



**West
Northamptonshire
Council**

**Local Council Tax Reduction Scheme
2022 to 2023
Consultation Analysis Report
September to October 2021**

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Introduction

1. The purpose of this report is to set out the Local Council Tax Reduction Scheme (LCTRS) 2022 to 2023 consultation process, and key consultation findings (including an understanding of who participated in the consultation). The results will be used to help shape the final LCTRS, which is due to be considered by West Northamptonshire Council Cabinet at its meeting on the 9 November 2021. Full details of the new scheme will be published in early 2022 with the changes coming into effect from April 2022.
2. The Local Council Tax Reduction Scheme (sometimes known as Council Tax Support) is to help people on low income to pay their Council Tax.
3. Local Council Tax Reduction Schemes (LCTRS) were introduced from April 2013 when Council Tax Benefit was abolished and replaced by locally agreed schemes. Those of pensioner age are protected by the prescribed regulations set out by central government.
4. By law, councils are required to have a scheme to help people on low incomes to pay their Council Tax. Each year councils needs to approve a LCTRS for the following 12 months. Where there are changes proposed, it is necessary for a public consultation to take place.
5. West Northamptonshire Council (WNC) set its first Council Tax Reduction Scheme as a new unitary council for the financial year 2021 to 2022. The scheme is aligned for West Northants area and the level of minimum Council Tax contribution that working age claimants must pay is 20% of their Council Tax liability.
6. The Council sought views on the following proposed changes to the LCTRS for 2022 to 2023:

War widows and war disablement:

7. Currently all working age claimants in receipt of a War Widows or War Disablement pension must pay a minimum contribution of 20% of their Council Tax liability.
8. The Council's proposal is to remove the minimum contribution of 20% and allow the Council Tax Reduction to be determined on 100% of their Council Tax liability whilst continuing to disregard 100% of War Pension income under our local scheme.

9. Rationale: This means that the Council can enhance the support offered to those residents receiving war pensions at relatively small cost to the taxpayer.

Care leavers:

10. The Council understands that the transition out of care for young people can be very challenging. It is keen to offer support for those young people who may be liable for Council Tax by giving additional financial support on top of the other Council Tax discounts that may be available.
11. For the financial year 2021 to 2022 funding was agreed to establish a discretionary scheme to offer this support. Care leavers aged 18 to 25 who are formerly a child in the care of WNC and who reside in the West Northants area are asked to apply for the discretionary awards after statutory discounts such as single person discount and LCTRS have been applied.
12. The proposal for 2022 to 2023 is to include this support within the LCTRS and to allow Council Tax Reduction for care leavers to be determined on 100% of their Council Tax liability.
13. Rational: This proposed change will reduce the complexity for care leavers by only having one application process whilst also reducing the administration of the scheme.

Other options considered, but discarded:

14. The Council considered setting the level of minimum Council Tax contribution for working age customers at a higher level, but this was discarded as it would mean a reduction in support to some of the most vulnerable residents at a time when the full impact of the Covid 19 pandemic may not yet be realised.

How was the consultation promoted?

15. The consultation was hosted on West Northamptonshire Council's [Consultation Hub](#) website. The consultation was widely promoted, and those informed include Councillors, local MPs, parish and town councils, and partner organisations. All customers in receipt of LCTRS were sent a letter informing them of the proposals and inviting them to take part in the consultation. Members of the West Northamptonshire Residents' Panel (circa 500 members) and West Northamptonshire's Consultation Register were also invited to give their views.

16. Opportunities to take part in the consultation was also promoted to the local media via a press release at the launch of the consultation and promoted several times via the Council's social media channels. The Facebook reach (i.e. the number of people who saw any content from or about the consultation web page) was 13,226, which resulted in 599 engagements (i.e. comments, link clicks, shares, and likes). The Twitter reach was 2,918, which resulted in 68 engagements (i.e. link clicks, retweets, and likes).

How did consultees have their say?

