 | 101.8 | 243.6 | 334.7 | 422.6 | 441.6 |
| Worthing | 57.0 | 125.9 | 16.5 | 133.5 | 224.0 | 287.6 | 304.1 |

- 4.7 The restriction implemented in Worthing in respect of 2015/16 resulted in all working age" customers being asked to pay at least £261.43, subject to being able to apply for additional financial support by way of a discretionary award.
- 4.8 For those customers who were previously in receipt of maximum Council Tax Benefit (and therefore had £nil to pay) this represented a significant change and considerable work was undertaken to engage with these customers to discuss a realistic payment arrangement and ensure that financial inclusion was maximised.
- 4.9 Additionally, the issue of a summons and the Magistrates' Court granting a Liability Order results in costs being added to the account. If an account is subsequently referred to an Enforcement Agent additional statutory fees of either £75.00 or £310.00 will also become due (the level of the fees depends on the stage at which the customer engages with the Enforcement Agent).
- 4.10 In conjunction with the Customer Service Team, an empathetic approach has been taken when considering payment arrangements and where appropriate customers have been provided with assistance to complete an application form for a discretionary award and/or signposted to debt advice agencies. For Members' information, the annual in-year collection rates for the last four financial years have been

| | <u>Adur</u> | Worthing |
|---------|-------------|----------|
| 2014/15 | 97.62% | 98.15% |
| 2015/16 | 97.67% | 97.38% |
| 2016/17 | 97.89% | 97.58% |
| 2017/18 | 97.66% | 97.42% |

5. Engagement and Communication

- 5.1 Separate consultations for the two Councils have been undertaken between 15 November 2018 and 14 December 2018.
- 5.2 The consultations were publicised via social media, a press release and by including paper copies with all Benefit award letters that were issued. Hard copies of the consultations were also available at the Shoreham Centre and Portland House, with an electronic copy being publicised on the Councils' website. Whilst talking to residents the Customer Services Team proactively promoted the survey, a link to the online survey was included in the auto-response from the "revsbens" email box and Members, external partner organisations and the Housing Team were asked to encourage residents to submit responses.
- 5.3 There were 43 (Adur) and 154 (Worthing) responses received to the consultations, which compares with 17 (Adur) and 91 (Worthing) that were received last year. 40 of the Adur responses and 146 of the Worthing responses were submitted online. Details of the Adur results are shown in appendix 1 and the results for Worthing are shown in appendix 2. In summary:

| Overtion | Percentage of respondents | | | |
|--|--|--|--|--|
| <u>Question</u> | <u>Adur</u> | <u>Worthing</u> | | |
| Should a £5.00 per week restriction be introduced (in Adur) or retained (in Worthing)? | Yes: 60.47% No: 39.53% Not sure: 0% | Yes: 21.43% No: 75.32% Not sure: 3.25% | | |
| Should the rules for Council Tax Support be aligned with the rules for Housing Benefit/Universal Credit? | Yes: 60.47% No: 9.30% Not sure: 30.23% | Yes: 88.31% No: 1.30% Not sure: 10.39% | | |

- In order that Members are aware of the impact that the introduction or increase of any restriction on particular client groups, details of the number of live claims for working age customers currently in receipt of Council Tax Support are shown in appendix 3.
- 5.5 Appendix 4 contains an analysis of the position (as at 19 December 2018) of the Council Tax payments received from working age Council Tax Support customers, together with details about recovery action that has been taken for unpaid sums.

