Council Tax Support Consultation – 2024/25 Scheme Results

370 individuals responded to the annual Council Tax Support consultation.

The Council Tax Support Scheme:

Central to SKDC's Council Tax Support Scheme are two principles. These are:

- A cap of 80% on entitlement for all applicants of working age. This means anyone of working age eligible for help paying their Council Tax will be entitled to claim for help with **up to but no more than** 80% of their bill.
- Pensioners and vulnerable persons eligible for help paying their Council Tax are protected by legislation.

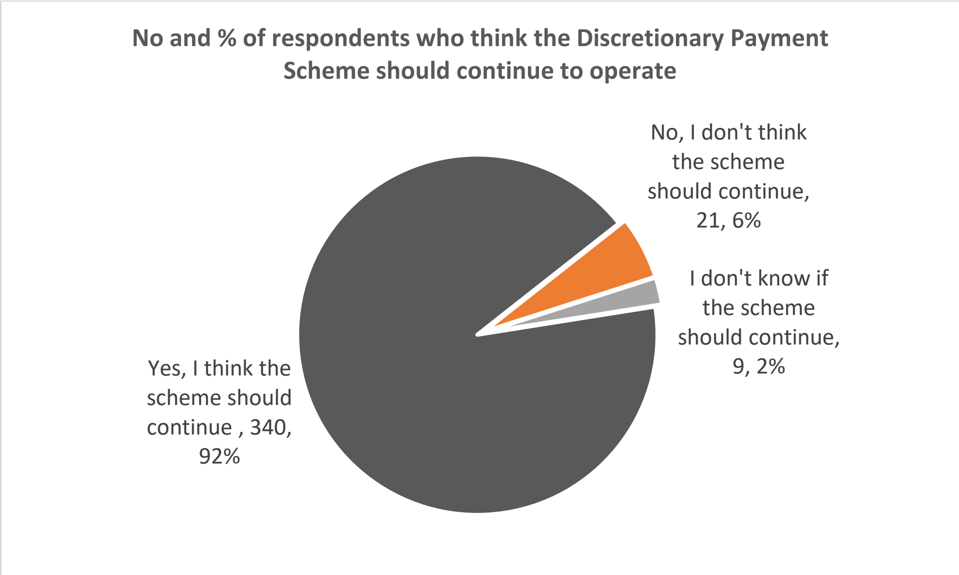
The Discretionary Payment Scheme:

South Kesteven District Council also operates a Discretionary Payment Scheme. This scheme has been designed to offer additional support to those struggling to pay their Council Tax and offers limited short-term assistance to those in receipt of Council Tax Support who need further help.

The Council is proposing that this scheme should continue to operate.

Question. Respondents were asked if they thought the Discretionary Payment Scheme should continue to operate in 2024/25. The majority of respondents thought that it should, as shown here:

	No	%
Yes, I think the scheme should continue	340	91.9
No, I don't think the scheme should continue	21	5.7
I don't know if the scheme should continue	9	2.4
	370	100.0



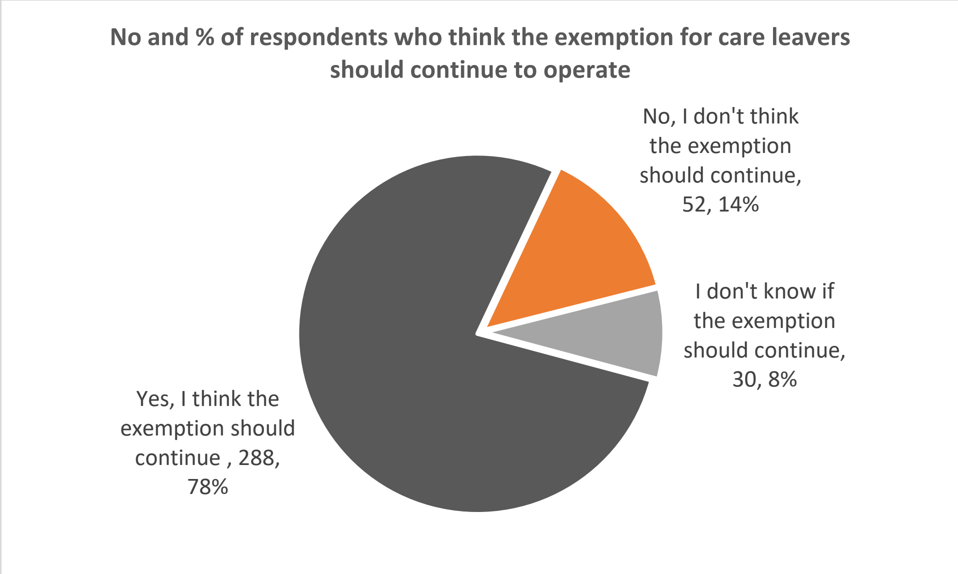
Exemption for young people leaving the care system:

In South Kesteven all young people leaving the care system are currently exempt from paying Council Tax in properties they rent or own, until they are 25.

The Council is proposing to continue to apply this exemption.

Question. Respondents were asked if they thought all young people leaving the care system should continue to be exempt from paying Council Tax for owned or rented properties, until they are 25. Over three quarters of respondents thought this exemption should continue, as illustrated in the table below and pie chart overleaf:

	No	%
Yes, I think the exemption should continue	288	77.8
No, I don't think the exemption should continue	52	14.1
I don't know if the exemption should continue	30	8.1
	370	100.0