17. Consultees were able to have their say about the LCTRS 2022 to 2023 proposals in a range of ways, by:

- Visiting the [LCTRS 2022 to 2023 Consultation Hub webpage](#) and completing the online questionnaire, or requesting a paper questionnaire
- Emailing their feedback to the dedicated ctrsconsultation@westnorthants.gov.uk mailbox
- Contacting the Council by telephone to give verbal feedback, receive support to complete the questionnaire, or have any other related queries answered
- Using the Council's social media (i.e. Facebook and Twitter)

Number and type of responses received

18. The LCTRS 2022 to 2023 consultation ran from 20 September to 17 October 2021. During the consultation period, using the various means available to consultees, local people and organisations contributed to the consultation 310 times. Nearly all of the feedback received was via the questionnaire, with 306 respondents participating via this mechanism (40 respondents were supported by Council staff to complete the questionnaire, mostly due to them not having internet access or needing some support). There were also three responses received via social media, and one verbal response provided over the telephone.

19. Within the questionnaire, respondents could choose which questions they responded to, and so there are lower response numbers to each question when compared with the overall number of participants, depending on whether participants had a particular interest in the subject matter.

20. Although the questionnaire focussed on the two proposals being put forward by the Council, respondents were able to provide comment on any aspect of the LCTRS.

Summary of feedback

21. This report is a summary of the feedback received. It is recommended that it is read in conjunction with the full consultation results, including the detail contained within the received comments. The appendix includes all responses received (with personal/ identifiable details redacted) to enable decision makers to see each response in full. The full consultation results are available on the consultation's dedicated page on the [Consultation Hub](#).
22. An [Equality Screening Assessment](#) was published and made available alongside the questionnaire, as was the [14 September 2021 Cabinet Report](#).

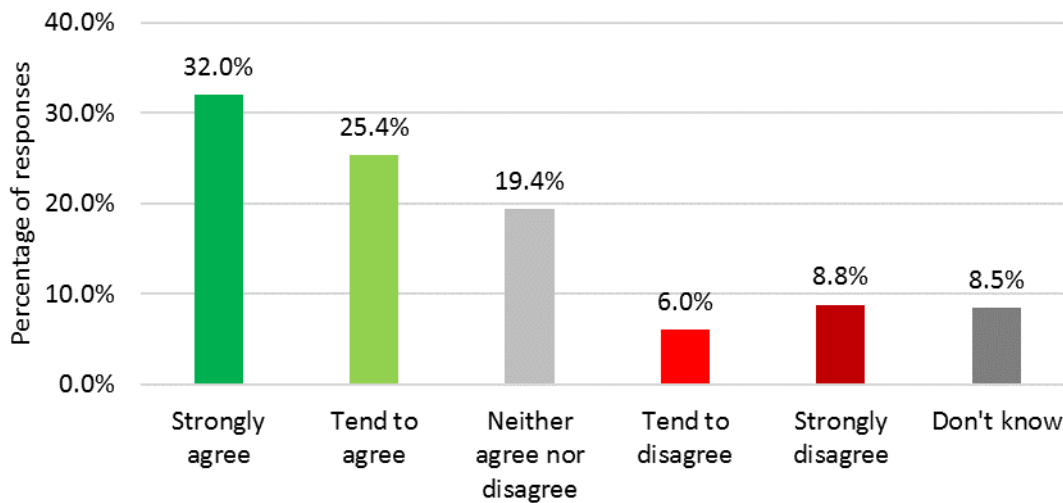
LCTRS 2022 to 2023 Consultation Questionnaire

23. In total, 306 respondents filled out a questionnaire on the draft LCTRS 2022 to 2023 proposals, either partially or fully. Respondents did not have to answer every question, so the total number of responses for each question differs and is shown in relation to each question. It is noted that some respondents exited the questionnaire before reaching the end.

War widows and war disablement

24. Currently all working age claimants in receipt of a War Widows or War Disablement pension must pay a minimum contribution of 20% of their Council Tax liability.
25. The Council's proposal is to remove the minimum contribution of 20% and allow their Council Tax Reduction to be determined on 100% of their Council Tax liability.
26. Respondents were asked to what extent they agree or disagree with this proposal. There were 284 responses to this question. The majority of respondents (57.4%) said they strongly agree or tend to agree with the proposal, while 14.8% said they strongly disagree or tend to disagree.

To what extent do you agree or disagree with this proposal?