6. Financial Implications

When the £5.00 restriction was introduced by Worthing Borough Council in 2015/16, the Council saw an immediate increase in Council Tax income, however to achieve this level of income the Council needed to invest in additional staff, a new hardship fund, and allow for an increased level of write off. The eventual financial benefit was:

| | Overall gain in 2015/16 | Worthing Borough Council share |
|---|-------------------------------|--------------------------------------|
| | £'000 | £'000 |
| Estimated impact of reduced Council Tax | 1,098.7 | 153.5 |
| Support cost on Council Tax income | | |
| Less: Additional staffing required | -20.0 | -20.0 |
| Less: Hardship Fund | -80.0 | -20.0 |
| Less: Allowance for increased write offs @ 5% | -54.9 | -7.7 |
| | 943.8 | 105.8 |

6.2 If Adur members choose to implement a £5.00 per week restriction accompanied by a discretionary Council Tax Support Hardship Fund, the financial gain in respect of 2019/20 is estimated to be:

| | Overall | Adur District Council share |
|--|---------|--------------------------------|
| | £'000 | £'000 |
| Impact of reduced Council Tax Support cost on Council Tax income | 582.7 | 99.1 |
| Less: Additional collection costs | -15.0 | -15.0 |
| Less: Hardship Fund | -60.0 | -15.0 |
| Less: Allowance for increased write offs @ 5% | -29.4 | -5.0 |
| | 483.3 | 64.1 |

7. Legal Implications

- 7.1 In respect of 2013/14 and 2014/15 both Councils adopted an amended "default" Council Tax Reduction Scheme. Adur also adopted the "default" Council Tax Reduction Scheme in respect of 2015/16 and 2016/17. In all instances this was in accordance with The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, Statutory Instrument 2012 No. 2886 and The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, Statutory Instrument 2012 No. 2885.
- 7.2 Any Council Tax Reduction Scheme must comply with the relevant sections of the Local Government Finance Act 2012 and with the delegated legislation under that Act as contained within The Council Tax Reduction Scheme (Default Scheme) Regulations 2012 and the Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012, as amended.
- 7.3 Further, under Schedules 4 paragraph 3 of the Local Government Finance Act 2012 the Councils are required before making the Schemes (and to do so in the following order) to consult with the major precepting authorities, publish a draft scheme in such manner as it thinks fits and consult with such other person as it considers are likely to have an interest in the operation of the Scheme. Note that any revision of a Scheme must follow the same process as the making a Scheme. In the case of *R (Moseley) v London Borough of Haringey [2014] UKSC 56* the Supreme Court held that the

statutory duty of consultation required the consultees to be provided with information about the draft scheme but also with an outline of the realistic alternatives and an indication of the authority's main reasons for adopting the draft scheme.

7.4 There is therefore a requirement to consult annually with residents.

Background Papers

Localising Support for Council Tax in England report to the Joint Strategic Committee held on 22nd July 2014

Welfare Reform Act 2012

Local Government Finance Bill 2012

Minutes of the meetings of the Joint Strategic Committee of Adur District and Worthing Borough Councils held on 26 July 2012, 28 November 2012, 3 December 2013, 2 December 2014, 2 February 2016, 10 January 2017 and 5 December 2017

Minutes of the Adur Full Council meeting held 14 December 2017

Minutes of the Worthing Full Council meeting held on 19 December 2017

Report considered by the Joint Strategic Committee on 6 November 2018

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Sustainability & Risk Assessment

1. Economic

Whilst Council Tax represents an important source of income to the Councils, financial support must be provided to residents on a low income via appropriate Council Tax Support schemes.

2. Social

2.1 Social Value

Matter considered and no issues identified.

2.2 Equality Issues

Matter considered and no issues identified.

2.3 Community Safety Issues (Section 17)

Matter considered and no issues identified.

2.4 Human Rights Issues

Matter considered and no issues identified.

3. Environmental

Matter considered and no issues identified.

4. Governance

Matter considered and no issues identified.

Appendix 1 - results from the consultation for Adur District Council

Forty-three responses were received.

