## Cabinet – 12 December 2012

## Localised Council Tax Support Scheme 2013/14

- **Portfolio:** Councillor Christopher Towe Finance and Resources
- Service: Benefits
- Wards: All
- Key decision: Yes
- Forward plan: Yes

#### 1. Summary

The council currently administers housing benefit and council tax benefit on behalf of the Department of Work and Pensions and receives subsidy for the benefits it pays. The Welfare Reform Act will abolish both benefits; with housing benefit over time becoming part of the new universal credit and council tax benefit being replaced by a locally designed council tax support scheme to operate from April 2013.

- 1.2 Members considered options for the delivery of a local scheme at the meeting of 12<sup>th</sup> September 2012. The preferred option selected to go forward to public consultation was to fully fund the reduction in grant from other council efficiencies, savings or other income streams, and adopt the current council tax benefit scheme rules.
- 1.3 This option is the most feasible solution to implement given the time constraints. Some effects of this option include:
  - Removes the requirement to allow for increased collection costs, adverse impact on cash flow and bad debt provision.
  - Current council tax benefit customers would not see a reduction in their entitlement.
  - Reduces the requirement for major software changes and the associated testing, training and implementation.

The selection of this option would enable the council to develop a more considered scheme for 2014/15 onwards.

1.4 A copy of the proposed local scheme can be found on the committee and management information system (CMIS) and a copy will be available in each of the group rooms prior to the meeting.

#### 2. Recommendations

- 2.1 That, after considering the outcomes of the consultation and the equality impact assessment, Cabinet recommends to Council the adoption of the government's default scheme for our 2013/14 localised council tax reduction scheme, with amendments for the full disregard of all war disablement and war widows' pensions
- 2.2 That Cabinet recommends tp Council to delegate to the Councils Chief Finance officer the authority to make amendments to the scheme to reflect any changes required by legislation and or government guidance, in consultation with the portfolio holder.

### 3. Report detail

- 3.1 The existing council tax benefits scheme is a national means tested benefit paid to help low income households meet their council tax liability. In 2011/12 the council awarded circa £30 million. Over 35,000 Walsall households receive this benefit with an average award of approximately £740 per year. There are 16,499 pensioners and 18,617 working aged customers. Of the working aged customers 10,000 households have children and 5,100 of these have children less than 6 years old. 3,450 working aged customers are disabled.
- 3.2 The Government's objectives of localising council tax support are stated as being:-
  - Giving local authorities a greater stake in the economic future of their local area and to create stronger incentives to work
  - Give local authorities significant control over how the 10%+ reduction in expenditure on council tax is achieved.

Draft regulations have been circulated to enable authorities and IT companies to develop systems/schemes but secondary legislation is not expected to be passed until the end of November 2012.

- 3.3 From the draft regulations we are already aware of the following:
  - All Pensioners must be protected from any reduction in entitlement and a prescribed scheme will be set by government.
  - In designing local schemes, Local Authorities are reminded of their responsibilities in relation to vulnerable groups and individuals and the Department for Communities and Local Government (DCLG) consultation response makes specific reference to the following Acts:
    - 1. the Child Poverty Act 2010, which imposes a duty on local authorities and their partners, to reduce and mitigate the effects of child poverty in their local areas;