27. Respondents were then asked if they disagreed with the proposal, to tell us why along with any alternative suggestions they would like to make. There were 52 comments made in relation to this question.
28. There were 12 respondents who said they either 'Strongly agree' or 'Tend to agree', that made comment.
29. The most common responses were general comments around the way in which the benefits system is organised nationally and how this impacts on people's finances, and the different ways in which the system categorises people. A couple of the respondents felt means testing should be applied and their contribution be based on affordability. Some cited applying equity and fairness to the process and providing more support for those on low incomes/ government benefits. A few respondents explained their own personal circumstances and mentioned examples of financial hardship and / or quality of life impacts.
30. Those responses which fully agreed with the proposal felt it made sense, and said that this group of people had served the country and felt they deserved all the aid and help available to them.
31. One organisation response, that made a comment, said that most other councils provided this support to vulnerable groups.
32. There were five individual responses that said they 'Neither agreed nor disagreed', and made comment. The most common response was to have a fair system in operation where everyone made a contribution. Reductions they said, should also be offered fairly and based on income levels. Some felt that an increase would result in more financial hardship to those that were struggling to make ends meet.

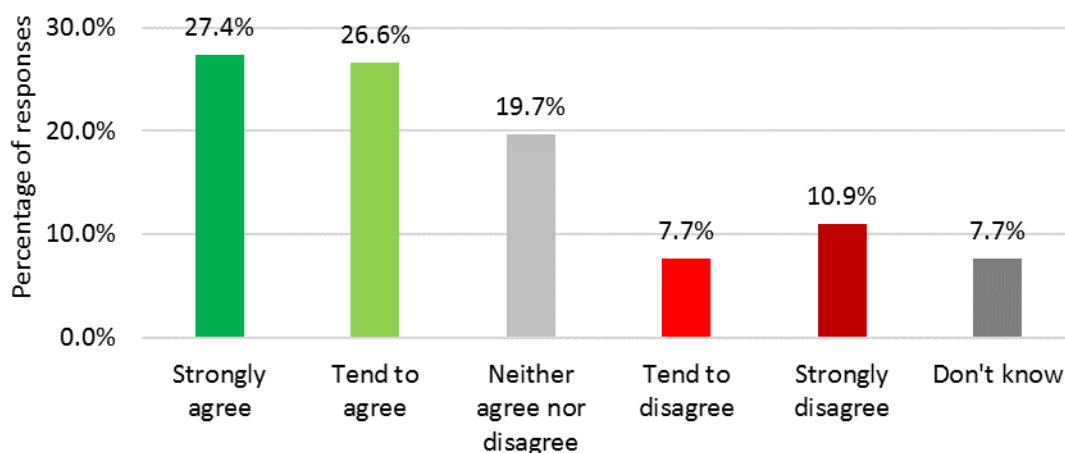
Another respondent found the information shared was unclear and it was difficult to understand its implication. One respondent doubted the consultation stating that they felt the Council had already made its intention and decision on the issue.

33. There were 30 respondents who said they either 'Strongly disagree' or 'Tend to disagree', who made comment. Just under a third of responses commented generally about the benefits system. They felt the system is confusing and unfair as it 'rewarded' some people more than others. Other respondents expressed that benefits were not increasing at the same a rate as cost of living expenses. A few respondents said they wanted to contribute more to the public purse but were in vulnerable situations where any increases in contributions would severely impact their everyday lives. They said any increases charged would be marginal income for the Council but for people already on tight budgets it would have a higher and detrimental impact.
34. Many respondents want a fair system which operated on means testing incomes for reduction that were being offered. Interwoven in these comments were references to hardship and affordability and how households were made up. Comments again expressed their feelings about the way in which welfare benefits were granted.
35. A couple of respondents wanted exemption to be applied to this group without question; one respondent wanted no one to pay any taxes; and a few respondents express their feelings about previous legacy councils use of public money.
36. The one organisational response received that said they either 'Strongly disagree' or 'Tend to disagree' felt that the claimants of war widows or war disablement pension benefited from preferential treatments in most authorities. They said difference between various council's LCTRS to this cohort of people creates problems when people moved between different local authority areas. They also said they thought government support for military veterans was limited compared to public support they receive.
37. There were four respondents who said 'Don't know' and made comment. A couple of respondents said that they did not want this group of people to face financial hardship or pay more than they were paying now. One respondent found the proposal unclear and confusing.
38. There was one respondent who did not answer the question as to whether they agreed or disagreed with the proposal but still provided a comment. They said that tax payments should be totally removed.