Q1. Of the respondents

- 39 (90.69%) live in Adur
- 3 (6.98%) live and work in Adur
- 1 (2.33%) lives and runs a business in Adur

Q2. The age range of respondents:

| 19 or under | 20 to 29 | 30 to 39 | 40 to 49 | 50 to 59 | 60 to 69 | 70 or over |
|-------------|----------|----------|----------|----------|----------|------------|
| 0 | 2 | 8 | 8 | 11 | 7 | 7 |
| (0.00%) | (4.65%) | (18.60%) | (18.60%) | (25.58%) | (16.28%) | (16.28%) |

Q3. The annual income of respondents:

| £9,999 or | £10,000 to | £15,000 to | £20,000 to | £30,000 to | £40,000 or over |
|-----------|------------|------------|------------|------------|-----------------|
| under | £14,999 | £19,999 | £29,999 | £39,999 | |
| 5 | 5 | 5 | 7 | 3 | 18 |
| (11.63%) | (11.63%) | (11.63%) | (16.28%) | (6.98%) | (41.86%) |

Q4. What's your postcode?

A map of respondents' postcodes is shown after the response to question 9.

| | Yes | No | Don't know/not sure |
|---|---------|----------|---------------------|
| Q5. Do you currently get Council Tax Support? | 3 | 39 | 1 |
| | (6.98%) | (90.70%) | (2.33%) |

| | Yes | No | Prefer not to say |
|-----------------------|----------|----------|-------------------|
| Q6. Are you disabled? | 7 | 32 | 4 |
| | (16.28%) | (74.42%) | (9.30%) |

Q7. If we introduce a restriction of £5.00 per week this would mean that all working age customers who get Council Tax Support would be asked to pay Council Tax of at least £26.00 per month. Should we introduce a £5.00 per week restriction with extra help made available for those who would find paying £5.00 difficult?

- Yes = 26 (60.47%)
 - Currently in receipt of Council Tax Support = 3 (6.98%)
 - Not Currently in receipt of Council Tax Support or not sure = 23 (53.49%)
 - Disabled = 6 (13.95%)
 - Not disabled or prefer not to say = 20 (46.52%)
- No = 17 (39.53%)
 - Currently in receipt of Council Tax Support = 0 (0.00%)
 - Not Currently in receipt of Council Tax Support or not sure = 17 (39.53%)
 - Disabled = 2 (4.65%)
 - Not disabled or prefer not to say = 15 (34.88%)
- Not sure = 0 (0.00%)

Q8. Should the rules for Council Tax Support be the same as the rules for Housing Benefit and Universal Credit (for example, the rules about the way that we work out how much income is coming into the household) so that people understand how the scheme works?

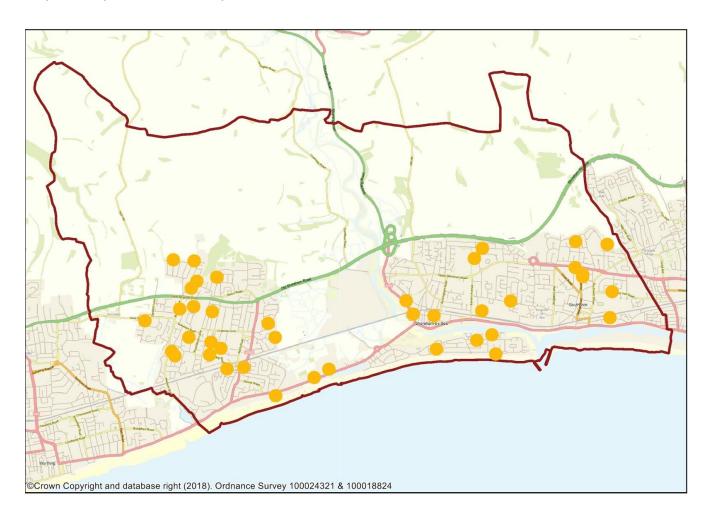
- Yes = 26 (60.47%)
 - Currently in receipt of Council Tax Support = 2 (4.65%)
 - Not Currently in receipt of Council Tax Support or not sure = 24 (55.82%)
 - Disabled = 5 (11.63%)
 - Not disabled or prefer not to say = 21 (48.84%)
- No = 4 (9.30%)
 - Currently in receipt of Council Tax Support = 0 (0.00%)
 - Not Currently in receipt of Council Tax Support or not sure = 4 (9.30%)
 - \circ Disabled = 0 (0.00%)
 - Not disabled or prefer not to say = 4 (9.30%)
- Not sure = 13 (30.23%)
 - Currently in receipt of Council Tax Support = 0 (0.00%)
 - Not Currently in receipt of Council Tax Support or not sure = 13 (30.23%)
 - Disabled = 2 (4.65%)
 - Not disabled or prefer not to say = 11 (25.58%)

Q9. Are there any other changes that you would like to see?

