

Guildhall Gainsborough
Lincolnshire DN21 2NA
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AGENDA

This meeting will be streamed live (at the below link) and the video archive published on our website

Corporate Policy and Resources Committee
Thursday, 17th September, 2020 at 6.30 pm
Virtual - MS Teams:

<https://west-lindsey.public-i.tv/core/portal/home>

Members:

- Councillor Giles McNeill (Chairman)
- Councillor Mrs Anne Welburn (Vice-Chairman)
- Councillor Owen Bierley
- Councillor Matthew Boles
- Councillor Stephen Bunney
- Councillor David Cotton
- Councillor Michael Devine
- Councillor Ian Fleetwood
- Councillor Paul Howitt-Cowan
- Councillor John McNeill
- Councillor Mrs Mandy Snee
- Councillor Jeff Summers
- Councillor Robert Waller
- Councillor Trevor Young

1. **Register of Attendance**
2. **Public Participation Period**
Up to 15 minutes are allowed for public participation. Participants are restricted to 3 minutes each.
3. **Declarations of Interest**
Members may make declarations of Interest at this point or may make them at any point in the meeting.
4. **Minutes of Previous Meeting/s** (PAGES 3 - 13)
To confirm as a correct record the minutes of the previous meeting of the Corporate Policy and Resources Meeting held on 23 July.

Agendas, Reports and Minutes will be provided upon request in the following formats:

Large Clear Print: Braille: Audio: Native Language

To also confirm as a correct record the minutes of the previous meeting of the Concurrent Meeting of Prosperous Communities and Corporate Policy and Resources committees held on 16 July.

5. **Matters Arising Schedule** (PAGES 14 - 15)
Setting out current position of previously agreed actions as at 9 September 2020.
6. **Public Reports for Approval:**
 - i) Debt Management Policy (PAGES 16 - 44)
 - ii) The Council Tax Discretionary Hardship Policy (Section 13A) (PAGES 45 - 68)
 - iii) Budget Consultation 2020 (PAGES 69 - 95)
7. **Committee Work Plan** (PAGES 96 - 98)
8. **Exclusion of Public and Press**

To resolve that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act.

 - i) Farmers' Market Rents Decision (PAGES 99 - 105)

Ian Knowles
Head of Paid Service
The Guildhall
Gainsborough

Wednesday, 9 September 2020

Corporate Policy and Resources Committee- 23 July 2020
Subject to Call-in. Call-in will expire at 5pm on 12 August 2020

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Corporate Policy and Resources Committee held in the Virtual - MS Teams on 23 July 2020 commencing at 6.30 pm.

Present: Councillor Giles McNeill (Chairman)
Councillor Mrs Anne Welburn (Vice-Chairman)

Councillor Owen Bierley
Councillor Matthew Boles
Councillor Stephen Bunney
Councillor Michael Devine
Councillor Ian Fleetwood
Councillor Paul Howitt-Cowan
Councillor John McNeill
Councillor Mrs Mandy Snee
Councillor Jeff Summers
Councillor Robert Waller
Councillor Trevor Young

In Attendance:
Ian Knowles Chief Executive
Alan Robinson Director of Corporate Services and Monitoring Officer
Grant White Enterprising Communities Manager
Caroline Capon Corporate Finance Team Leader
Sue Leversedge Business Support Team Leader
Katie Storr Senior Democratic & Civic Officer
James Welbourn Democratic and Civic Officer

Apologies: Councillor David Cotton

Membership: No substitutes appointed for the meeting.

12 CHAIRMAN'S WELCOME

The Chairman welcomed all present to the second virtual meeting of the Corporate Policy and Resources Communities Committee and in doing so made reference to the recent recalculation of political balance and committee allocations. This had resulted in Councillor Summers re-joining the Committee. The Chairman welcomed Councillor Summers and looked forward to working with him on the Committee.

13 PUBLIC PARTICIPATION PERIOD

There was no public participation.

14 MINUTES OF PREVIOUS MEETING/S

For Approval:-

- (a) Meeting of the Corporate Policy and Resources Committee – 18 June 2020

RESOLVED that the Minutes of the Meeting of the Prosperous Communities Committee held on 2 June 2020 be confirmed and signed as a correct record.

For Noting:-

- (b) Meeting of the Joint Staff Consultative Committee – 2 July 2020

The Minutes of the Meeting of the Joint Staff Consultative Committee held on 2 July 2020 were received and **NOTED**.

15 DECLARATIONS OF INTEREST

There were no declarations of interests at this point in the meeting.

