



SOUTH  
KESTEVEN  
DISTRICT  
COUNCIL



## Finance and Economic Overview and Scrutiny Committee

27 June 2024

Report of Councillor Ashley Baxter,  
Cabinet Member for Finance and  
Economic Development

## Veterans' Council Tax Support Scheme

### Report Author

Claire Moses, Head of Service (Revenues, Benefits, Customer and Community)

 [claire.moses@southkesteven.gov.uk](mailto:claire.moses@southkesteven.gov.uk)

### Purpose of Report

The report reviews the financial impact of a potential Council Tax Support Scheme for Veterans and explains the assumptions used to underpin financial modelling. The report also provides details of potential eligibility and consequent resource implications.

### Recommendations

#### The Finance and Economic Overview and Scrutiny Committee:

1. Notes the contents of the report and provides feedback on the modelling undertaken and proposed scheme eligibility.
2. Requests that no further work is undertaken on the development of a Council Tax Support Scheme for Veterans.

### Decision Information

Does the report contain any exempt or confidential information not for publication?

No

What are the relevant corporate priorities?

Connecting communities  
Enabling economic opportunities  
Effective council

Which wards are impacted?

All Wards

## **1. Implications**

Taking into consideration implications relating to finance and procurement, legal and governance, risk and mitigation, health and safety, diversity and inclusion, safeguarding, staffing, community safety, mental health and wellbeing and the impact on the Council's declaration of a climate change emergency, the following implications have been identified:

### ***Finance and Procurement***

- 1.1 The potential financial implications are modelled throughout the report. Many assumptions have been necessary in order to create the financial modelling. The actual financial implication will not be known until the final scheme is known.

*Completed by: Richard Wyles, Deputy Chief Executive and s151 Officer*

### ***Legal and Governance***

- 1.2 Members should take into consideration the comments under the 'Diversity and Inclusion' section set out below when considering this item. Any scheme that is considered would be subject to consultation as set out in section 6 of the report.

*Completed by: Graham Watts, Assistant Director (Governance and Public Protection) and Monitoring Officer*

### ***Diversity and Inclusion***

- 1.3 Should this scheme be taken forward, equality considerations and any subsequent equality impact assessment would be based on the protected characteristics set out in the Equality Act 2010.
- 1.4 Whilst veteran status is not a protected characteristic, the Council does have a responsibility to consider any socio-economic impact of the services it provides and would therefore need to consider the potential for negative impact on these grounds.
- 1.5 This impact would not only need to be measured from the perspective of veterans, if the scheme is *not* introduced, but also from the perspective of our non-veteran population if it *is* introduced.
- 1.6 If the scheme is approved for public consultation, and Equality Impact Assessment will need to be completed prior to and after the consultation process. One of the questions within in the Equality Impact Assessment (EIA) template is "Is it possible the proposed policy or activity or change in policy or activity could discriminate or unfairly disadvantage people?" Discrimination happens when someone is treated

less favourably or put at a disadvantage because of their protected characteristic. In reference to this scheme, the current proposal would discriminate against those in the protected characteristics; age and disability as we know from the ONS data, 50.06% are retired and 6.39% are economically inactive for various reasons: students, long-term unemployed, homemakers, long-term sickness or disability etc.

- 1.7 Whether unintended or not – to discriminate is unlawful. Improving or promoting equality is when we identify ways to remove barriers and improve participation for people or groups with a protected characteristic. Whilst being a military veteran is not an identified protected characteristic under the Equality Act 2010, the Council as a signatory to the Armed Forces Covenant, does have legal responsibilities under the Armed Forces Act 2022. This requires us to ensure that veterans do not suffer disadvantage due to their military service. By proposing a scheme which is only for those veterans who are employed, we are knowingly disadvantaging other military veterans who pay council tax in South Kesteven.
- 1.8 Similarly, in reference to socio-economic disadvantages, whilst not a legal duty in England at the current time, the socio-economic duty sits within the Equality Act 2010 and requires certain public bodies to adopt transparent and effective measures to address the inequalities that result from differences in occupation, education, place of residence or social class. Therefore, an authority to which this section applies must, when making decisions of a strategic nature about how to exercise its functions, have due regard to the desirability of exercising them in a way that is designed to reduce the inequalities of outcome which result from socio-economic disadvantage.