- I am willing to support an increase in Council Tax to provide more money for public services.
- I want the council to revisit the decision to remove weekly bin collections without any form of consultation with residents affected by the change.

- Outgoings need to be taken into consideration as in mortgage payments/house maintenance and heating/water bills etc You should be more realistic about how much capital a person can have before you deduct benefits Penalising people for having over £6,000 or £16000 in this age of huge gap between rich and poor is not ethical in my opinion.
- I want the sheer utter idiocy of cutting the bin collections reconsidered.
- I would support keeping the 100% reduction in council tax for those on low incomes. £5 per week may not sound a lot to many people but can make a big difference to those on low incomes/benefits. We already have far too much reliance on food banks and this move would increase that.
- UC has too big a waiting period when circumstances change people may really struggle if CTax support is based on UC. If someone is on benefits that means they need all of it.
- Stop cutting services challenge your government to redirect the Foreign aid budget to assist our real poverty needs in the UK created by your governments draconian enforced austerity policies.
- If people meet the housing benefit/ universal credit threshold, they should not be required to make a contribution. Surely UC is the MINIMUM required to survive!
- Everybody contributing something no [matter how] little it is.
- Scrap council tax as we get absolutely nothing to show for it. Bin services a waste of time, the parish council sit on any monies they get given and do nothing for the area.
 No police in the area, so tell me what my council tax is for?
- You should investigate more thoroughly who gets help and who doesn't. What about pensioners ... help shouldn't be means tested. To[o] many people on benefits. They take the easy way.
- Pensioners paying it too if they can afford it. They use the most services!
- Reduce senior management at the council, re-introduce street cleaning & drain clearance, tidy up grass verges & prevent parking on grassed areas, mend broken pavements.
- Every household should have to pay something towards council tax as they benefit from the services.
- Disabled persons discount.
- I think it's fair that everyone pays some amount of council tax as everyone uses the services.
- If the overall cost of making the change is more than will be collected then don't make the change. Overall cost must account for IT changes, staff, additional administration etc.
- Every year I receive how my council tax benefit has been worked out notification and yet I am never able to understand it and I have an honours degree! Why, oh why is it still so difficult to comprehend.? Is it done on purpose, so that no one can challenge decision made?

Map of the postcodes of respondents



Appendix 2 - results from the consultation for Worthing Borough Council

One hundred and fifty-four responses were received.

Q1. Of the respondents

- 90 (58.44%) live in Worthing
- 48 (31.17%) live and work in Worthing
- 5 (3.25%) live and run a business in Worthing
- 11 (7.14%) live, work and run a business in Worthing
- Q2. The age range of respondents was from eighteen to eighty, with an average age of just over forty-seven.

Q3. What's your postcode?

A map of respondents' postcodes is shown after the response to question 8.

| | Yes | No | Don't know/not sure |
|---|----------|----------|---------------------|
| Q4. Do you currently get Council Tax Support? | 20 | 132 | 2 |
| | (12.99%) | (85.71%) | (1.30%) |

| | Yes | No | Prefer not to say |
|-----------------------|---------|----------|-------------------|
| Q5. Are you disabled? | 14 | 78 | 62 |
| | (9.09%) | (50.65%) | (40.26%) |

Q6. Should we keep the current £5.00 per week restriction with extra help for those who would find paying £5.00 difficult?