16 MATTERS ARISING SCHEDULE

The Chairman introduced the item and summarised its content to Members, noting those items which had been completed since the Committee last met. Making reference to the visit to the Gainsborough Leisure Centre, the Chairman apologised that he had been unable to attend, due to having been called to an urgent meeting of the Lincolnshire Leaders', following last week's announcements.

With no further comments raised, the item was **NOTED** by the Committee.

17 OFFICER CODE OF CONDUCT

The Committee gave consideration to a report which presented an updated Officer Code of Conduct for approval. The Policy had been considered by the Joint Staff Consultative Committee and had been recommended for adoption without concern.

The Monitoring Officer advised that the Policy had not been reviewed for around six years, whilst the majority of changes made had been housekeeping in nature, Section 22 regarding confidentiality had been rewritten by the Data Protection Officer to bring it in-line with most recent legislation changes and ensure GDPR compliance.

The updated Policy was welcomed.

RESOLVED that: -

- (a) the reviewed Officer Code of Conduct be approved and adopted for all

employees of the Authority.

- (b) the Chief Executive be granted delegated authority to make minor housekeeping amendments to the policy in future, in consultation with the Chairman of Corporate Policy and Resources Committee and Chairman of the Joint Staff Consultative Committee. .

18 STRESS MANAGEMENT POLICY

The Committee gave consideration to a report which presented an updated Stress Management Policy for approval. The Policy had been considered by the Joint Staff Consultative Committee and had been recommended for adoption without concern.

The Policy had been reviewed in line with the model Policy, considered best practice, now available from the Health and Safety Executive. Previous references to using Occupational Health as the “first point of contact” had been replaced, with the drive now being to use the Employee Assist Programme in the first instance and at the earliest opportunity.

Both the amendments to the Policy and the robust “best practice” approach, the Authority applied was welcomed.

The Chairman, did however, as an aside, request that the new branding was applied to all updated HR Policies before their publication, and distribution.

RESOLVED that: -

- (a) the reviewed Stress Management Policy be approved and adopted for all employees of the Authority.
- (b) the Chief Executive be granted delegated authority to make minor housekeeping amendments to the policy in future, in consultation with the Chairman of Corporate Policy and Resources Committee and Chairman of the Joint Staff Consultative Committee. .

19 CUSTOMER RELATIONSHIP MANAGEMENT SYSTEM (CRM)

Members gave consideration to a report which requested approval to spend further Capital Budget in support the delivery of the CRM system.

The report detailed the background to the project, the previous decisions made and the reasons for the additional spend.

The full financial implications were detailed in the report and summarised to Members where it was stressed that the project remained with the agreed total budget but with the costs now needing to be accurately reflected against that budget, having found a preferred solution and provider. It was also noted that due to the delay there would be a need to extend the arrangement with the current provider for an additional year, but again this had been accounted for.

In response to comments, Officers confirmed COVID-19 had hindered negotiations, but was not solely responsible for the delay. This had been a complex procurement with over 11 options considered to ensure the best value for money.

The rationale for not having included the development management system within the first core phase build was shared with Members.

Members were pleased that a supplier and preferred option had been identified.

RESOLVED that

- (a) capital expenditure of £52k to support the design and implementation of the Customer Relationship Management System be approved
- (b) £28k of the ICT Upgrade/Refresh Reserve be approved for use to fund the revenue costs of a 1 year extension to the Firmstep Achieve system licence, maintenance and support contract.

20 ANNUAL TREASURY REPORT 2019-20

Members gave consideration to a report which detailed the outturn position for Treasury activities and which highlighted compliance with the Council's policies previously approved by Members.

Section 3 of the report detailed the main prudential indicators. Members noted that at the end of March 2020 a Delegated Decision had been taken to increase Treasury Counterparty limits to allow for the Grant Funding received in relation to Covid-19, further details were contained at section 6.1 of the report.

Members were asked to recommend the Annual Treasury Management Report and actual prudential indicators 2019/20 to Full Council for Approval.

The data contained within the table at Section 4.1 of the report in respect of borrowing, having been questioned by a Member, was confirmed to be incorrect and should read "16.5m from PWB" and "3.5m" from other bodies.

Officers apologised for the oversight and undertook to amend this prior to the report's submission to Full Council.