Care leavers

39. Currently care leavers, up to the age of 25, must pay a minimum contribution of 20% of their Council Tax liability.
40. The Council’s proposal is to remove the minimum contribution of 20% and allow their Council Tax Reduction to be determined on 100% of their Council Tax liability.
41. Respondents were asked to what extent they agree or disagree with this proposal. There were 274 responses to this question. The majority of respondents (54.0%) said they strongly agree or tend to agree with the proposal, while 18.6% said they strongly disagree or tend to disagree.

To what extent do you agree or disagree with this proposal?



42. Respondents were then asked if they disagreed with the proposal, to tell us why along with any alternative suggestions they would like to make. There were 47 comments made in relation to this question.
43. There were two respondents who said they either 'Strongly agree' or 'Tend to agree', that made comment. One was from an individual who felt care leavers required the support and suggested a phased approach be taken. The other response was on behalf of an organisation, who said whilst they agree with supporting vulnerable people they felt this needed to be done in a constructive way, and that support needs to be provided to help people to learn how to manage their own finances.
44. A total of five respondents said they 'Neither agree nor disagree', made comment. A couple of these respondents felt everyone should be treated equally; one

respondent said they wanted to be consulted on a wider range of options; and the other respondents said that the proposal does not affect them, with one adding that they do not understand the question.

45. A total of 35 respondents said they either 'Strongly disagree or 'Tend to disagree', and made comment as to why. From analysing the comments received it would appear that a little under a third of the respondents who made comment did not fully understand the question, as they made references to how they felt care leavers required support and should not be financially worse off due to this proposal. Some of these respondents also felt that care leavers could not afford to pay 100% of their Council Tax bill or that they should be entitled to a reduction of 100% of their Council Tax liability. One respondent suggested that if there was to be an increase in payment, then the change should not be made until the individual has reached the age of 25 or earns the average UK income.
46. Those respondents who disagreed with the proposal put forward several comments as to why. The frequency of reasons given were in similar quantity. A few expressed their general disagreement to the proposal, expressing their opinion that everyone should make a contribution, and that the cost of the scheme should not be subsidised by other tax payers.
47. A similar number said they felt it was unfair for care leavers to be isolated out as receiving extra Council Tax support when there are also other cohorts of people who are also disadvantaged and need supporting. Examples given were some older people, other young people who are not care leavers, and those with mental and/or physical disabilities. It was felt that not providing an equal amount of support to everyone that needed it was 'not morally right', discriminatory, and would leave the Council exposed to legal challenge.
48. A few respondents said they felt the scheme should be means tested based on income, and that the elderly and people in receipt of benefits should not be excluded.
49. A handful of people felt a care leaver would have income/ benefits that would enable them to afford to make a contribution.
50. Other comments included that care leavers should be given exemption from Council Tax for a few years then assessed to see if they still needed the exemption; that any changes should not result in people 'dropping out of the safety net'; and that all recipients are informed of the changes so that they can easily access the reduction.

51. The one organisational respondent who disagreed said care leavers tend to find themselves managing a household budget younger than other young people, and also find themselves without the skills to know what to pay when, how to apply for benefits and where to seek help. They also said the minimum payment reduces pressure in their first few years.
52. There were three respondents who said 'Don't know', that made comment. These respondents appear to have found the question unclear, with a couple of them adding that they do not wish this cohort of customers to experience any undue financial hardship.
53. A couple of respondents did not answer the previous question as to whether they agreed or disagreed with the proposal but still made comment. One questioned the legality of tax on the whole, whilst the other said benefit should be distributed fairly and not just focused on care leavers, citing people living with a physical disability should be given similar support.

