



Meeting	Full Council
Date	22 November 2023
Report Title	Wiltshire Council Consultation on Council Tax Reduction Scheme
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1.0 PURPOSE OF REPORT

1.1. To request that councillors consider the Chippenham Town Council (CTC) response to Wiltshire Council's consultation on possible changes to Wiltshire Council's Council Tax Reduction Scheme 2024 onward. See letter to the Chief Executive from Wiltshire Council [APPENDIX A].

2.0 INTRODUCTION AND BACKGROUND INFORMATION

2.1 Wiltshire Council are currently consulting on changes to their Council Tax Reduction (CTR) Scheme which may mean that more residents qualify for exemptions from paying Council Tax and Precept.

The implications for CTC are that, whilst Wiltshire Council continues to take the risk regarding the volatility of collection of Council Tax and Precept, there could be a reduction to the Tax Base.

2.2 Wiltshire Council have provided draft figures for next year's tax base (2024/25):

- Current council tax base (2023/24): 13,290.16
- Draft council tax base (2024/25): 13,379.12
- Amended Draft council tax base for CTR changes (2024/25): 13,264.81

Ordinarily, CTC's council tax base would increase each year in line with new property development. The 'draft council tax base (2024/25)' indicates that this would be a 0.7% increase next year. This has the effect of diluting the impact of CTC's total Precept increase to the typical Band D Precept payer by 0.7%

However, if all current options presented in the CTR scheme consultation by Wiltshire Council are taken forward and implemented (the worst-case scenario), there would be a 0.2% decrease in the number of houses paying the Precept (the Amended Draft council tax base for CTR changes). This would have the opposite effect, i.e. an additional impact of 0.2% above the percentage increase in Precept that the Council raises to the typical Band D Precept payer. The consultation by Wiltshire Council runs until 27 November 2023 and a formal decision by Wiltshire Council to approve the 2024/25 tax base and CTR scheme will be made on 12 December 2023.

3.0 WILTSHIRE COUNCIL CONSULTATION ON COUNCIL TAX REDUCTION SCHEME

3.1 CTC has been asked for its views on Wiltshire Council's proposals. There is a link to Wiltshire Council's Cabinet report from 12 September 2023 and a link to the consultation and more information at the bottom of the letter in Appendix A.

3.2 Councillors are requested to vote by a show of hands on the following questions in the consultation :

Question 7. Do you agree with the proposal to raise the maximum CTR entitlement up to 90% of the customer's council tax liability?

Question 8. Do you agree with the proposal to disregard Universal Credit income?

Question 9. Do you agree with the proposal to change the way in which the applicable amount for a customer in receipt of Universal Credit is calculated?

Question 10. Do you agree with the proposal to restrict CTR to the maximum liability of a Band D property?

Question 11. Do you agree with the proposal to change the way in which a new application for CTR can be accepted and maintained?

The Chair will ask Councillors to vote on each question as follows: those in favour, those against and any abstentions. A majority in favour, against or abstaining will be taken as either a 'yes', 'no' or 'don't know' response to the consultation respectively.

3.3 As this is Wiltshire Council's consultation, Councillors are requested to put any questions to the Director of Resources at least 48 hours in advance of this Full Council meeting, so that officers can try to answer questions before the meeting.

4.0 CONTRIBUTION TO CORPORATE PLAN PRIORITIES

4.1 Corporate Priority - Maintain effective and efficient governance and management of resources.

5.0 STAFFING IMPLICATIONS

5.1 There are no staffing implications.

6.0 FINANCIAL IMPLICATIONS

6.1 There are no direct financial implications to the Council, save for a potential impact on the Precept payer.

7.0 LEGAL IMPLICATIONS

7.1 There are no legal implications.

8.0 CLIMATE AND ECOLOGICAL IMPLICATIONS

8.1 This report is administrative and does not have any known direct Climate and Ecological impact.

9.0 **RECOMMENDATIONS**

- 9.1 For councillors to give delegated authority to the Chief Executive to complete Wiltshire Council's Council Tax Reduction Scheme consultation response on behalf of the Council based on the responses agreed by Councillors this evening.