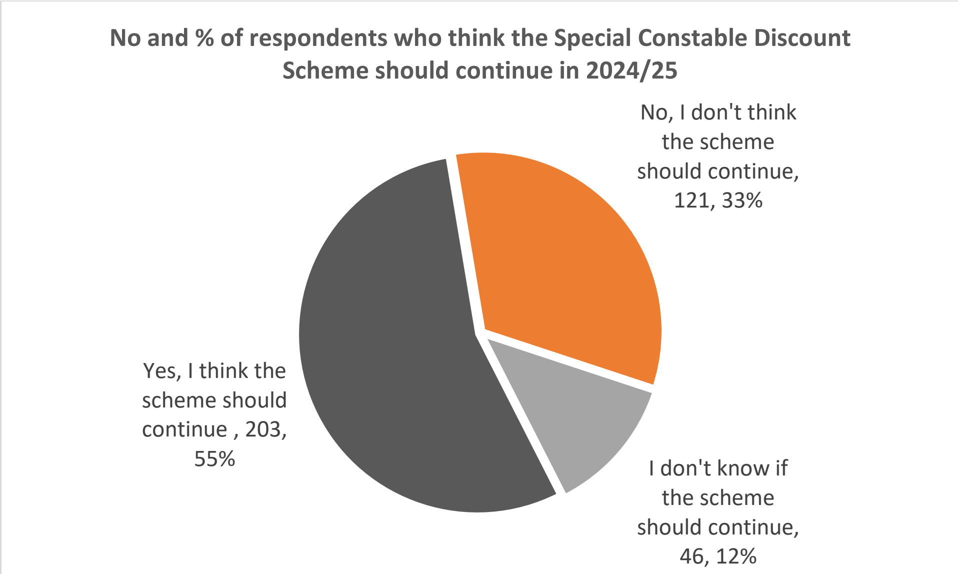


Special Constable Discount Scheme:

In South Kesteven, Special Constables can make an application for a 25% Council Tax discount.

Question. Respondents were asked if they thought the Special Constable Discount Scheme should continue to operate in 2024/25. Just over half of those responding thought it should, as illustrated below:

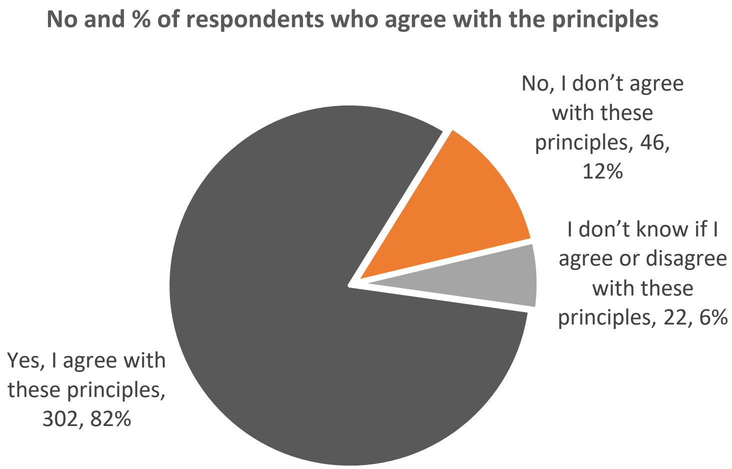
	No	%
Yes, I think the scheme should continue	203	54.9
No, I don't think the scheme should continue	121	32.7
I don't know if the scheme should continue	46	12.4
	370	100.0



Option 1: No change to current scheme

Background	Background to the LCTS scheme is included in the main body of the report.
Proposal for consultation	Current 2023/24 scheme to be retained with no changes made.
Consultation undertaken	Yes – there is a statutory requirement to consult on the 2024/25 scheme, even where no changes are proposed.
Outcome of public consultation	**Question:** Respondents were asked if they agreed with these principles. There was strong support for these principles, as illustrated in the table and pie chart below:

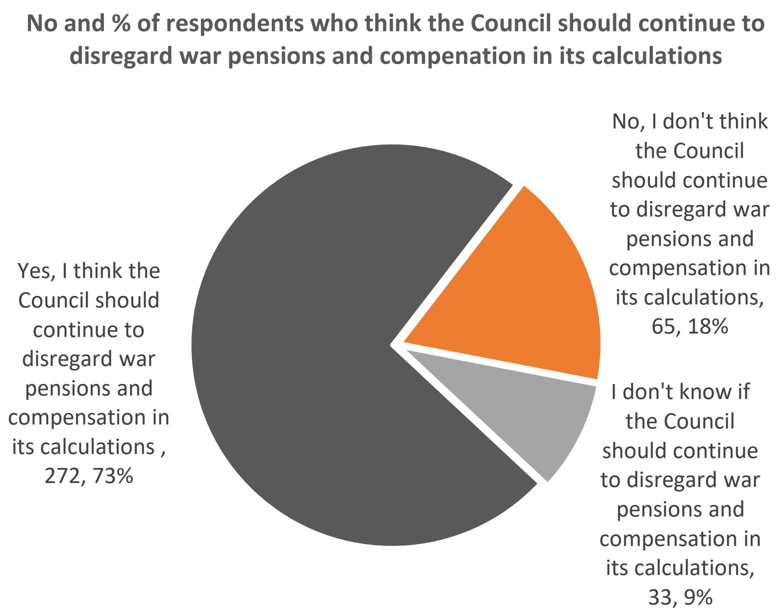
	No	%
Yes, I agree with these principles	302	81.6
No, I don't agree with these principles	46	12.4
I don't know if I agree or disagree with these principles	22	6.0
	370	100.0



Option 1: No change to current scheme	
Option 1: Impact of change if this is approved	
Number of CTS recipients impacted	All recipients would be impacted = **7,152**
Administrative	No administrative changes needed to LCTS scheme regulations.
Financial value	• A static position • The only impact would be the increase in Council tax once this has been set. This is the same impact as in all previous years of this scheme.
Effect on applicants / claim groups	Consistency as to how the scheme is applied and awards made, particularly where an award spans more than one financial year.
Option 1: Impact or actions required if this is not approved	
Administrative	• Changes needed to LCTS scheme regulations. • Increase in administrative activities – the impact of this is dependent on the level of changes • Potential changes to the scheme are detailed in options 2 to 7
Financial value	• Not fully known • These are detailed individually in options 2 to 7
Effect on applicants / claim groups	• Inconsistency as to how the scheme is applied and awards made, particularly where an award spans more than one financial year. • Lack of understanding of changes by claimants.