Any other comments

54. Respondents were then invited to make any other comments that they have not already told us. There were 71 comments made in relation to this question.
55. The most common responses were around Council Tax reductions for those not receiving a War Widows / War Disablement pension nor a care leaver. Respondents felt that more support from the LCTRS should be provided to those:
 - With a disability
 - With a mental health condition
 - Terminally ill
 - Living in poverty
 - On low income
 - Living in single person households
 - Who are carers / family carers
 - Unemployed due to health / illness
 - Receiving benefits / financial support – including Employment and Support Allowance (ESA), Personal Independence Payment (PIP), Universal Credit
 - Considered an 'older person'
56. Several respondents specifically commented that people with disabilities should be eligible for 100% reduction in Council Tax. Respondents also questioned how someone unable to work, due to disability or health etc., would be able to pay for increases in Council Tax.

57. Several respondents made comments about Universal Credit and the negative impact of the £20 increase ending. Respondents suggested that those on Universal Credit should receive Council Tax reduction support and highlighted the effects on increasing costs. A respondent raised that Council Tax was not factored into Universal Credit calculations.
58. A similar number of respondents felt that the minimum contribution of 20% should be removed for all claimants. Whilst a handful of respondents felt Council Tax should be reduced for everyone. A respondent suggested the proposed changes had been chosen because they would only effect a small number.
59. A handful of respondents made comments about how they had found LCTRS helpful and necessary. Another respondent strongly supported the proposed changes to the scheme.
60. A similar number of respondents felt that LCTRS should not be changed. A further two respondents made comments about the need to ensure that other services are not impacted by the proposed changes.
61. A couple of respondents raised their concerns about how care leaver access the LCTRS. A respondent was concerned that care leavers would not be able to access the required support to claim LCTRS and raised their own negative experiences with social workers. Another respondent felt that fluctuations in a care leaver's income would be penalised by the scheme and suggested the scheme was less rigid.
62. One respondent felt that the LCTRS was stressful to those on variable income and suggested that the process be improved for those whose income changes each month – calculate Tax payment over 12 months, raised waste of recalculating Tax each month and clarity over how income changes which affects LCTRS support.
63. Several responses offered other suggestions for the LCTRS and Council Tax in general:
- Reviewing Council Tax spending more often
 - How Council Tax is determined – suggestions for a means tested assessment or an assessment based on income and outgoings.
 - Council tax increases aimed at those able to afford it and not those that are vulnerable
 - Changing the welfare/ benefits system
 - Having a single 'assets tax' replace all other taxes
 - Council Tax be claimed directly from central government, rather than Council Tax from benefits/ financial support from central government

- Reducing the minimum contribution of Council Tax to 15% for those on low incomes
- More support available to help people understand the LCTRS process

64. Several respondents took the opportunity to make negative comments about the Council. One respondent felt that the Council should do more to support disabled people and said they found contact with the Council to be very negative. A couple of respondents made negative comments about previous council spending, including decisions made prior to 1 April 2021. A handful of respondents said the harmonisation of LCTRS across West Northamptonshire had led to an increase in their Council Tax and questioned the decision.

65. Some of the respondents made comments focused on the consultation and proposals. A couple of respondents said they had difficulties understanding the proposals; a respondent felt the consultation should have been promoted to all; and another respondent questioned the purpose of consulting on what they thought are decided proposals.

About you

66. Respondents were then asked if they were responding as an individual or on behalf of an organisation. There were 272 responses to this question, with 269 saying they were responding as an individual and three on behalf of an organisation.

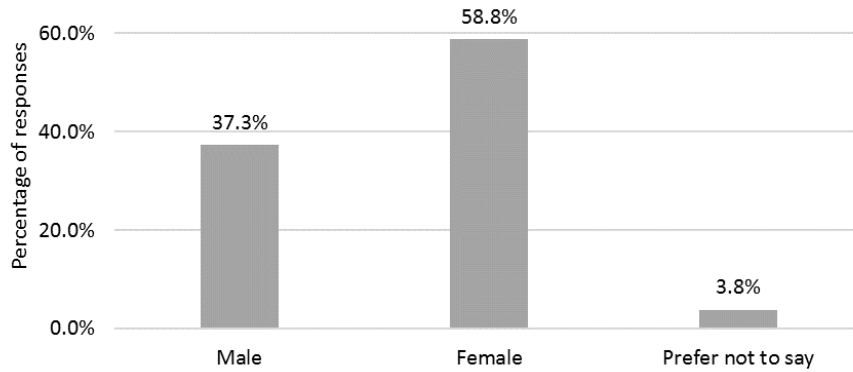
67. Organisational respondents were asked to provide more detail about their organisation by telling us if they were responding on behalf of either a Housing Association, Advice Agency, or Support Organisation. There was only one organisation respondent that provided this information and they identified themselves as responding on behalf of an Advice Agency.