*Completed by: Carol Drury, Community Engagement Manager*

## **2. Background to the Report**

- 2.1 The Finance and Economic Overview and Scrutiny Committee (FEOSC) of 28 November 2023 requested:  
  
*“a report to explore the feasibility of providing Council Tax relief exclusively to employed Veterans residing in Band A properties, considering relief rates of 5% and also 10%, yielding two distinct options. The analysis must encompass a detailed examination of the financial implications on South Kesteven District Council, Lincolnshire County Council and the Police and Crime Commissioner for Lincolnshire.”*
- 2.2 Officers have reviewed the veteran data available and used this to model a potential scheme for consideration by this Committee. There are a number of assumptions to be made, in the absence of full data, all of which are detailed within this report.
- 2.3 The primary and most reliable source of data regarding characteristics of veterans in South Kesteven is from the 2021 Census accessed through the Office for National Statistics (ONS). This is the source of most of the data in this report.

- 2.4 South Kesteven is home to 8,691 veterans, across 6,028 households. The ratio of households to residents implies a significant number of single-person households. 30.90% of veterans live in single-person households compared to 22% of the general resident population. This data supports the financial modelling assumption surrounding Single Person Discount award in Option 2 (paragraph 2.20).
- 2.5 Some data is unavailable, e.g. average veteran weekly wage; and median household income of veterans. Data is available for both metrics for the general population and for the median household income down to quite granular geographies. This is best used as a measure of the general area level of affluence rather than the performance of particular demographics. For example, the average modelled gross household income (2020) in Bourne West is £45,600. It is not known how the 378 veterans living in Bourne West are performing relative to that figure. Some likely have a higher household income, others likely have a lower.

### Starting point – number of Veterans and economic status:

- 2.6 The ONS defines a veteran as “an individual who has served at least one day in either or both the UK regular Armed Forces or reserves”.

The following tables show the breakdown of residents by sex, age and employment status.

Sex				Age		
Male	83.91%	7,293		under 35	4.49%	390
Female	16.09%	1,398		35-49	12.50%	1,086
				50-64	32.86%	2,856
				65+	50.16%	4,359
Employment Status						
Employed		43.54% (2,953)				
Retired		50.06%				
Economically Inactive		6.39%				

- 2.7 The category “Economically inactive” includes students, long-term unemployed, homemakers, long-term sickness or disability etc.
- 2.8 Of the 2,953 in-work households, the breakdown by occupation group is as follows:

Occupation group	No. of households	Percentage
Managers, directors and senior officials	498	16.86%
Professional occupations	497	16.83%
Associate professional & technical	534	18.08%
Administrative and secretarial	155	5.25%
Skilled trades	407	13.78%
Caring, leisure and other service	129	4.37%

Sales and customer service	91	3.08%
Process, plant and machine operatives	442	14.97%
Elementary occupations	200	6.77%

- 2.9 The definition of “employed” for the proposed scheme has not yet been confirmed, therefore, for financial modelling purposes, officers have used the Census data as detailed in paragraph 2.8 – resulting in 2,953 being classed as “employed”
- 2.10 It is not known in which Council Tax Band the veterans reside. ONS operates a strict policy of non-disclosure. Census data is anonymous and as such officers are not able to identify individuals. The data has been treated to prevent disclosure. Therefore, for financial modelling, a number of assumption have been necessary, as detailed in paragraph 2.20 onwards.