Option 2: Continue with War Pension and Armed Forces Compensation Disregard for Housing Benefit and Council Tax Support	
Background	• Section 134 8(a) of the Social Security Administration Act 1992, allows local authorities to modify any part of the Housing Benefit scheme to provide for the disregarding of prescribed war disablement pensions or war widow's pensions. • South Kesteven District Council has applied a disregard of 100% through Officer Delegated Decision. • As a result of the 2021/22 Housing Benefit audit, a recommendation was taken forward for the Council Tax Support and Housing Benefit War Pension and Armed Forces Compensation Disregard to be included as part of this consultation and decision making process. • The current scheme provides financial assistance for low-income households in the district and targets a group of individuals who are potentially vulnerable. • Amending the percentage of the disregard to anything less than 100% would create a lack of consistency between the administration of Housing Benefit and Local Council Tax Reduction Scheme (LCTRS).
Proposal for consultation	To continue to disregard 100% of war disablement and war widow's pension.
Consultation undertaken	Yes.
Outcome of public consultation	**Question:** Respondents were asked if they thought the Council should continue to disregard War Pension and Armed Forces Compensation for both Housing Benefit and Council Tax Support calculations. Just under three quarters thought that they should, as illustrated below:

	No	%
Yes, I think the scheme should continue	272	73.5
No, I don't think the scheme should continue	65	17.6
I don't know if the scheme should continue	33	8.9
	370	100.0

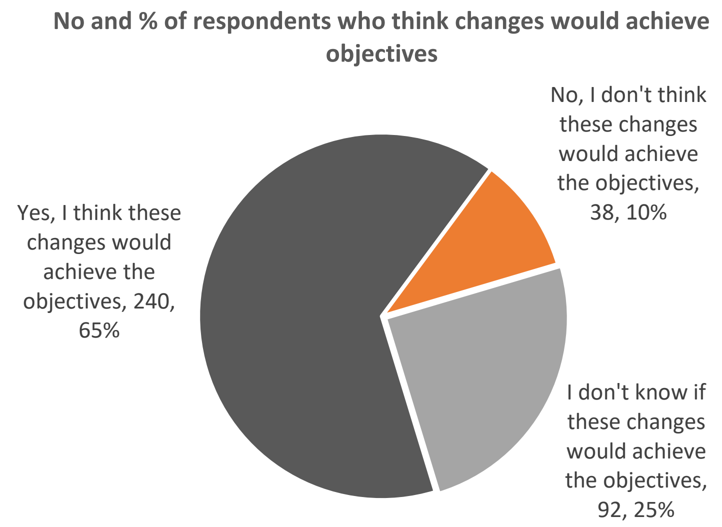
Option 2: Continue with War Pension and Armed Forces Compensation Disregard for Housing Benefit and Council Tax Support	
	
Option 2: Impact of change if this is approved	
Number of CTS recipients impacted	• There are currently **13** recipients of Council Tax Support in receipt of this disregard
Administrative	• LCTS Scheme Regulations would be updated. • Formalises the decision making process.
Financial (value)	• None - this is already in place.
Effect on applicants / claim groups	• Formalises the decision making process. • Due to the nature of such payments, these are attributed to pension age recipients. Any working age recipients will have the war pension disregarded as part of their Universal Credit calculation and is therefore not included as part of the income for their claim for Council Tax Support.

Option 2: Continue with War Pension and Armed Forces Compensation Disregard for Housing Benefit and Council Tax Support	
Option 2: Impact if this is not approved	
Administrative	None – this is already in place.
Financial	None.
Effect on applicants / claim groups	Consistency as to how the scheme is applied and awards made, particularly where an award spans more than one financial year.

Option 3: Regularity of changes to income to be reviewed	
Background	• Large volumes of changes in Universal Credit are received on a daily basis via the Department of Work and Pensions data hub. • Upon analysis, the number of changes received ranges from **12** changes per annum per customer to **28** changes per annum per customer. Often, not all changes are correct or must be actioned, but in all cases, the information must be considered by a Benefits Officer to establish whether action should be taken to align the information within the Council Tax Support assessment with the Universal Credit information. • The sheer volume of changes means that approximately 40% of all Universal Credit customers require an amendment to their Council Tax Support assessment, which in turn, amends their Council Tax instalment. This could result in a Universal Credit recipient receiving an amended Council Tax bill every month. • This is leading to confusion, lack of payments, an increase in administration costs and a reduction in collection.
Proposal for consultation	To consider applying one for the following: • Set an ''assessment period'' during which, any changes to Universal Credit entitlement will not be actioned. The authority will need to decide what changes or exceptions (if any) would trigger a change, and also the period for this this would last. • A tolerance to avoid multiple changes – such as a re-assessment is not undertaken if the change is within a certain financial limit.
Consultation undertaken	Yes.
Outcome of public consultation	**Question:** Respondents were asked if changing the scheme in this way would achieve the objectives listed above. Just under two thirds of respondents thought these changes would achieve the objective of fewer council tax bills being issued.

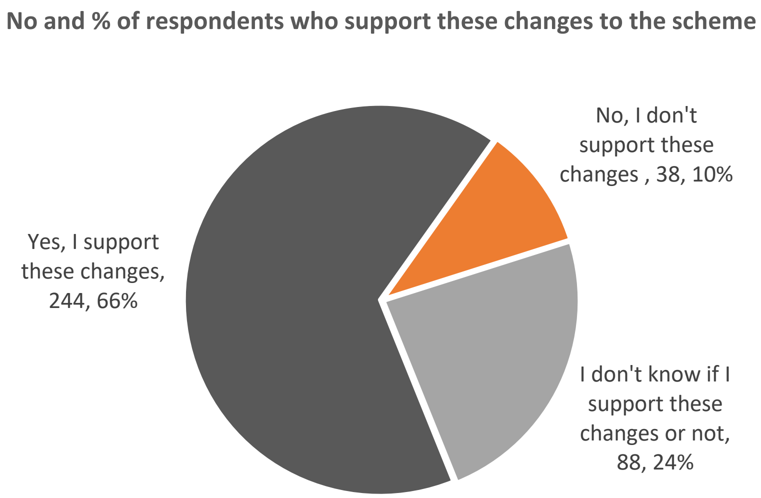
	No	%
Yes, I think these changes would achieve the objectives	240	64.9
No, I don't think these changes would achieve the objectives	38	10.2
I don't know if these changes would achieve the objectives	92	24.9
	370	100.0

Option 3: Regularity of changes to income to be reviewed



Question: They were then asked if they supported this proposed change to the scheme for 2024/25. Two thirds of respondents supported the changes to the scheme as illustrated in the table below and chart overleaf

	No	%
Yes, I support these changes to the scheme	244	65.9
No, I don't support these changes to the scheme	38	10.3
I don't know if I support these changes or not	88	23.8
	370	100.0

