Item	No: 06	

WEST NORTHAMPTONSHIRE SHADOW AUTHORITY OVERVIEW AND SCRUTINY COMMITTEE

3 November 2020

Report of the Executive Director - Finance

Report Title	Local Council Tax Reduction Scheme

1. Purpose

1.1 To provide information on the Local Council Tax Reduction Scheme that has recently gone out to consultation.

2. Recommendations

2.1 To consider the attached report that was considered by the Shadow Executive on 27 October 2020.

3. Issues and Choices

Report Background

- 3.1 In August 2020 this committee received a report and presentation setting out the work that had been considered in the task and finish group at that point in time in relation to Local Council Tax Reduction schemes.
- 3.2 The report and presentation:
 - described Local Council Tax Reduction Schemes (LCTRS)
 - highlighted that currently the schemes in Daventry, Northampton and South Northants are different
 - highlighted that West Northamptonshire would need their own new scheme
 - Estimated a cost neutral scheme being a 26.5% minimum contribution scheme
- 3.2 A report has been prepared for the Shadow Executive meeting on the 27 October 2020 and consultation on the new scheme for West Northamptonshire commences for a six-week period from 2 November 2020.

3.3 The reported is attached to this report and scrutiny are requested to consider the report.

4. Implications (Including financial implications)

4.1 Financial

4.1.1 These are set out in the shadow executive report

4.2 Resources and Risk

4.2.1 These are set out in the shadow executive report

4.3 Legal

4.3.1 These are set out in the shadow executive report.

4.4 Equality and Health

4.4.1 These are set out in the shadow executive report.

5. Background Papers

5.1 Shadow Executive 27 October 2020 "Consultation on Local Council Tax Reduction Scheme 2021-2022" (Attached as an appendix)

Report author: Martin Henry