### **Potential Scheme Eligibility**

- 2.11 If a scheme were approved, it would require clear criteria for eligibility for financially modelling and for applicants to know whether they would be entitled to support.
- 2.12 Officers have used their knowledge of existing schemes which are administered by the Revenues and Benefits Team. This ensures: consideration for audit and governance requirements; evidence of eligibility; and fairness to taxpayers to ensure appropriate measures are in place to accurately award the support.
- 2.13 A potential scheme eligibility award and review process, based on the comments made at a previous meeting of the Finance and Economic OSC meeting, might be as follows:

#### **1. Application based:**

- This will be an application based scheme to ensure all required evidence is collected and decisions can be based on this evidence.

#### **2. Definition of “veteran”:**

- A veteran is defined 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.

#### **3. Verification of veteran status:**

- The Veterans ID card would be required as part of the application process.

#### **4. Definition of “employed”:**

- The definition of employed would be aligned to that within the existing South Kesteven District Council Localised Council Tax Support Scheme,

this would also include veterans engaging in seasonal work, or on zero-hours contracts with fluctuating incomes

- This would ensure any support awarded by the Council is subject to the same means test and evidence requirement.
- The definition of employed is included in **Appendix 1** of this report.

**5. Evidence of employment:**

- The level of evidence of employment status will also be aligned to that within the existing South Kesteven District Council Localised Council Tax Support Scheme, for the same reasons as stated in point 4 above.
- The evidence requirement is included in **Appendix 1** of this report.

**6. Change in Circumstances – no longer employed:**

- There would be a requirement for the veteran to contact the Council to advise of their change in circumstance which would result in the veteran no longer being entitled to the scheme. The relevant change of circumstances would be defined if a scheme were approved..
- The support would be removed from the date employed status ceased. If the veteran does reach employment status again, a new application would need to be made.

**7. Liability for Council Tax:**

- A person who is not liable to pay the Council Tax charge cannot apply for the support.

**8. Definition of the award:**

- Whilst the scheme will be known as the Veterans' Council Tax Support Scheme, the award will be referred to as a 'discount' to the Council Tax charge.

**9. In receipt of other Council Tax Discounts and/or disregards:**

- A full Council Tax Bill is based on at least 2 adults living in the property – 50% of the bill is attributed to the property and 50% to each adult person (up to 2). Some people are not counted ('disregarded') when working out how many people live in a property. Discounts or exemptions can be awarded where:
  - Everyone in the household is disregarded – this is 50%
  - The person lives on their own or everyone else is disregarded – this is 25%
- Only one application per veteran (in the household) can be made.
- Where more than one veteran is in occupation, each member must complete their own individual application. A total 50% reduction of the full band charge will be awarded. Where an existing discount based on an individual's circumstances has already reached 50%, for some other reason, no further reduction will be awarded.

- Where a single occupier claims the discount, a further reduction of 25% of the full band charge will be made (as an existing 25% discount will already be awarded). Where an existing discount based on an individual's circumstances has already reached 50%, for some other reason, no further reduction will be awarded.

2.14 If a scheme were approved for public consultation, officers would need to produce a Veterans' Council Tax Support Scheme document as part of the wider public consultation.

## Financial Modelling

2.15 For the following options, no precepting authority has confirmed their willingness to agree to a scheme. If a scheme were taken forward as part of consultation for implementation for 2025/26, preceptors would need to be consulted, as would the public. The precepting authorities share of each charge is as follows:

- Lincolnshire County Council – 75%
- Police and Crime Commissioner – 15%
- South Kesteven District Council – 9%
- Town and Parish Councils - 1%

2.16 It is not known which Council Tax Band the veterans reside; therefore a number of assumptions have been made for modelling purposes.

2.17 There are currently **67,010** households within SKDC, of those, **19,977** are in band A – this is **29.81%**.

## Option 1 – Assuming all Veterans live in Band A and all are eligible

2.18 For 2024/25, the average annual charge for a Council Tax Band A for South Kesteven is £1,369.80.

2.19 Assuming all 2,953 veterans would be eligible for the discount and live in Band A, the total cost would be £202,251 for 5% and £404,502 for 10%.