- 2. the Disabled Persons (Services, Consultation and Representation) Act 1986, and Chronically Sick and Disabled Persons Act 1970, which include a range of duties relating to the welfare needs of disabled people;
- 3. The Housing Act 1996, which gives local authorities a duty to prevent homelessness with special regard to vulnerable groups.
- No scheme should create a disincentive to work.
- The change to the funding mechanism will result in a fixed grant from Government with expenditure which may fluctuate higher or lower that the grant income due to local demand needs.
- Schemes may be revised from one year to the next but not within year.
- 3.4 At a meeting held on 12 September 2012, the Cabinet resolved that the Council's preferred option for our 2013/14 localised council tax reduction scheme is to match the eligibility rules and award calculations of the existing CTB scheme and that consultation should go forward on that basis.
- 3.5 Consultation on Walsall's preferred option commenced on 13 September 2012 and the results are detailed in **Appendix 1**.
- 3.6 The Local Government Finance Act received royal assent on 31st October 2012 confirming that full council adoption of a scheme by 31 January 2013. The Secretary of State will issue two sets of regulations:a. The Prescribed Requirements Elements that must be included in any council tax reduction scheme
  b. A Default Scheme this will automatically become a billing authorities' scheme if a council fails to approve a local scheme by the January deadline.
- 3.7 The current CTB regulations allow authorities to have local discretion on disregarding some or all of any War Disablement or War Widow's pensions for the purposes of calculating income. The definition of payments, pensions or allowances falling under the definition of War Disablement pensions (WDPs) and War Widow's pensions (WWPs) is prescribed by the government and this also includes payments made under the Armed Forces Compensation Scheme. Currently all prescribed WDPs and WWPs are fully disregarded for the purposes of calculating CTB IN Walsall
- 3.8 Due to the late issue of the regulations (expected end of November) it is proposed to proactively adopt the government default scheme as Walsall's Council Tax Reduction Scheme for 2013/14 with the addition of the full income disregards for WDPs and WWPs.
- 3.9 The government default scheme will replicate the eligibility and calculation rules of the current CTB regulations and will already satisfy the 'Prescribed Requirements'. It will also contain up-rated applicable amounts (allowable living expenses) in line with the Consumer Price Index (CPI) as published in September 2012 i.e. a 2.2% increase. This is the same methodology currently used for annual up-rating in CTB and consistent with other social security

benefits (e.g. Housing Benefit). Non-dependant charges are contributions expected from other adults living in a household who are not dependant on the claimant or partner for financial support. In the prescribed requirements (see section 13a above) these levels will be set for pensioner claims and in the default scheme the levels will be exactly the same for working age claims (as is currently the case in CTB).

Although the default scheme is intended for use where authorities fail to set a scheme, proactive adoption of the default scheme as Walsall's scheme will lessen the risk of legal loopholes in the documentation.

#### 4. Council priorities

4.1 The changes and decisions required may have a severe negative impact on the council's priorities as the reduction in grant income will take money out of the local economy. Dependant on the preferred option selected there may also be a potential for an adverse impact on the health and well being of our residents.

#### 5. Risk management

5.1 The legislative changes and the decisions required to support these changes pose a potential significant financial and reputation risk.

#### 6. Financial implications

- 6.1 Government's intention is for the funding of localised council tax schemes to be provided through the business rates retention scheme rather than a separate grant, for all authorities except local policing bodies. To secure the reduction in subsidised expenditure an upfront grant being 90% of the forecast subsidised council tax benefit expenditure for 2013-14 will be allocated.
- 6.2 Funding will not be ring- fenced, and billing authorities will have choices about how they design their schemes, taking into account factors including: the cost of providing services; available funding - including funding for council tax support schemes - whether raised locally through business rates, or provided by Government; and decisions about council tax.
- 6.3 All data at present is indicative, however initial financial modelling has identified that Walsall Council's own reduction (excluding precepting authorities) is in the region of 10.98% based on the 2010/11 data. Extrapolating this to 2013/14, using the predicted rise in case load and benefit claimants, the pressure for the council (excluding impact on precepting authorities) could be in the region of £3.3m.
- 6.4 As the new funding mechanism is fixed if there is an increase in demand for localised council tax support any additional cost will have to be met by the council. As pensioner take up increases, due to the protection of this group, additional pressure will be placed on council finances. A reserve may need to be considered once more data is available.
- 6.5 The current medium term financial plan assumes the reduction will not be passed to benefit clients.