The performance of the investment portfolio, detailed on page 70 of the report together with details of the most recent property investment, was referenced by the Chairman. It was drawn to Committee's attention that the financial position within the report was that at the end of March. Despite the implications of the Covid-19 Pandemic, the investments were still proving profitable, as opposed to a liability, and currently were still on track to perform close to their target of 6% for 20/21.

RESOLVED that the Annual Treasury Management Report and actual Prudential Indicators 2019/20 be **RECOMMENDED** to Full Council for approval.

21 BUDGET AND TREASURY MONITORING PERIOD 1 2020/21

Members gave consideration to a report which sets out the revenue, capital and treasury management activity from 1 April 2020 to 31st May 2020. This was the first financial monitoring report of 20/21.

In presenting the report, Officers highlighted a number of points to Members' attention. In relation to the outturn position for 'business as usual' revenue budgets (excluding the impact of Covid-19) the forecast outturn position was a contribution to reserves of £444,000 which was mainly due to the net treasury management activity savings of £313,000 and forecast salary savings of £158,000.

The Covid-19 implications at 2.2.7 of the report detailed the forecast financial implications at a net cost of £1.684m, offset by £1.085m in LA Covid-19 Support and high street recovery grant from the Government, leaving a forecast shortfall of £599,000.

However, since publication of the report, a 3rd tranche of support grant had been awarded to West Lindsey amounting to £163,000, reducing the forecast shortfall to £437,000.

This amended position would result in a net contribution to general fund balances of £7,000, bringing the general fund balance to £3.871m.

Officers advised both the financial implications of Covid-19 and the business as usual forecast outturn would continue to be closely monitored and updated over the coming months, before a revised budget and a mid year review of the Medium Term Financial Plan would be presented to the Committee in November.

In relation to the Capital position, the forecast capital outturn position was a variance of £14.698m and Members were asked to approve the capital amendments contained within the report detailed at sections 3.1.2 to 3.1.5. The amendments included slippage of £12.834m into 21/22 for four schemes, overspend of £120,000 on three schemes, and an underspend of £1.984m on one scheme.

The treasury management activities during the reporting period were contained within the report, with total investments at the end of the period being £13.49m, achieving an average interest rate of 1.173%.

Finally Members were asked to approve an amendment to the crematorium fees and charges detailed at section 2.3.3, namely to charge for an enhanced visual tribute service.

In the ensuing debate and in response to Members' questions Officers advised that the "court costs" referred to on page 86 of the reports pack was as a result of the enforcement of council tax and other debt collection being suspended, the result being a loss of income to the Council.

With regard to the overspend related to the Market Rasen Leisure Centre, project, (page 79 of the reports pack) Members questioned how it was the Council's responsibility to incur additional costs against already contracted projects, particularly in light of the reasoning

comments contained within the report.

In the absence of specific detail, the Chief Executive, indicated that in some cases it had been necessary, to ensure projects continued, to offer additional support in these extraordinary times, to some suppliers and contractors. Whilst he did not know if this was the reason, in this case, or whether in the fact the case was that the commentary included against the overspend was not specific enough, he undertook to respond to all Members of the Committee with the specific details, in writing.

RESOLVED that : -

- (a) the forecast out-turn position of a £444k net contribution to reserves as at 31st May 2020 (see Section 2) be accepted;
- (b) the use of Earmarked Reserves during the quarter approved by the Chief Finance Officer using Delegated powers (2.4.1) and the contribution to Earmarked Reserves (2.4.2) be accepted;
- (c) the amendment to the fees and charges schedule for the Crematorium (2.3.3), be approved to be effective immediately; and
- (d) the Capital Budget amendments as detailed in section 3.1.2 to 3.1.5 of the report be approved and the current projected Capital Outturn as detailed in 3.1.1 be accepted.

22 COMMITTEE WORK PLAN

The Committee workplan was **NOTED**.

23 EXCLUSION OF PUBLIC AND PRESS

RESOLVED that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act.

24 SAFER STREETS FUND - CAPITAL BUDGET

On 14th July 2020 Prosperous Communities Committee had approved the delivery of public space CCTV upgrades and expansion as part of a funding bid made by The Lincolnshire Office for Police and Crime Commissioner to the Safer Streets Fund.

Prosperous Communities Committee had further resolved to recommend to Corporate Policy & Resources Committee that a capital budget be approved for the delivery of this project subject to the Safer Streets Fund bid being successful.

Members therefore gave consideration to a report which sought approval for such a capital

budget to be established.

Members noted that the funding came with stringent conditions meaning the area specified within the report was one of only two areas within the whole of Lincolnshire eligible to apply. Details of the bid submitted and the additional resources this would bring to the area were shared in detail with the Committee.