Option 3: Regularity of changes to income to be reviewed	
	
Option 3: Impact of change if this is approved	
Number of CTS recipients impacted	• Currently unknown – additional modelling is required
Administrative	• Since July 2023, officers have reviewed the activities needed to implement this change and have determined that there is a significant piece of work needed prior to implementation. This involves the automation of processing the information received from the Department for Work and Pensions (DWP). Automation of this workload is common place amongst many councils and is encouraged by the DWP. Automation reduces processing times and potential hum error. • Once automation is in place, Officers will be able to model the impact of various tolerance levels for changes to income, which will provide a clearer understanding of the financial impact of the Council Tax Support Scheme

Option 3: Regularity of changes to income to be reviewed	
	• Due to the complex nature of this work, any change to the scheme could not be implemented any earlier than 1 April 2025 and would therefore need to be considered for 2025/26 • LCTS Scheme Regulations would be updated.
Financial (value)	• Not yet known
Financial comments	• The administration of fixed assessment periods can be complex. • This will be taken into consideration as part of scheme modelling once automation is in place.
Effect on applicants / claim groups	Reduction in: • Re-assessment process. • Issuing of amended bills, reminders, and summons for non-payment. • Customer contact and confusion. There will be a positive effect on applicants where: - • A fixed assessment period is introduced, and the Universal credit income has increased (no reduction in CTS). • An increase in income occurs and is within the tolerance limit, there will be no change to the CTS award. • This will enable customers to set a budget and take advantage of an increase in income without an immediate change to Council Tax instalments.
Option 3: Impact if this is not approved	
Administrative	The current position will remain.
Financial	The current position will remain.
Effect on applicants / claim groups	• The current position will remain. • The regularity of changes to LCTS awards does cause confusion for customers and can have a negative impact on customers budget.

<table>
<tr><th colspan="2"><u>Option 4 – Capital tariff limit and disregard for working age claimants to be aligned to pension age claimant values</u></th></tr>
<tr><td>Background</td><td>Currently, working age customers with capital over £6,000, have £1 of ‘’tariff income’’ added for every £250.00 of capital they have. This increases the income used within a Council Tax Support scheme assessment by £1 per week.
This could mean that someone with capital up to £16,000 would have the income level within their assessment increased by £40 per week (£16,000 less £6,000 = £10,000 / £250 = £40).
It is proposed to bring this in line with the capital disregard and tariff limit for pensioners, which is £10,000 and £500 respectively. This would result in the income increasing by £12 per week (£16,000 less £10,000 = £6,000 / £500).</td></tr>
<tr><td>Proposal for consultation</td><td>To bring in line working age capital limit and tariff income with that for pensioners, which is £10,000 and £500.</td></tr>
<tr><td>Consultation undertaken</td><td>Yes.</td></tr>
<tr><td>Outcome of public consultation</td><td>Question: When asked if they thought changing the scheme in this way would achieve the objectives of
Equality across both working age and pensionable age applicants
Not penalising those applicants with a higher level of capital (as this would increase from £6,000 to £10,000 and from £250 to £500 respectively) just over three fifths of respondents agreed, as illustrated below:
<table>
<tr><th></th><th>No</th><th>%</th></tr>
<tr><td>Yes, I think these changes would achieve the objectives</td><td>231</td><td>62.4</td></tr>
<tr><td>No, I don’t think these changes would achieve the objectives</td><td>53</td><td>14.3</td></tr>
<tr><td>I don’t know if these changes would achieve the objectives</td><td>86</td><td>23.3</td></tr>
<tr><td></td><td>370</td><td>100.0</td></tr>
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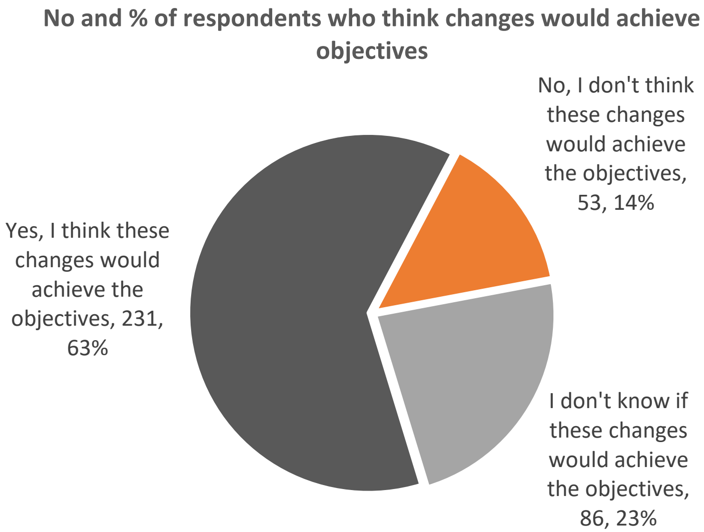
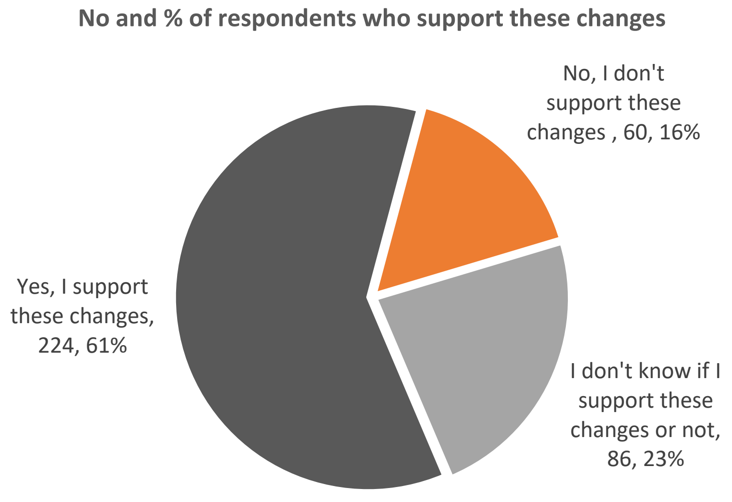
Option 4 – Capital tariff limit and disregard for working age claimants to be aligned to pension age claimant values



Question: They were then asked if they supported this proposed change to the scheme for 2024/25. Two thirds of respondents supported the changes to the scheme as illustrated in the table and chart here:

	No	%
Yes, I support these changes to the scheme	224	60.5
No, I don't support these changes to the scheme	60	16.2
I don't know if I support these changes or not	86	23.3
	370	100.0