#### Legal implications

- 7.1 The Welfare Reform Act 2012 and the Local Government Finance Bill 2012 contain provisions for the abolition of council tax benefit and the creation of new localised council tax support schemes.
- 7.2 Regulations relating to the localised council tax benefit scheme are not expected until late autumn 2012.
- 7.3 The Housing Benefit and Council Tax Benefit (War Pension Disregards) (Amendment) Regulations 2009 updates the definitions contained in The Housing Benefit and Council Tax Benefit (War Pension Disregards) Regulations 2007.

#### 8. **Property implications**

8.1 There are no property implications.

#### 9. Staffing implications

9.1 There are no direct implications from this report, although staffing implications may arise as the preferred localised council tax scheme is researched and designed for 2014/15

#### 10. Equality implications

- 10.1 The Government has stated that local schemes should provide support for the most vulnerable. The Government have not prescribed the protection that local authorities should provide for vulnerable groups other than for pensioners, but issued guidance in May 2012 on the existing duties local authorities must take into account in relation to vulnerable groups in designing their schemes. These cover the following:
  - the public sector equality duty set out in section 149 of the Equality Act 2010
  - the duty to mitigate child poverty under the Child Poverty Act 2010, and
  - the duty to prevent homelessness under the Housing Act 1996.

The guidance does not tell local authorities what they must do in their schemes to be compliant with these duties, but states that this needs to be tailored to their own specific circumstances.

10.2 An Equality Impact Assessment has been undertaken, the outcomes of which are attached in **Appendix 2.** 

#### 11. Consultation

- 11.1 The statement of intent issued by the department for Communities and Local Government specifies the consultation must take place in the following order:
  - a. Consult any major precepting authority
  - b. Publish a draft scheme in such a manner as it thinks fit, and
  - c. Consult other such persons as it considers are likely to have an interest in the operation of the scheme.
- 11.2 Given the limitations on time an 8 week consultation period commenced 13<sup>th</sup> September 2012 following the selection of a preferred draft scheme. The results of the consultation are included in **Appendix 1**

#### **Background papers**

The Welfare Reform Act 2012 The Local Government Finance Act 2012 The Housing Benefit and Council Tax Benefit (War Pension Disregards) (Amendment) Regulations 2009 Further information regarding council tax reduction scheme can also be found on the following DCLG website:http://www.communities.gov.uk/localgovernment/localgovernmentfinance/counciltax /counciltaxsupport/ Cabinet report 12 September 2012.

#### Author

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RD BD

Rory Borealis Executive Director Resources 19 November 2012

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Councillor Christopher Towe Portfolio holder Finance and Personnel

19 November 2012

## Appendix 1: Localised Council Tax Support Consultation.

The formal consultation ran from 12<sup>th</sup> September 2012 to 11<sup>th</sup> November 2012.

The consultation was conducted for a period of eight weeks. The time table was decided after consideration of the following:

- Impact of the proposals i.e. proportionate to the level of change.
- Budgetary/ political timetables.
- Time to consider feedback and understand the key themes and impacts.
- Time to make changes resulting from the consultation through the internal governance processes.

#### The consultation was intended to reach the following groups:

- Members (Scrutiny and performance panel).
- Precepting authorities.
- General public
- External stakeholders.

#### The consultation process included the following activities:

- Council website
- Briefing external stakeholders
- Distributed leaflets
- Press release

#### The results of the consultation.

Agree	Disagree	Other
111	1	4

#### Channels of feedback.

Post	Electronic
99	17

96% of the responses agreed with council's proposal to retain the existing scheme. People felt that they were experiencing severe hardship and would have found it difficult to manage any additional financial pressures.

There was a theme running through all the responses that the council should protect the vulnerable, disabled and single parents from any additional financial burden. This group felt that they are experiencing major difficulties in coping with the day to day financial affairs.

One person disagreed with the scheme. Stating that everyone should pay. Why should the hard working people be asked to pay more?

Four responses expressed no preference but were very critical of the government polices. They felt too much money was going towards foreign aid and not enough spent in this country.

#### Stakeholder consultation.

They agreed with the council's proposal to run with the existing scheme. They appreciated that the council was facing major financial issues. They felt that the council needs to protect the most vulnerable people in Walsall. They also recognised that next few years are going to be very challenging for everyone.