- Yes = 33 (21.43%)
 - Currently in receipt of Council Tax Support = 9 (5.84%)
 - Not Currently in receipt of Council Tax Support or not sure = 24 (15.59%)
 - Disabled = 6 (3.90%)
 - Not disabled or prefer not to say = 27 (17.53%)
- No = 116 (75.32%)
 - Currently in receipt of Council Tax Support = 10 (6.49%)
 - Not Currently in receipt of Council Tax Support or not sure = 106 (68.83%)
 - Disabled = 8 (5.23%)
 - Not disabled or prefer not to say = 108 (70.59%)
- Not sure = 5 (3.25%)
 - Currently in receipt of Council Tax Support = 1 (0.65%)
 - Not Currently in receipt of Council Tax Support or not sure = 4 (2.60%)
 - \circ Disabled = 0 (0.00%)

Not disabled or prefer not to say = 5 (3.25%)

Q8. Should the rules for Council Tax Support be the same as the rules for Housing Benefit and Universal Credit (for example, the rules about the way that we work out how much income is coming into the household) so that people understand how the scheme works?

- Yes = 136 (88.31%)
 - Currently in receipt of Council Tax Support = 14 (9.09%)
 - Not Currently in receipt of Council Tax Support or not sure = 122 (79.22%)
 - Disabled = 12 (7.79%)
 - Not disabled or prefer not to say = 124 (80.52%)
- No = 2(1.30%)
 - Currently in receipt of Council Tax Support = 1 (0.65%)
 - Not Currently in receipt of Council Tax Support or not sure = 1 (0.65%)
 - Disabled =1 (0.65%)
 - Not disabled or prefer not to say = 1 (0.65%)
- Not sure = 16 (10.39%)
 - Currently in receipt of Council Tax Support = 5 (3.25%)
 - Not Currently in receipt of Council Tax Support or not sure = 11 (7.14%)
 - \circ Disabled = 1 (0.65%)
 - Not disabled or prefer not to say = 15 (9.74%)

Q8. Are there any other changes that you would like to see?

• In honesty I don't even think the housing benefit is fair, in the way it is calculated. It is causing a lot of hardship for those on low income

Additional comments provided by respondents

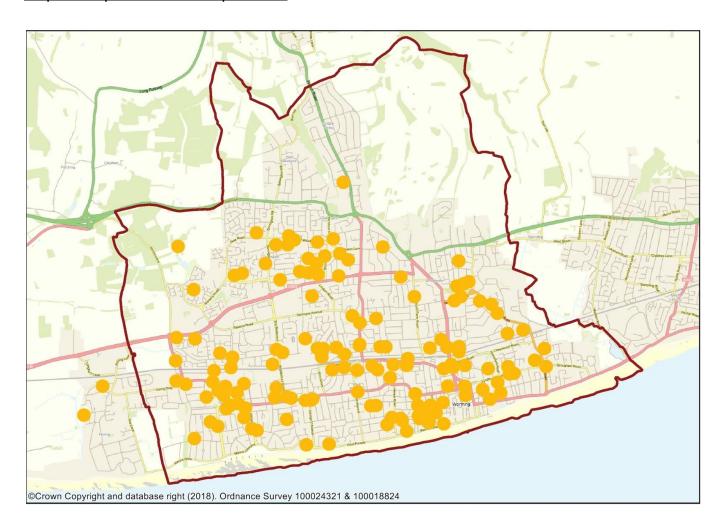
- Agree with changing rubbish collections fortnightly to save money for more important issues.
- Better wording of award letters so claimants understand they can apply for CTDA. Financial Inclusion Outreach Worker to support claimants to apply some are too anxious to visit PH or CAB & have no support network. Others do not understand they need to pay £5/do. Many think it's being deducted from their benefits but this is for previous year's debts & the money they owe is spiralling. Recovery Officers should use reporting functions to identify these households & send appropriate communications each year before the situation sirald & further costs are added. Maybe CTDA former should go to those with CTS awards. Single adults & the childless plus those affected by benefit cap should be picked up automatically for some kind of communication as they can least afford £5/wk.
- Make sure CTDA goes to the most disadvantaged by recruiting a Financial Inclusion Officer urgently & not leaving post vacant as per current plans - potentially cost saving as preventative work could reduce recovery work & work across other teams e.g. Customer Services & also across many other agencies. Could have impact on Housing Options Team too as may reduce risk of homelessness.
- Everyone should contribute to the council services. A minimum of £10 a week should be used.