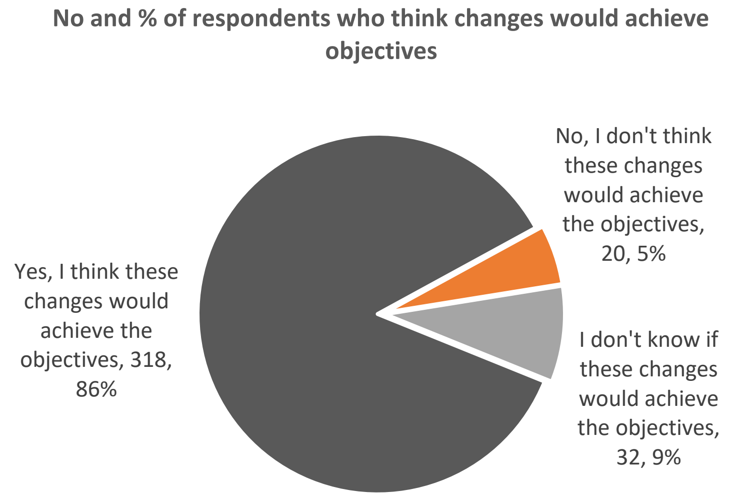
Option 4 – Capital tariff limit and disregard for working age claimants to be aligned to pension age claimant values	
	
Option 4: Impact of change if this is approved	
Number of CTS recipients impacted	82
Administrative	LCTS Scheme Regulations would be updated.
Financial (value)	An increase in the cost of the scheme of £2,323
Effect on applicants / claim groups	• Changing the scheme in this way would ensure equality across both pension and working age applicants. Additionally, the scheme would not penalise those working age applicants with a higher level of capital. • Any claimants impacted would be re-assessed as part of the annual billing process in March 2024. • Positive impact – reduction in tariff income within assessment will result in increased LCTS award.
Option 4: Impact if this is not approved	
Administrative	The current position will remain.
Financial	The current position will remain.

Option 4 – Capital tariff limit and disregard for working age claimants to be aligned to pension age claimant values	
Effect on applicants / claim groups	• The current position will remain. • Other support would still be available for these residents – Cost of Living, Household Support Fund, and advice from support organisations such as Citizens Advice, Money and Pension Service etc

Option 5 – Introduction of a Second Home premium of 100%	
Background	• This is a measure which is included in the Levelling Up & Regeneration Bill to allow councils the ability to charge a council tax premium of up to 100% for any property left empty for more than 72 days a year. • The bill received Royal Assent on 26 October 2023, and was incorporated within the Levelling-up and Regeneration Act 2023: Levelling-up and Regeneration Act 2023 Stages - Parliamentary Bills - UK Parliament • The Council must give residents one year's notice of its intention to charge the 100% premium, therefore, if this were to be effective from 1 April 2025, notice would need to be given prior to 1 April 2024. • If approved, the Council must give residents one year's notice of our intention to charge the 100% premium, therefore, this would be affective from 1 April 2025.
Proposal for consultation	To introduce a second home premium of 100% from 1 April 2025
Consultation undertaken	Yes
Outcome of public consultation	**Question:** When asked if they thought it would achieve the following objectives • Bring long term empty homes back into use • Increase the supply of affordable housing The majority of respondents thought it would, as shown here:

	No	%
Yes, I think these changes would achieve the objectives	318	85.9
No, I don't think these changes would achieve the objectives	20	5.4
I don't know if these changes would achieve the objectives	32	8.7
	370	100.0

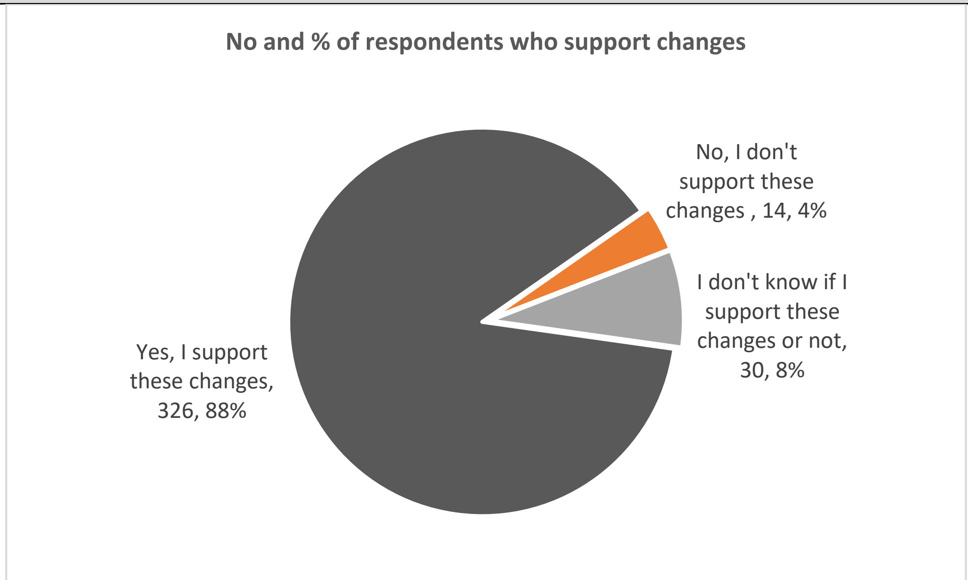
Option 5 – Introduction of a Second Home premium of 100%



Question: They were then asked if they supported this proposed change to the scheme for 2024/25. Just under 90% of respondents supported the changes to the scheme as illustrated in the table and chart below:

	No	%
Yes, I support these changes to the scheme	326	88.1
No, I don't support these changes to the scheme	14	3.8
I don't know if I support these changes or not	30	8.1
	370	100.0

<u>Option 5 – Introduction of a Second Home premium of 100%</u>



Option 5: Impact of change if this is approved	
Number of Council Tax properties impacted	• 353 Council Tax properties currently have a 10% second home discount
Administrative	• Provision can be made as part of the consultation and committee process to ensure that once the bill becomes law, it can be implemented (if approved by Council in January 2024). • If approved by Council, and becomes law by 31 March 2024, the Council must give residents one year's notice of our intention to charge the 100% premium, therefore, this would be affective from 1 April 2025. • Any liable person impacted would receive an adjusted Council Tax Bill as part of the annual billing process in March 2025.
Financial (value)	• A premium would increase the Council tax charge by £631,915 per year. • South Kesteven's share of this additional charge would be £56,872 (9%).