2.20 Table 1 below shows the breakdown of this information and the cost to preceptors.

**Table 1:**

		Cost of proposed scheme	
		5%	10%
<b>Band A</b>	£1,369.80	£68.49	£136.98
<b>No. Veterans</b>	<b>2,953</b>	<b>£202,251</b>	<b>£404,502</b>
<b>Town &amp; parish</b>	1%	£2,023	£4,044
<b>SKDC</b>	9%	£18,203	£36,405
<b>PCC</b>	15%	£30,338	£60,675
<b>LCC</b>	75%	£151,688	£303,376

## Option 2: Extrapolation of SKDC total population to Band A and using this method to apply to Veterans

2.21 As we do not know how many veterans live in Band A properties, we can apply the 29.81% to the total veteran figure. Therefore 29.81% of 2,953 Veterans is 880.

**Table 2: Financial modelling for Veterans in Band A – 5%**

		Cost of proposed scheme	Town & parish	SKDC	PCC	LCC
<b>Band A</b>	£1,369.80	£68.49	1%	9%	15%	75%
<b>Remaining</b>	<b>880</b>	<b>£60,271</b>	<b>£603</b>	<b>£5,424</b>	<b>£9,041</b>	<b>£45,203</b>

**Table 3: Financial modelling for all Veterans in Band A – 10%**

		Cost of proposed scheme	Town & parish	SKDC	PCC	LCC
<b>Band A</b>	£1,369.80	£136.98	1%	9%	15%	75%
<b>Remaining</b>	<b>880</b>	<b>£120,542</b>	<b>£1,205</b>	<b>£10,849</b>	<b>£18,081</b>	<b>£90,407</b>

## Option 3: Award to those Veterans who reside in a Band A, and who are not in receipt of Single Person Discount

- 2.22 There are other discounts and exemptions which can be awarded to an individual which should be included as part of scheme eligibility as per paragraph 2.13 (point 9). Where a discount based on an individual's circumstances has already reached either 25% or 50%, for some other reason, no further discount would be awarded. Due to the unknown information as to which Veterans are in receipt of these discounts and exemptions, for modelling purposes, officers have only included Single Person Discount as an example, therefore, the figures included within this report could be subject to change is a scheme is approved. The actual financial impact would not be fully known unless and until applications were received and awards made.
- 2.23 For modelling purposes, officers have extrapolated the Band A figures from the taxbase against the assumed number of potential eligible veterans of 2,953.
- 2.24 There are currently 8,813 Band A households in receipt of Single Person Discount – equivalent to 13.15% of total households (67,010).
- 2.25 Applying these percentages to the 2,953 Veterans, this could leave 764 Veterans who:
- Live in Band A;
  - Are employed; and
  - Are not in receipt of Single Person Discount



<b>Table 4:</b>	<b>Resident (67,010)</b>	<b>%</b>	<b>Veteran (2,953)</b>
<b>Band A</b>	19,977	29.81%	880
<b>Single Person Discount (SPD)</b>	8,813	13.15%	116
<b>Remaining Veterans</b>			<b>764</b>

- 2.26 These figures have been used to provide modelling for a 5% discount (table 5) and 10% discount (table 8). The tables below show the potential cost of the scheme for all veterans, in Band A only, and of those, who are not already in receipt of Single Person Discount (as detailed in paragraph 2.13, point 9). This leaves a remaining 764 eligible veterans.