- Help for people that need it not just those on the scrounge!
- Whatever the system that's implemented the average joe will still get shafted and services will still be cut and those in office will still get a pay rise.
- Human Beings able to agree deferred payments from people struggling. The Council
 could save paper and money by not sending out notices only a few days after a
 missed payment. Saving paper, stationery, postage and staff costs. HUMAN BEINGS
 MAKING HUMAN DECISIONS ARE NEEDED.
- I think that pensioners who have more than just the state pension should help to pay for helping the poorest.
- If people found to be fraudulently claiming council tax benefit, they need to do Community Service and pay back the amount they fraudulent claimed.
- Only people who are actually working 35 hours a week or more should be given extra
 help if they say they can't afford the £5 a week Council Tax. People on benefits who
 aren't working get help with water bills, prescription charges etc etc and people who
 are working a lot of hours on low hourly pay rate get very little help with anything.
- No chief executive and directors who are only thinking of what is in it for themselves, they and past senior management have ruined the town. It's time for them to go!!!!!!!!!!
- No more police increases! Every other govt dept has to cut their cloth. After a commissioner led political pay rise last year for the police, they should be subject to same terms as all govt employees. I do not want to pay more for more police to clamp down on newly created laws just to keep them in employment i.e. hate crimes, anti religion, basically free speech. The UK is amongst the safest societies in the world. So no more money unless all get the same please.
- While China and India increase their emissions by way more than the entire western world reduce theirs, it is time to stop treating people like fools. Keep weekly bin collections. Whatever we do is futile in the greater scheme so stop punishing your locals by either reducing services or increasing costs, in the name of climate change. Ignore this at your peril! A global solution is the ONLY way. I refuse to pay more to offset other countries' ignorance about how we look after our planet.
- Protect the vulnerable yes, but stop making it easy and more beneficial for people to stay out of work. Could you consider some tapered protection, an increase scheme for those who have entered into work? (or maybe just reduce some councillors expenses)?
- I believe it is good to ask for a small weekly payment from all (with exception of protected groups). It gives everyone the responsibility of paying something and making a contribution and lessens the divide. Rest assured those who enjoy privileges that some of the non-benefit-claimers don't, like smoking, alcohol and pets, will still find money to pay for those things. If they have managed to pay it so far then why stop the payment?
- Reduce my council tax bill.
- Scrap the £5.00 per week contribution because it's a lot of money for those on a low income.
- The cost of collecting the £5.00 per week is always likely to exceed the revenue raised from trying to administer and collect it, so stop this failed policy. The £5 per week is in effect reintroduction of a poll tax. It was wrong last time, and it's wrong this time. Add £5 per week to band H properties and second homes instead. That way you get revenue from people with money, and stop wasting money trying to administer and collect from those without cash to spare. You'd also save money by not having to do this exercise every year.
- The government deems that the amount paid to disabled on ESA is what they need to live on by taking £5 a week you are taking from this amount therefore creating hardship. There has been no increase in benefits to claimants for the past approx 5yrs.

This is just making struggling disabled people more vulnerable to greater financial poverty.