Option 5 – Introduction of a Second Home premium of 100%	
Financial	• Increase in income as a result of an increase in Council Tax charge (premium) • Currently South Kesteven have 353 properties with a second home 10% discount. • The current discount of 10% is at a cost of £56,453 (as of 10 November 2023) • If the introduction of the premium is approved, the 10% discount will be removed and an additional 100% charge of £631,915 will be applied to the 353 accounts.
Effect on applicants / claim groups	Potential hardship as a result of the council tax increase. However, the liable person would be given 12 months' notice of the change
Option 5: Impact if this is not approved	
Administrative	Potential complaints
Financial	Potential non-payment, of premium and original charge resulting inn additional recovery activity
Effect on applicants / claim groups	Currently, SKDC have 353 second homes which are furnished, and receive a 10% discount

Option 6 – Introduction of a Volunteer Council Tax Discount Scheme

Background

- Submission to the Finance, Economic Development and Corporate Services Overview and Scrutiny Committee meeting on Tuesday 22 November 2022 made by Councillor Richard Cleaver under paragraph 6.5 of the Overview and Scrutiny Procedure Rules set out in part 4 of the Council's Constitution.
- In relation to Agenda Item 7 on page 20, would the committee please consider recommending that the Special Constabulary Council Tax Discount Scheme be extended to include volunteer (i.e. unpaid) PCSOs in anticipation of Lincolnshire Police possibly changing its current policy and recruiting such staff in future.

Proposal for consultation

To consider the introduction of a volunteer council tax discount scheme.

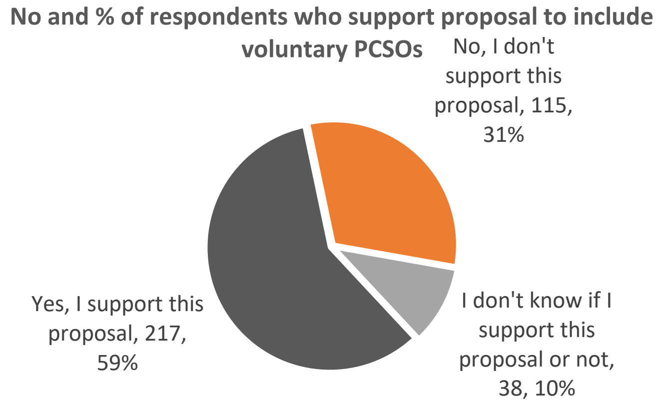
Consultation undertaken

Yes

Outcome of public consultation

Question: When asked if they supported this proposal, just over half agreed as illustrated below:

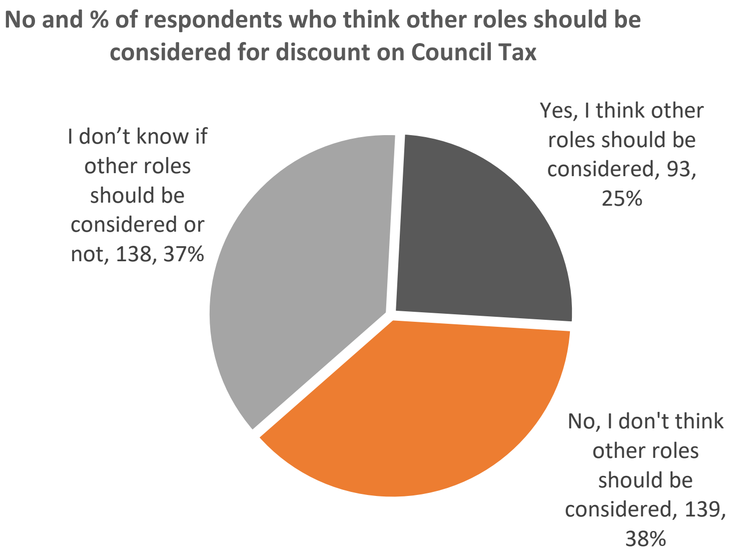
	No	%
Yes, I support this proposal	217	58.6
No, I don't support this proposal	115	31.1
I don't know if I support this proposal or not	38	10.3
	370	100.0



Option 6 – Introduction of a Volunteer Council Tax Discount Scheme

Question: When asked if they thought any other roles should be considered as being eligible for a discount on their Council Tax, around a quarter of respondents thought that there were. This is shown in the table and chart below:

	No	%
Yes, I think other roles should be considered	93	25.1
No, I don't think other roles should be considered	139	37.6
I don't know if other roles should be considered or not	138	37.3
	370	100.0



Option 6 – Introduction of a Volunteer Council Tax Discount Scheme	
	Other roles suggested by respondents included: • Armed Forces Reservists • Carers • Those working for the Emergency Services • Those working in the Voluntary Sector
Option 6: Impact of change if this is approved	
Number of households impacted	Currently unknown – additional modelling is required
Administrative	**Rationale for support:** • Evidence of need would be required to be provided. • Further clarification and understanding would be required as to why this group of volunteers has been chosen. • It should not be assumed that volunteers have low income. **Equality Impact Assessment** • A full and detailed equality impact analysis needs to be completed and considered – as this proposal could open up challenge from volunteer groups who are not considered for this discount. **Recognising eligible persons** • The number of active volunteers within the District is not known (nor within which Wards the volunteers are resident) and as such, any discount offered could have a significant impact on the Council's finances, parish precepts and preceptors as a result of the reduced Council Tax liability. • Clarification would need to be sought as to the Council's definition of a volunteer and the number of volunteering hours, for the purpose of this scheme. • A decision would need to be taken as to whether receipt of any other discounts, exemptions and benefits would deem a person ineligible for this support.