### Equality Impact Assessment (EqIA) for Policies, Procedures and Services

Guidance document to be used with this form:

Equality Impact Assessment (EqIA) for Policies, Procedures and Services

		Date proposal started	May 2012
		Date proposal completed (due or actual date)	Due 1 April 2013
Proposal name	Localising Council Tax Suppor	t	
Directorate	Resources		
Service	Benefits Service		
Responsible Officer	Lynn Hall, Head of Benefits, H	allLynn@walsall.gov.uk	

1	What is the purpose of the proposal?	Yes / No	New / revision
	Policy		
	Procedure		
	Internal service		
	External service	Yes	Revision
	Other - give detail		

# 2 What are the intended outcomes, reasons for change, who it is intended to benefit and how the proposal can impact on equality groups?

At the moment lower income households pay a reduced – or in some cases zero – amount of Council Tax through a system of relief called Council Tax Benefit. As part of the Spending Review 2010, the Government announced that it intended to abolish Council Tax Benefit (CTB) and replace it with a localised support scheme from 1 April 2013. Government also announced that expenditure allocated to the localised scheme would be reduced by 10% and any increase in expenditure above what is forecast



by The Department for Communities and Local Government (DCLG) must be funded locally by the Council. The Council was required to develop and publish a preferred scheme and consult on this scheme. Its considered the following options;

The Government's objectives of localising council tax support are stated as being:-

- Giving local authorities a greater stake in the economic future of their local area and to create stronger incentives to work
- Give local authorities significant control over how the 10%+ reduction in expenditure on council tax is achieved.

Continuing to calculate benefit in the same way under the new local scheme as it was under the old national scheme for 2013/14 will ensure that there is no further reduction in household incomes as a result of council tax benefit at a time when households are being impacted by a number of other welfare reforms:

- Local housing allowance reducing housing benefit in private sector
- Increased non dependant deductions- on-going
- Social sector under occupation April 2013
- Household benefit cap April 2013
- Social fund changes April 2013
- Universal Credit phased from Oct 2013 -2018

#### Impact on equality groups

All the options will have some effect on people with protected characteristics, however the Government has advised that: 'If Council decides that the benefits of the proposal are sufficient to outweigh the impact on those who share the protected characteristic, the ability to explain the justification for continuing with the policy will assist to demonstrate that 'due regard' has been paid to the Equality Duty.'

The Government has been clear that, in developing local council tax reduction schemes, vulnerable groups should be protected and has stated that there are some groups of people who may be detrimentally impacted and adjustments need to be made:

- **low income pensioners** should be protected from any reduction in support. pensioners who would currently be eligible for support with their council tax bill. Unlike most other groups, pensioners cannot be expected to seek paid employment to increase their income.
- disabled people and carers have rights under the Disabled Persons (Services, Consultation and Representation) Act 1986, and Chronically Sick and Disabled Persons Act 1970
- local authorities under The Child Poverty Act 2010, imposes a duty on to have regard to address **child** poverty and their partners, to reduce and mitigate the effects of child poverty in their local areas;

• armed forces covenant: current provision to fully disregard income received from the War Pensions Scheme will continue in the proposed scheme.

In the Government's Localising Council Tax Equality Impact Assessment it was expected that there would be no disproportionate affect on gender or ethnicity.

#### Local Impact

The proposal to adopt the preferred option for the 2013/14 scheme will result in least change in impact on protected groups as benefit will be calculated in the same way under the new localised scheme as it was under the old national scheme. As shown above other options are all likely to have an adverse impact on particular protected groups and/or a range of other disadvantages.

#### Age

There is a potential negative impact on all working age people who currently receive CTB and transition to the New Council Tax Support will be affected. Low income pensioners will not be affected by the scheme.