**Table 5: Financial modelling for veterans in Band A and are not in receipt of Single Person Discount – 5%**

		<b>Cost of proposed scheme</b>	<b>Town &amp; parish</b>	<b>SKDC</b>	<b>PCC</b>	<b>LCC</b>
<b>Band A</b>	£1,369.80	£68.49	1%	9%	15%	75%
Band A	880	£60,271	£603	£5,424	£9,041	£45,203
Less SPD	116	£7,945	£79	£715	£1,192	£5,959
<b>Remaining</b>	<b>764</b>	<b>£52,326</b>	<b>£523</b>	<b>£4,709</b>	<b>£7,849</b>	<b>£39,245</b>

**Table 6: Financial modelling for all Veterans in Band A and are not in receipt of Single Person Discount – 10%**

		<b>Cost of proposed scheme</b>	<b>Town &amp; parish</b>	<b>SKDC</b>	<b>PCC</b>	<b>LCC</b>
<b>Band A</b>	£1,369.80	£136.98	1%	9%	15%	75%
Band A	880	£120,542	£1,205	£10,849	£18,081	£90,407
SPD	116	£15,890	£159	£1,430	£2,383	£11,917
<b>Remaining</b>	<b>764</b>	<b>£104,653</b>	<b>£1,047</b>	<b>£9,419</b>	<b>£15,698</b>	<b>£78,490</b>

### **Impact on the billing and recover of Council Tax**

- 2.27 There is a strong likelihood that the administration of a scheme would cause significant confusion and uncertainty to applicants and the council.

If the discount were awarded only to employed veterans, this could result in numerous changes to the award / removal of the discount during the year, which would have a negative impact on the billing and recovery of Council Tax.

- 2.28 Council Tax legislation requires the Council to give 14 days' notice of a change to an instalment – whether this be a new date or a new amount to be collected.

- 2.29 Where a discount is awarded or removed, the 14 days applies. This in turn would impact on recovery of the Council Tax. This is already the case for those taxpayers in receipt of Universal Credit (UC), where the UC award fluctuates each month, usually due to a change in earned income, the Council Tax Support is also re-assessed each month. This results in an adjustment to the Council Tax Support award, amending the Council Tax instalment.
- 2.30 Consequently, the taxpayer could receive numerous bills during the year causing confused and late payments. In turn, this could lead to customer complaints, disputes and recovery action in the event of non-payment.
- 2.31 To mitigate this outcome, officers have considered the review of circumstances upon the anniversary date of application. However, this would not be in line with all other discounts and benefits where the notification of a change is required by the applicant, with the changes being processed as and when they occur.

### **Administrative Cost of the scheme**

- 2.32 The administrative cost of the scheme would depend on the scheme eligibility. Factors which will impact the administrative process and related costs of the scheme are:
- Assessment of proof of veteran status;
  - Assessment of proof of employment status;
  - Assessment during the year as a result of changes to employment status (potential for discount to be removed and reinstated a number of times);
  - Follow-up where required proof is not received within timescale;
  - Administration of complaints where discount is not awarded;
  - Administration of reconsideration and appeals where discount is not awarded;
  - Annual review of awards to ensure employed status is accurate – this would include the issuing of letters, invitation to re-apply, review of evidence provided.
  - Administration and recovery of non-payment as a result in changes to instalments.
- 2.33 If scheme eligibility is approved as outlined above, the skills required by the officer(s) will be multi-disciplinary. They will need to have an understanding of complex scheme eligibility (particularly concerning the definition of employed), council tax legislation and recovery legislation.
- 2.34 Currently these roles are split between three teams due to the volume and complexity of the work involved. However, it would be anticipated the activities regarding scheme eligibility and council tax legislation could be undertaken together, with the recovery activities moving into the existing Enforcement Team.
- 2.35 In considering whether additional staffing would be required, the Head of Service would need to consider the impact this work will have on the existing teams. The

teams are currently managing an increase in workload due to changes in legislation and external factors such as cost of living. **Introducing a new discount, without additional resource, would result in a reduction in current processing times, which in turn would increase the number of complaints and reduce income to the Council through non-payment.**