- It seems very unfair that disabled people living in Adur do not pay whilst if you live in Worthing you do. This is discrimination.
- Would [like] to see equality across Adur & Worthing with regards to Council Tax.
- Council tax is a significant expense for everyone to pay. It is important that it isn't increased for those that pay to support those that can't.
- I have experienced periods of unemployment in the past and £5 per week is needed towards essential services such as water and electricity.
- Council Tax Support claimants should be entitled to full Council Tax Support as with housing costs via HB or UC if they receive certain benefits or income below a certain amount. When the £5pw contribution was introduced DWP benefits were not increased in line with this & remain frozen. DWP benefits are not calculated to take into account payments for Council Tax &, until they include extra help with this, we should not be charging people entitled to full HB or UC housing costs.
- Your customer services person in Portland House on my last visit was not helpful and I
 am astounded she told me that if I post directly to your letter box it will take 3-4 days to
 get to you as it goes via the post room. I also made a payment that didn't show up on
 my council tax a/c but left my bank.

Map of the postcodes of respondents



Appendix 3 - current numbers of working age customers in receipt of Council Tax Support (as at 19 December 2018)

Total caseload

Adur: 2,199Worthing: 3,387

| Customer circumstances | Adur (number of claims) | Worthing (number of claims) |
|--|----------------------------|-----------------------------|
| Passported - War Pensioners | 0 | 1 |
| Passported - Disabled | 757 | 1,308 |
| Passported - Carer | 102 | 171 |
| Passported - Disabled child | 8 | 14 |
| Passported - Couples and lone parents with at least one child in the household | 219 | 267 |
| Passported - but also working | 5 | 21 |
| Passported - other circumstances | 136 | 335 |
| Non-Passported-War Pensioners | 7 | 3 |
| Non-Passported - Disabled | 163 | 263 |
| Non-Passported - Carer | 41 | 47 |
| Non-Passported - Disabled child | 17 | 14 |
| Non-Passported - Couples and lone parents with at least one child in the household | 393 | 324 |
| Non-Passported - and working | 168 | 307 |
| Non-Passported - other circumstances | 183 | 312 |

[&]quot;Passported" means the customer is in receipt of Income Support, income-based Jobseeker's Allowance or income-related Employment & Support Allowance. In Adur, under the rules for the 2018/19 Council Tax Support scheme these customers generally have no Council Tax to pay.

Appendix 4 - analysis of the position (as at 19 December 2018) in respect of Council Tax payments received from working age Council Tax Support customers and details about recovery action that has been taken for unpaid sums

Adur District Council

| In respect of Council Tax bills for 2018/19 | Working age CTS customers (number/value and percentage) | Non-working age CTS customers * (number/value and percentage)** |
|--|---|---|
| Total number of accounts | 2,199 (7.77%) | 26,103 (92.23%) |
| Total value of gross Council Tax charged (before CTS is awarded) | £3,040,691 (6.39%) | £44,572,478 (93.61%) |
| Total value of Council Tax Support awards | £2,301,942 | N/A |
| Net Council Tax charged | £463,937 (1.23%) | £37,184,189 (98.77%) |
| Council Tax payments received | £291,388 (0.94%) | £30,780,550 (99.06%) |
| Net Council Tax remaining to be paid | £172,549 (2.62%) | £6,403,639 (97.38%) |

| Summons and Court costs raised | £6,180 (10.09%) | £55,055 (89.77%) |
|-----------------------------------|--------------------|---------------------|
| Summons and Court costs withdrawn | £535 (12.60%) | £3,711 (87.40%) |

^{*} The percentage relates to the total value or number ** This column includes pensioners in receipt of Council Tax Support

<u>Adur - current recovery status in respect of Council Tax bills where a Liability Order has been granted</u>