CTB is currently a means tested benefit so the income of the customer is set against an 'applicable amount' set by the government on a yearly basis and represent the needs of person claiming benefit and their family, if they have one. Under 25's receive a lower applicable amount which means that they receive a lower award of benefit. Continuing to calculate benefit in the same way under the new scheme as it was under the old national scheme for 2013/14 will mean this group will continue to receive less benefit than someone over 25.

There is no single change that can be implemented to fully mitigate this impact due to the large numbers affected.

#### Disability

This group is protected and therefore there would be no impact. However if there were to be a change depending on disability some of the customers are more likely to be unemployed. Additional costs relating to disability mean some people rely heavily on benefits. Parents of disabled children are less likely to be in employment. People with mental health problems or learning disability may have difficulty in coping with or understanding a new system. It could take an extended time to gain access to the service as communication may be difficult and require alternative formats e.g. visual, hearing, learning disability.

#### Marriage and Civil Partnership

Current data held suggests that same sex couples are very much underrepresented in benefit claims compared to heterosexual couples. There is no evidence available to indicate that there could be an adverse impact to this group as a

Equality Impact Assessment (EqIA) for Policies, Procedures and Services

consequence of these proposals.

#### Sex

Lone parent households are affected disproportionately and as lone parents are predominantly female the impact on women is likely to be disproportionately higher than the impact on men.

There is a higher percentage of females claiming Council Tax Benefits compared to their representation in the Walsall population.

We are not required to collect information on the following characteristics in the claiming process:

- Gender Reassignment
- Pregnancy and maternity
- Sexual Orientation
- Race
- Religion or Belief

The Council has a duty to review the CTB scheme on an annual basis, this review will include reviewing the EqIA with data will continued to be gathered and analysed about benefit customers.

The decision to adopt option 1: Fully Fund and continue with current CTB scheme and fund reduction in grant from other sources may have equality implications depending on what other sources are used. This may require an impact assessment.

#### 3 Summarise your business case, engagement and consultation.

Walsall Council awards over £30m of CTB per year to over 34,000 households and of these 14,614 pay no council tax at all. The amount that Walsall Council will have to find in order to adhere to the Government requirements is approximately £3m. The Council's budget does not provide for the loss of funding; so we need to consider how we could save this amount from the new scheme. Also it is possible that further savings will be required over the next few years, if more residents require help to pay their council tax and /or the level of funding from the Government reduces even further.

Extensive research was carried out to assess the different options available to fund this, taking into account the restrictions placed by Government on vulnerable groups who should be protected from any increase in payment. Summary of findings:

• Total number of pensioners receiving Council Tax Benefit (CTB) 15,812

- Total number of working age receiving CTB (non- passported) 5,116
- Total number of working age receiving CTB (pass-ported)13,979
- Total number receiving CTB 34,907
- Total number receiving CTB excluding pensioners 19,095

Examples of clients cases were calculated to aid in the process:

• Case A:

Mr + Mrs R have 3 children. Total weekly Income £397.08 – CB £47.10, ESA £71.00+£28.15, DLA £77.45 + child tax credit £173.88

- Case B: Miss B has 1 child weekly income of £215.57 (CB £20.30 = tax credits of £195.27)
- Case C:

Mr L single disabled customer weekly income of £ 151.95 (DLA £41.10 Incap £110.85)

## **Option 1 Fully Fund**

## Continue with current CTB scheme and fund reduction in grant from other sources

Reasons for this option	Reasons against this option	
<ul> <li>No impact on current benefit claimants</li> <li>Time to develop more considered scheme for year 2 onwards.</li> <li>Impacts of other LA local schemes can be reviewed</li> <li>Collection rates maintained</li> <li>Less likely to impact on precepting authorities than other option</li> <li>Less impact on council tax base and rates / values of collection</li> </ul>	<ul> <li>£3.6m savings to be found elsewhere</li> <li>Adopting a less generous scheme in future may cause transitional issues</li> </ul>	

Effect on the Clients			
Client	Current weekly payment £	Revised weekly payment £	Weekly increase £
Mr + Mrs R	0	0	0
Miss B	£8.38	£8.38	0
Mr L	£5.10	£5.10	0

### Option 2 Continue with current level of support by adopting the Government Default scheme.

Fully pass on the reduction in grant to customers i.e. fund the reduction in grant by reducing the maximum liability to 78% for ALL working age people.