68. Organisational respondents were then asked to provide their organisations name and their job title/role. We have not included details within this report in order to ensure respondents' anonymity is retained.

69. Respondents who were not responding on behalf of an organisation were asked a range of demographic questions about themselves to help us understand the characteristics of people who took part in the consultation.

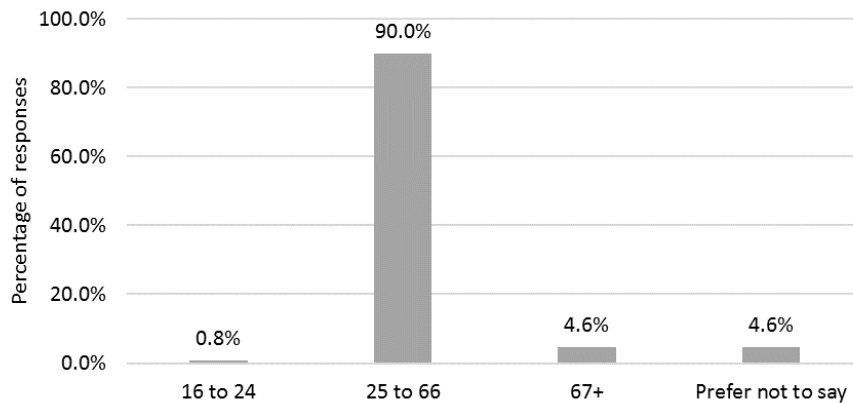
70. Respondents were asked if they identified themselves as either male, female or other. There were 272 responses to this question. The majority of respondents (58.8%) were female, 37.3% were male, 3.8% said prefer not to say, and none said 'Other'.

Are you:



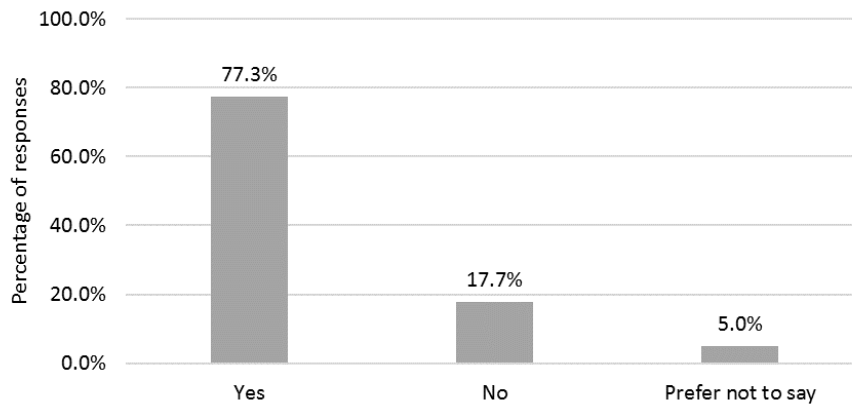
71. Respondents were then asked what age band they fall within. There were 259 responses to this question. Most of the respondents (90.0%) identified themselves as being aged between 25 to 66. Only 0.8% respondents said they were aged between and 16 to 24 and 4.6% said they were aged 67 or older.

What age band do you fall in?



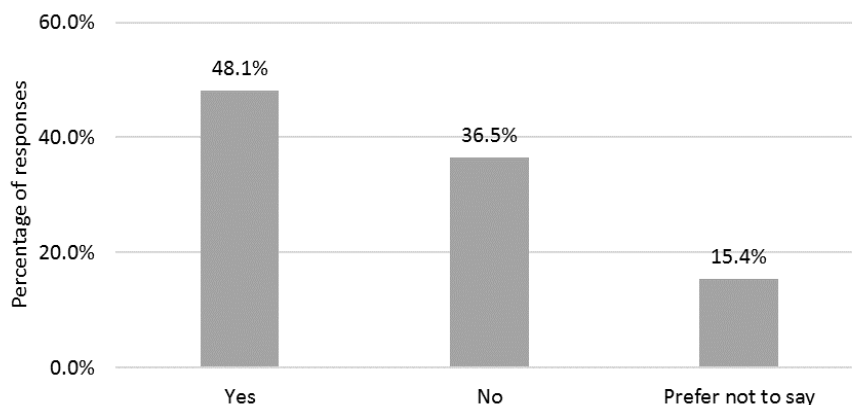
72. Respondents were asked if they are currently in receipt of Local Council Tax Reduction. There were 260 responses to this question. The majority of respondents (77.3%) said they were in receipt, 17.7% said they were not, and 5.0% said they prefer not to say.