Option 6 – Introduction of a Volunteer Council Tax Discount Scheme	
	Eligibility Criteria • This would need to be determined – taking into account outcomes of the above activities. **Value of award** • The level of discount to be awarded would need to be modelled in line with the eligible persons and eligibility **Application for the discount** • The application process would need to be clearly set out and defined • This would need to include a bespoke online application form, with inclusion of all the above criteria and be able to capture supporting documentation (should that be required) **Administration of the scheme** • A decision would be needed as to the level of evidence to be provided (this would vary depending on where such volunteering would be taking place). • Consideration would need to be given as to any appeal or complaint process and handling of such activities. **Policy approval** • A clear policy (separate to the LCTS Scheme) would need to be produced and approved through the Committee process, setting out all the above. • The policy would need to be approved **prior** to the consultation of the scheme • The policy, along with the equality impact assessment would need to be reviewed on an annual basis. **Consultation of the scheme** • Once all the above information is known, the options can be included within consultation for consideration of a future scheme. • This cannot be included within the 2024/25 scheme as consultation has already taken place.
Financial (value)	**This cannot be modelled as eligibility of the proposed scheme is unknown**
Financial	**Unknown information**

Option 6 – Introduction of a Volunteer Council Tax Discount Scheme	
	• Currently this is unknown as the eligibility and cohort have not yet been determined, making modelling of any such scheme impossible • The number of active volunteers within the District is unknown and as such, any discount offered could have a significant impact on the Council's finances as a result of the reduced Council Tax liability. **Administrative resource (Revenues Council Tax Billing Team)** • There would be the need to consider administrative resource • The cost of this would be dependent on the number of applications made (how many different volunteer types are eligible) and how complex the scheme is • Awards would need to be reviewed on an annual basis **Impact on other Council Tax payers** • There could be an adverse impact on remaining council tax payers (current total households is 66,800) as they could see an increase in their council tax charge to compensate for the loss of income. • Those remaining and impacted would include vulnerable households. • The scheme could be perceived negatively by those who are not eligible – impacting on payment of their own council tax. This would result in additional recovery action, further impact on resource within the Revenues Enforcement Team
Effect on applicants / claim groups	This is unknown at this time
Option 6: Impact if this is not approved	
Administrative	The current position would remain.
Financial	The current position would remain.
Effect on applicants / claim groups	• The current position will remain. • Other support would still be available for these residents – Cost of Living, Household Support Fund and advice from support organisations such as Citizens Advice, Money and Pension Service etc

Option 7 – Introduction of a Veterans’ Council Tax Discount Scheme

Background

- South Kesteven is home to almost 8,700 military Veterans’ (2021 Census), which makes up 7.37 per cent of the districts population.
- During the Finance Overview and Scrutiny Committee meeting on Tuesday 18 July 2023, a motion was put forward and carried, for South Kesteven District Council to consider a Veterans’ Council Tax Discount.

Proposal for consultation

To consider the introduction of a Veterans’ council tax discount scheme and to consider the % of council tax discount to be awarded.

Consultation undertaken

Yes

Outcome of public consultation

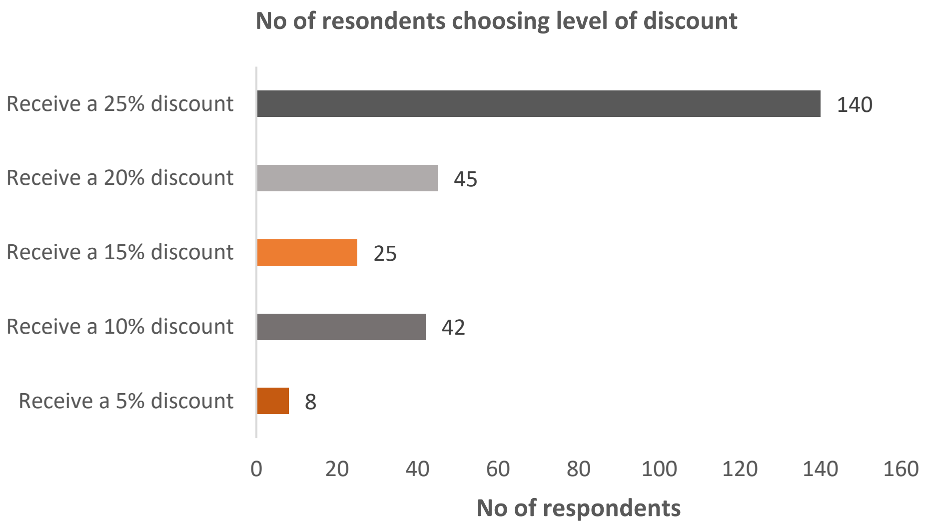
Question: When asked if they would support the introduction of a Council Tax discount for Veterans’, most respondents said that they did. This is illustrated in the table and chart below:

	No	%
Yes, I support this proposal	260	70.3
No, I don’t support this proposal	65	17.5
I don’t know if I support this proposal or not	45	12.2
	370	100.0

Question: Respondents were then asked what level of discount they thought Veterans’ should be entitled to. The most popular choice was to receive a discount of 25%, as illustrated here:

	No	%
Receive a 5% discount	8	3.1
Receive a 10% discount	42	16.2
Receive a 15% discount	25	9.6
Receive a 20% discount	45	17.3
Receive a 25% discount	140	53.8
	260	100.0

Option 7 – Introduction of a Veterans' Council Tax Discount Scheme



Option 7: Impact of change if this is approved	
Number of households impacted	Currently unknown – additional modelling is required
Administrative	**Rationale for support:** • Evidence of need would be required to be provided. • Further clarification and understanding would be required as to why this group has been chosen. • It should not be assumed that a Veteran has a low income. **Equality Impact Assessment** • A full and detailed equality impact analysis needs to be completed and considered. Whilst the status of Veteran is not a protected characteristic under the Equality Act, this proposal could open up challenge from other individuals who are not considered for a discount who must not be discriminated against under the law.