- 2.36 Having considered all activities required and compared this to the activities needed for current Council Tax Discounts and the Council Tax Support assessments (employment checks), officers have been able to estimate the potential increase in staffing required to administer the scheme.
- 2.37 If the scheme was available to all 2,953 veterans (as detailed in Option 1), it is estimated that an additional **3 FTE** would be required in order to undertake all activities and associated recovery action. This has been estimated at an additional salary cost of **£93,243** per annum.
- 2.38 If the scheme was available to (the remaining) 760 veterans (as detailed in Option 2), it is estimated that an additional **1.5 FTE** (support needed during absences) would be required in order to undertake all activities and associated recovery action. This has been estimated at an additional salary cost of **£46,622** per annum.
- 2.39 Officers would recommend the recruitment of fixed term posts for at least 12 months to ensure all initial applications can be processed. This will also ensure all related activities can be managed – such as scheme processed, complaints, appeals and recovery actions.

### **Existing Support available for Veterans**

- 2.40 It is appropriate to consider the development of a new Veterans' support scheme alongside existing support that already exists for the veteran community.  
  
Most veterans transition into civilian life without difficulty but some need help and support from mental health and other social care provision.
- 2.41 There is a significant amount of support available to veterans.  
  
South Kesteven is the only Council in Lincolnshire to employ a dedicated Armed Forces Officer.
- 2.42 Additionally, all Lincolnshire District, Borough and City Councils, along with Lincolnshire United Hospital NHS Trust have recruited a dedicated Lincolnshire Armed Forces Community Covenant Officer. The officer is working on a new county-wide partnership collaboration project, which is hosted by North Kesteven District Council and supported by Debbie Nicholls, South Kesteven District Council Armed Forces Officer. This is a unique co-funded role fundamental to ensuring the delivery of the Armed Forces Covenant across Lincolnshire, working closely with all seven District, Borough and City Councils, Health and Education authorities to assist with their compliance.

- 2.43 The Armed Forces Community Covenant Officer has a significant understanding of the needs of members of the Armed Forces Community and the organisations operating to support them. As part of their remit, they will be committed to increasing awareness of the Covenant amongst both military and civilian populations.
- 2.44 The Armed Forces Community Covenant Officer is currently producing a Support for Armed Forces Veterans Directory (Appendix 2). This is currently in draft form and is very much a work in progress. The document will show the services and support available to Armed Forces personnel, veterans and their families. It is intended this information will be included as a dedicated page on the Connect to Support website (an online information and advice library, community directory and marketplace for citizens of Lincolnshire ([www.lincolnshire.connecttosupport.org](http://www.lincolnshire.connecttosupport.org)) and on our own website. The electronic version of the document has hyperlinks for each of heading. Steps will be undertaken to make this information is available for residents who do not have on-line access.

### **3. Key Considerations**

- 3.1 In developing the modelling for each of the Veteran Discount Scheme options, assumptions have been made because a significant amount of key information has been required for modelling as detailed in paragraph 2.8 and 2.10 of this report.
- 3.2 It is not possible to determine how many eligible veterans reside in Band A properties, consequently assumptions have been made for all financial modelling from paragraph 2.6 onwards.  
Restricting the potential award of a Veterans Council Tax Support Scheme to Band A residents makes an unlikely assumption that all veterans in need of support live in a Band A property. This could result in veterans living in Band B to H being negatively impacted by the introduction of the scheme. This could be interpreted as inequitable treatment of some veterans.
- 3.3 The Armed Forces Covenant Duty and Obligation states veterans are not to be disadvantaged because of their service. Consideration needs to be given to whether veterans are currently being disadvantaged because of their service or whether they could be if a discount is introduced. Currently, all veterans are able to apply for the same existing benefits and discounts as non-veterans. If this discount is introduced, there will be some veterans who are not eligible and are therefore disadvantaged due to their service i.e. those in Council Tax Band B to H and those who are not employed.
- 3.4 In making these assumptions, there are a number of consequences which need to be considered including
- The financial impact of any award over and above that modelled – this impact would include South Kesteven DC, Lincolnshire County Council and the Police and Crime Commissioner;