Are you currently in receipt of Local Council Tax Reduction?



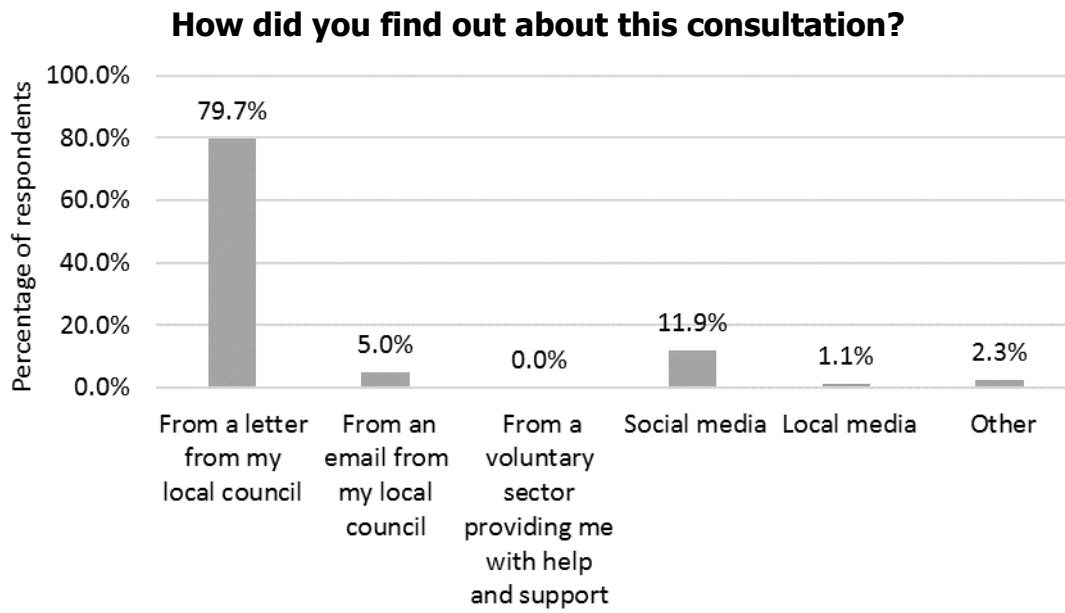
73. Respondents were then asked if they consider themselves to have a disability in line with the definition set out in Section 6 of Equality Act 2010. A little under half of the 260 respondents who answered this question said yes (48.1%), 36.5% said no, and 15.4% said they prefer not to say.

Do you consider yourself to have a disability in line with the definition set out in Section 6 of Equality Act 2010?



Finding out about this consultation

74. Respondents were then asked how they found out about the consultation. There were 261 responses to this question. The majority of respondents were notified from a letter sent to them from the Council (79.7%). This was followed by social media (11.9%), an email notification from the Council (5.0%), Other (2.3%), and via local media (1.1%). Nobody said they were made aware of the consultation from a voluntary sector organisation providing them with help and support.



Other responses

Feedback receive via letters/ emails

75. There were no written responses received in relation to this consultation.

Verbal feedback received

76. There was one direct feedback received from a customer via the telephone helpline. They felt if the Council did more to enforce payment from non-payers then it could reduce the 20% threshold for customers in receipt of Jobseekers Allowance (JSA).

Feedback received via social media

77. There were three direct responses received to the consultation via social media. Two of these were from the same individual who stated although they agreed that extra support was required for these customers, they questioned if these are small customer groups specifically chosen by the Council to allow it to lose out on the least amount of income. The other respondent said they felt the proposal and the consultation was a waste of time even though they qualified for the reduction.