Option 7 – Introduction of a Veterans' Council Tax Discount Scheme	
	Recognising eligible persons • Currently, the number of Veterans' within South Kesteven are 8,693, according to the 2021 Census. • Clarification would need to be sought as to the Council's definition of a Veteran, for the purpose of this scheme. • The Office for Veterans' Affairs defines a Veteran as ''anyone who has served for at least one day in His Majesty's Armed Forces (Regular or Reserve) or Merchant Mariners who have seen duty on legally defined military operations. • Whilst the number of Veterans' is known across the District is not known Wards the eligible Veterans' are resident) and as such, any discount offered could have a significant impact on the Council's finances, parish precepts and preceptors as a result of the reduced Council Tax liability. • A decision would need to be taken as to whether receipt of any other discounts, exemptions and benefits would deem a person ineligible for this support. **Eligibility Criteria** • This would need to be determined – taking into account outcomes of the above activities. • If the decision is based on income, then it may be considered that any scheme is means tested. However, devising a complex scheme will result in additional administrative resource requirements. **Value of award** • The level of discount to be awarded would need to be modelled in line with the eligible persons and eligibility **Application for the discount** • The application process would need to be clearly set out and defined • This would need to include a bespoke online application form, with inclusion of all the above criteria and be able to capture supporting documentation (should that be required)

Option 7 – Introduction of a Veterans' Council Tax Discount Scheme

Administration of the scheme
- A decision would be needed as to the level of evidence to be provided (this would be determined by the eligibility criteria). This would be inline with all other means tested benefits (Council Tax Support, Housing Benefit, Universal Credit etc), along with all current Council Tax Discounts and Exemptions.
- Consideration would need to be given as to any appeal or complaint process and handling of such activities.

Policy approval
- A clear policy (separate to the LCTS Scheme) would need to be produced and approved through the Committee process, setting out all the above.
- The policy would need to be approved **prior** to the consultation of the scheme
- The policy, along with the equality impact assessment would need to be reviewed on an annual basis.

Consultation of the scheme
- Once all the above information is known, the options can be included within consultation for consideration of a future scheme.
- This cannot be included within the 2024/25 scheme as consultation has already taken place.

Financial (value)

- The financial impact has been modelled based on all circa 8,700 Veterans' being fully eligible for the scheme as eligibility criteria has not been agreed, nor do we have the data available.
- Modelling is based on the percentage of discount included within the public consultation – this being 5%, 10%,15%, 20% and 25% of a Band D (£1,961.46) for all 8,700 Veterans'

		Cost of proposed scheme				
		5%	**10%**	**15%**	**20%**	**25%**
Band D	£1,961.46	£98	£196	£294	£392	£490
No. Veterans'	8,700	£853,235	£1,706,470	£2,559,705	£3,412,940	£4,266,176
Town & parish	1%	£8,532	£17,065	£25,597	£34,129	£42,662
SKDC	9%	£76,791	£153,582	£230,373	£307,165	£383,956

Option 7 – Introduction of a Veterans' Council Tax Discount Scheme

PCC	15%	£127,985	£255,971	£383,9656	£511,941	£639,926
LCC	75%	£639,926	£1,279,853	£1,919,779	£2,559,705	£3,199,632

- It is not possible to model this along the taxbase i.e. break down into Council Tax Bands, as the identity and location of the Veterans' is unknown

Financial (comments)

Unknown information
- Currently this is unknown as the eligibility and cohort have not yet been determined, making modelling of any such scheme impossible
- The number of eligible Veterans' within the District is unknown and as such, any discount offered could have a significant impact on the Council's finances as a result of the reduced Council Tax liability.

Administrative resource (Revenues Council Tax Billing Team)
- There would be the need to consider administrative resource
- The cost of this would be dependent on the number of applications made and how complex the scheme is. The more complex the scheme, the more resource would b needed. However, the less complex the scheme, the higher the cost.
- Awards would need to be reviewed on an annual basis

Impact on other Council Tax payers
- There could be an adverse impact on remaining council tax payers of circa 58,200 – if all Veterans' were to be supported (current total households is 66,800) as they could see an increase in their council tax charge to compensate for the loss of income.
- Those 58,200 households impacted would include vulnerable households.
- South Kesteven and precepting authorities may need to consider a reduction other services, should there be a significant financial impact
- The scheme could be perceived negatively by those who are not eligible – impacting on payment of their own council tax. This would result in additional recovery action, further impact on resource within the Revenues Enforcement Team

Option 7 – Introduction of a Veterans' Council Tax Discount Scheme	
	Impact on other services • South Kesteven and precepting authorities may need to consider a reduction in other services, should there be a significant financial impact. • It is likely wider consultation would be needed for any such consideration. Given South Kesteven and precepting authorities are already in the process of budget setting for 2024/25, this would not be able to be considered until 2025/26 budget setting, at the earliest.
Effect on applicants / claim groups	• Some Veterans' are less likely to identify themselves as such. This is particularly true for those who may have had a negative experience of service. • Female Veterans' may have had differing experiences during service and transition, so may be less likely to identify themselves. Veterans' from the LGBTQ+ community may also find engaging with services a challenge due to the historic ban around serving in the armed forces and its implications. • The Office for Veterans' Affairs suggested that policy-makers and service providers should consider capturing data on previous military experience alongside other demographic data. Additionally, there should be consideration of potentially differing experiences of female and LGBTQ+ Veterans', and ensure services are prepared to meet any arising needs. • If personal information is required such as household details, income, capital etc Veterans' may be discouraged from providing their information to support with any future modelling, in advance of any scheme being agreed.
Option 7: Impact if this is not approved	
Administrative	The current position would remain.
Financial	The current position would remain.
Effect on applicants / claim groups	• South Kesteven District Council has signed the Armed Forces Covenant and is a Gold Award holder under the Defence Employer Recognition Scheme. As a result, we support the Armed Forces community. • The Armed Forces Act ensures that members of the Armed Forces community are not disadvantaged as a result of their service when accessing government and commercial services. Special consideration is also appropriate in some cases, especially for those who have given most, such as the injured and bereaved.

Option 7 – Introduction of a Veterans' Council Tax Discount Scheme	
	• As South Kesteven District Council has signed the Covenant, we have a legal duty to ensure that Veterans' and their families are treated fairly. Demonstration of this would be Veterans' and their families would be eligible to apply for the same existing support as other residents within the District – such as Single Person Discount, Council Tax Support, Universal Credit etc. • South Kesteven District Council's Community Engagement Team will be producing an Armed Forces Report and Action Plan, which will be presented to Rural and Communities Overview and Scrutiny Committee on 14 December 2023. The action plan will detail all activities being undertaken by the Armed Forces Officer, as well as the support available for Veterans' across the District. • Other support would still be available for these residents – Cost of Living, Household Support Fund, and advice from support organisations such as Citizens Advice, Money and Pension Service etc • The Council also have departmental Veterans' champions who are able to support with any enquiries relating to Benefits, Housing and Revenues (Business Rates, Council Tax & Rent) relating to liabilities, arrears, eligibility to benefits and discounts and the impact of absence from the household the Veteran and / or their families.