Reasons for this option	Reasons against this option
<ul> <li>Spreads the cut evenly across working aged</li> <li>No additional savings to be made</li> </ul>	<ul> <li>Reduces entitlement and increases council tax payment for 18,830 households</li> <li>Need to collect council tax from additional 14,614 households who currently pay nothing</li> <li>Collecting more from low income households</li> <li>Additional provision required for non collection and increased recovery costs</li> <li>Greater impact for precepting authorities and reduces council tax base</li> </ul>

#### **Effect on the Clients**

Client	Current weekly payment £	Revised weekly payment £	Weekly increase £
Mr + Mrs R	0	£5.03	£5.03
Miss B	£8.38	£13.41	£5.03
Mr L	£5.10	£10.13	£5.03

Option 3a Partially fund the reduction in grant by protecting disabled and reducing liability to 78% for all other working age claimants

Reasons for this option	Reasons against this option
<ul> <li>Can align to local priorities</li> <li>Can protect claimants who are not able to work or work in a limited capacity</li> <li>1,268 disabled customers affected</li> </ul>	<ul> <li>Data (not currently held) may need collecting from pass-ported cases to ensure correct classification as disabled</li> <li>This option will yield £3,412,498 – shortfall of £187,502 to be found from other sources</li> </ul>

#### Effect on the Clients

Client	Current weekly payment £	Revised weekly payment £	Weekly increase £
Mr + Mrs R	0	0	0
Miss B	£8.38	£13.41	£5.03
Mr L	£5.10	£5.10	0

Option 3b Partially fund the reduction in grant by protecting families with children and reducing liability to 78% for all other working age claimants

Reasons for this option	Reasons against this option	
Can align local priorities	<ul> <li>Child benefit is now disregarded as income</li> </ul>	
<ul> <li>Can protect claimants who are not able to work</li> <li>10,221 working aged claimants with children</li> </ul>	<ul> <li>This option will yield £2,988,826 – shortfall of £611,174 to be found from other sources</li> </ul>	

Effect on the Cli	ents Current weekly payment f	Revised weekly payment f	Weekly increase f
Mr + Mrs R	0	0	0
Miss B	£8.38	£8.38	0
Mr L	£5.10	£10.13	£5.03

Option 3 (c) Partially fund the reduction in grant and implement an increase in the taper from 20% to 65% for ALL working age claimants

Reasons for this option	Reasons against this option		
<ul> <li>This brings the taper in line with housing benefit and universal credit</li> </ul>	<ul> <li>Affects the working aged not pass-ported and may not support the transition into work</li> <li>Collection from claimants on low incomes</li> <li>This option will yield £1,110,917 – shortfall of £2,489,083 to be found from other sources</li> </ul>		

## Effect on the Clients

Client	Current weekly payment £	Revised weekly payment £	Weekly increase £
Mr + Mrs R	0	0	0
Miss B	£8.38	£22.85	£14.47
Mr L	£5.10	£17.04	£11.49

The impact to the council of each option was calculated:

Option	Impact to the council
1 - Fully fund	£3.3m (£3.6)
2 - Fully pass on the reduction to the claimants	nil
3 (a) - Partially pass on the reduction to claimants (vulnerable)*	£187,502
3 (b) - Partially pass on the reduction to claimants (children)	£611,174
3 (c) - Partially pass on the reduction to claimants	£2,489,083

#### **Engagement and consultation**

Elected Members considered all the options for the delivery of a local scheme at the meeting of 12<sup>th</sup> September 2012. The number and complexity of the options was taken into account and agreed that only the preferred option would go forward to public consultation. This was option 1; to fully fund the reduction in grant from other council efficiencies, savings or other income streams, and adopt the current council tax benefit scheme rules.