| In respect of Council Tax bills for 2018/19 | Working age CTS customers (number and percentage) | Non-working age CTS customers * (number and percentage)** |
|--|---|---|
| Accounts where a Liability Order has been granted and a response from the customer is awaited in respect of a letter asking them to contact the Revenues & Recovery Team | 9 (10.23%) | 79 (89.77%) |
| Accounts where a Liability Order has been granted and a payment arrangement has been made with the customer | 15 (9.38%) | 145 (90.63%) |
| Accounts where a Liability Order has been granted and an Attachment of Earnings has been set up (for deductions from earnings to be made by the employer) | 1 (5.00%) | 19 (95.00%) |
| Accounts where a Liability Order has been granted and an Attachment of Benefit has been set up (for deductions from benefits to be made by the DWP) | 1 (100.00%) | 0 (0.00%) |
| Accounts where a Liability Order has been granted and an Attachment of Earnings or an Attachment of Benefit is pending | 5 (31.25%) | 11 (68.75%) |
| Accounts referred to Enforcement Agents (bailiffs) | 5 (4.55%) | 105 (95.45%) |
| Accounts where a summons has been issued but a Liability Order has not yet been obtained because the Court date has not yet been reached | 35 (19.89%) | 141 (80.11%) |
| Accounts where a Liability Order has been obtained and a decision needs to be made about what the next recovery action should be | 6 (9.23%) | 59 (90.77%) |
| Accounts where a Liability order has been obtained and the outstanding balance is due to be written off | 1 (100.00%) | 0 (0.00%) |

^{*} The percentage relates to the total number ** This column includes pensioners in receipt of Council Tax Support

Worthing Borough Council

| In respect of Council Tax bills for 2018/19 | Working age CTS customers (number/value and percentage) | Non-working age CTS customers * (number/value and percentage)** |
|--|---|---|
| Total number of accounts | 3,387 (6.73%) | 46,974 (93.27%) |
| Total value of gross Council Tax charged (before CTS is awarded) | £4,148,914 (4.98%) | £79,079,292 (95.02%) |
| Total value of Council Tax Support awards | £2,515,582 | N/A |
| Net Council Tax charged | £1,236,841 (1.87%) | £64,876,298 (98.13%) |
| Council Tax payments received | £794,973 (1.46%) | £53,784,489 (98.54%) |
| Net Council Tax remaining to be paid | £441,868 (3.83%) | £11,091,809 (96.17%) |
| | | |
| Summons and Court costs raised | £65,290 (32.70%) | £134,360 (67.30%) |
| Summons and Court costs withdrawn | £4,770 (30.73%) | £10,750 (69.27%) |

^{*} The percentage relates to the total value or number ** This column includes pensioners in receipt of Council Tax Support

Worthing - current recovery status in respect of Council Tax bills where a Liability Order has been granted

| | • | |
|--|---|---|
| In respect of Council Tax bills for 2018/19 | Working age CTS customers (number and percentage) | Non-working age CTS customers * (number and percentage)** |
| Accounts where a Liability Order has been granted and a response from the customer is awaited in respect of a letter asking them to contact the Revenues & Recovery Team | 64 (23.62%) | 207 (76.38%) |
| Accounts where a Liability Order has been granted and a payment arrangement has been made with the customer | 125 (24.56%) | 384 (75.44%) |
| Accounts where a Liability Order has been granted and an Attachment of Earnings has been set up (for deductions from earnings to be made by the employer) | 4 (6.15%) | 61 (93.85%) |
| Accounts where a Liability Order has been granted and an Attachment of Benefit has been set up (for deductions from benefits to be made by the DWP) | 15 (93.75%) | 1 (6.25%) |
| Accounts where a Liability Order has been granted and an Attachment of Earnings or an Attachment of Benefit is pending | 204 (73.91%) | 72 (26.09%) |
| Accounts referred to Enforcement Agents (bailiffs) | 46 (17.97%) | 210 (82.03%) |
| Accounts where a summons has been issued but a Liability Order has not yet been obtained because the Court date has not yet been reached | 23 (31.94%) | 49 (68.06%) |
| Accounts where a Liability Order has been obtained and a decision needs to be made about what the next recovery action should be | 87 (31.07%) | 193 (68.93%) |
| Accounts where a Liability order has been obtained and the outstanding balance is due to be written off | 2 (20.00%) | 8 (80.00%) |

^{*} The percentage relates to the total number ** This column includes pensioners in receipt of Council Tax Support