- The resource impact if the number of applications exceeds those expected (maximum expected is 2,953 based on ONS data and assumptions)

## **4. Other Options Considered**

- 4.1 A number of options have been considered as detailed within this report.
- 4.2 Option 1: To award a 5% Veteran Discount to all employed Veterans, in a Council Tax Band A property, regardless of the award of any other existing discounts and disregards.
- 4.3 Option 2: To award a 10% Veteran Discount to all employed Veterans, in a Council Tax Band A property, regardless of the award of any other existing discounts and disregards.
- 4.4 Option 3: To award a 5% Veteran Discount to all employed Veterans, in a Council Tax Band A property, taking into the account the award of any other existing discounts and disregards (therefore, where a discount based on an individual's circumstances has already reached either 25% or 50%, for some other reason, no further discount will be awarded).
- 4.5 Option 4: To award a 10% Veteran Discount to all employed Veterans, in a Council Tax Band A property, taking into account the award of any other existing discounts and disregards (therefore, where a discount based on an individual's circumstances has already reached either 25% or 50%, for some other reason, no further discount will be awarded).

## **5. Reasons for the Recommendations**

- 5.1 The November meeting of the FEOSC requested Officers research and present a report of the feasibility of a Veterans' Council Tax Discount Scheme. This work has been undertaken and it is clear that a scheme which applies only to employed veterans living in Band A properties is NOT feasible for the following reasons.
- 5.2 A scheme would be inequitable because it would apply to some veterans and not others
- 5.3 The scheme would give a financial benefit to some veterans on higher incomes but would be denied to some veterans on low incomes
- 5.4 The administration of the scheme would cause a significant cost and resource issue to the council.

- 5.5 The scheme would be complex, convoluted and confusing to many people including veterans.
- 5.6 It is uncertain how the other precepting authorities will respond to the likely significant reduction in Council Tax income.

## **6. Consultation**

- 6.1 The indicative timetable to approve any new discount scheme would need to be considered as part of the annual review and public consultation of the Localised Council Tax Support Scheme.
- 6.2 The Localised Council Tax Support Scheme 2025/26 will need to be considered by Council no later than 31 January 2025 as the Billing Authority is required to approve the scheme after public consultation for implementation from 1 April 2025..
- 6.3 The timetable is as follows: -
- 17 July 2024: Finance and Economic Overview and Scrutiny Committee – outcome of any actions arising from the meeting on 27 June 2024 .
  - 17 September 2024: Finance and Economic Overview and Scrutiny Committee – proposed Localised Council Tax Support Scheme 2025/26 – to include the proposal for Veterans Discount, along with draft scheme eligibility (if approved) for public consultation.
  - 1 October 2024 to 31 October 2024: Public and Major Precepting Authority consultation process. The Council is required to review their current Localised Council Tax Support scheme. The proposals and recommendations will seek to ensure the Council has a robust review of its current scheme and understand the implications of adopting a new scheme.
  - 4 November 2024: Consultation analysis.
  - 26 November 2024: Finance and Economic Overview and Scrutiny Committee – review the outcome of consultation and proposed scheme for 2025/26
  - 16 January 2025: Cabinet – recommendation of scheme for 2025/26 for Council.
  - 30 January 2025: Council – decision required: approval of final 2025/26 scheme for implementation from 1 April 2025. The Local Government Finance Act 2012 requires a full review of the scheme by the Billing Authority. South Kesteven District Council will need to approve a new scheme after consultation by 31 January.

## **7. Background Papers**

- 7.1 This matter was considered at the meeting on 28<sup>th</sup> November 2023 and the report can be accessed here: [Agenda for Finance and Economic Overview and Scrutiny Committee on Tuesday, 28th November, 2023, 2.00 pm | South Kesteven District Council](#)

## **8. Appendices**

- 8.1 There are two appendices to this report:
- Appendix 1: Definition of employed
  - Appendix 2: Armed Forces Veterans Directory