This option was the most feasible solution to implement given the time constraints.

Some effects of this option include:

- Removes the requirement to allow for increased collection costs, adverse impact on cash flow and bad debt provision.
- Current council tax benefit customers would not see a reduction in their entitlement.
- Reduces the requirement for major software changes and the associated testing, training and implementation.

The selection of this option would enable the council to develop a more considered scheme for 2014/15 onwards.

We have ensured that all interested parties are able to give their view and influence the design of the preferred scheme. This has included precepting authorities, e.g. fire service and police before wider public consultation took place. The formal consultation ran from 12<sup>th</sup> September 2012 to 11<sup>th</sup> November 2012. The consultation was conducted for a period of eight weeks. The time table was decided after consideration of the following:

- Impact of the proposals i.e. proportionate to the level of change.
- Budgetary/ political timetables.
- Time to consider feedback and understand the key themes and impacts.
- Time to make changes resulting from the consultation through the internal governance processes.

#### The consultation was intended to reach the following groups:

- Members (Scrutiny and performance panel).
- Precepting authorities.
- General public
- External stakeholders.

#### The consultation process included the following activities:

- Council website
- Briefing external stakeholders
- Distributed leaflets
- Press release

## The results of the consultation

To find the 10% reduction in funding through reduced spending in other areas:

Agree	Disagree	Other
111	1	4

#### Channels of feedback.

Post	Electronic
99	17

The overwhelming of the responses agreed with council's decision to retain the existing scheme. People felt that they were experiencing severe hardship and would have found it difficult to manage any additional financial pressures.

There was a theme running through all the responses that the council should protect vulnerable people, disabled people and single parents from any additional financial burden. This group felt that they are experiencing major difficulties in coping with the day to day financial affairs.

One person disagreed with the scheme and stated that everyone should pay. Why should the hard working people be asked to

#### pay more?

Four responses expressed no preference but were very critical of the government polices. They felt too much money was going towards foreign aid and not enough spent in this country.

#### Stakeholder consultation.

They agreed with the council's decision to find the 10% reduction in funding through reduced spending in other areas. They appreciated that the council was facing major financial issues. They felt that the council needs to protect the most vulnerable people in Walsall. They also recognised that next few years are going to be very challenging for everyone.

## 4 How does the proposal help to eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Equality Act?

This proposal does not help to eliminate unlawful discrimination, harassment, victimisation and any other conduct prohibited by the Equality Act

## 5 How does the proposal help to advance equality of opportunity between people who share a protected characteristic and people who do not share it;

This proposal does not help to advance equality of opportunity between people who share a protected characteristic and people who do not share it.

6 How does the proposal help to foster good relations between people who share a protected characteristic and people who do not share it.

This proposal does help to foster good relations between people who share a protected characteristic and people who do not share it.

7	Does your proposal impact on any other service that jointly could have a sever impact on particular equality groups? If yes, give details	Yes / No
	No	

8	What justifiable action does the evidence, engagement and consultation suggest you take?			
	A No major change required			
	B Adjustments needed to remove barriers or to better promote equality			
	C Continue despite possible adverse impact		Yes	
	D Stop and rethink your proposal			

## Action and monitoring plan

Ref	Date	Action	Responsibility	Timescale	Outcome
1	May 2012	Consultation plan to include people with protected characteristics	Localising Council Tax Support Working Group	End May 2012	In place and agreed
2	July 2012	Consultation with major precepting authorities and stakeholders	Localising Council Tax Support Working Group	August 2012	Preferred option agreed
3	September 2012	Consulting publicly on the preferred proposal	Localising Council Tax Support Working Group	End October	Consultation complete and agreement reached
4	January 2013	Feedback to consultees on adoption of scheme	Benefits Services		

5	April 2014	Monitoring after implementation to screen for any unexpected equality impact	Benefits Services	
6	April 2014 Annually	Options to be developed, modelled against the caseload and equality analysed.	Benefits Services	