The bid outcome was awaited and was expected by the end of month, delivery of the proposed scheme was dependent on a successful bid, following which the timescales for implementation were tight, with all monies needing to be spent before March 2021.

Debate ensued and whilst the Committee were supportive of the investment, some Members had concerns around adequate monitoring, citing examples, and reference complaints from Members of the Public when the cameras had not been of assistance.

In response Officers, outlined the monitoring arrangements in place and the flexibility within those arrangements and peaks and trough times. It was acknowledged that there was a perception that CCTV did not work and it was not always a deterrent. However, CCTV could and would never prevent every crime. It also needed to be acknowledged that detection was only part of the process when dealing with crime. Police presence at incidents nationally was on a priority basis. Once a crime was detected, even if that was respectively, the outcome was very much dependent on the Criminal Justice System as opposed to in the control of the Council. Unfortunately punishment did not always follow. It was also noted that CCTV also afforded benefits in respect of wider enforcement issues of which they had been a number of successes.

Assurance was offered that in terms of detection of the crime, the system performed well and the upgraded system would see this picture improve further. Details of the likely specification were shared with the Committee to demonstrate this point. Members also noted how any financial risk to the Council had been mitigated ensuring the project could be "overspent".

Members felt it imperative that there was better reporting of outcomes directly resulting from CCTV intervention or information in order to improve public confidence, similar comments had been made at the Prosperous Communities Committee, and therefore having consulted the proposer, the Chairman as the seconder raised the following additional recommendation for consideration, namely: -

"that Officers work with the Communications Team to undertake appropriate media activity with Local Press to report and promote successful outcomes from the use of CCTV across the District at Both Market Rasen and Gainsborough"

The original proposer indicated their agreement to this additional recommendation being put forward for consideration. Further debate ensued with a number of Members speaking supportively of the proposal, sharing their personal experiences of the system and agreeing that the upgrade would improve detection rates further.

Officers had also previously undertook to publish some case studies in a future edition of the Members Bulletin as requested by the Prosperous Communities Committee.

Following much debate it was **RESOLVED** that:-

- (a) the recommendation from Prosperous Communities Committee be accepted a capital budget for the upgrade of public space CCTV be approved subject to the Safer Streets Fund bid being successful; and
- (b) Officers work with the Communications Team to undertake appropriate media activity with Local Press to report and promote successful outcomes from the use of CCTV across the District at Both Market Rasen and Gainsborough

The meeting concluded at 19.38

Chairman

WEST LINDSEY DISTRICT COUNCIL

MINUTES of the Meeting of the Concurrent Meeting of the Prosperous Communities and Corporate Policy and Resources Committees held in the via MS Teams on 16 July 2020 commencing at 6.30 pm.

Present:

Councillor Giles McNeill (Chairman)
Councillor Owen Bierley (Vice-Chairman)

Councillor Matthew Boles
Councillor Stephen Bunney
Councillor David Cotton
Councillor Mrs Tracey Coulson
Councillor Christopher Darcel
Councillor Michael Devine
Councillor Ian Fleetwood
Councillor Paul Howitt-Cowan
Councillor John McNeill
Councillor Mrs Jessie Milne
Councillor Mrs Judy Rainsforth
Councillor Jim Snee
Councillor Mrs Mandy Snee
Councillor Robert Waller (from item 2)
Councillor Mrs Anne Welburn (from item 2)
Councillor Trevor Young

In Attendance:

Ian Knowles Chief Executive
Alan Robinson Director of Corporate Services and Monitoring Officer
Diane Krochmal Housing Strategy & Supply Manager
Ele Snow Democratic and Civic Officer
James Welbourn Democratic and Civic Officer

Apologies: There were no formal apologies.

1 REGISTER OF ATTENDANCE

The Chairman welcomed everyone present to the meeting before moving to the register of attendance.

2 MEMBERS' DECLARATIONS OF INTERESTS

Note: Councillor Bob Waller and Anne Welburn joined the meeting at this point in proceedings.

Cllr David Cotton asked whether there would be a conflict of interest for any future planning applications for those Members who also sat on the Planning Committee. The Monitoring Officer confirmed that he did not envisage a conflict of interest arising due to this report.

Cllr Trevor Young informed the committee that he had worked with the company involved in the report during the course of his previous job – however this did not preclude him from speaking or voting on this item.

3 PROCEDURE

The concurrent meeting procedure was noted.

4 EXCLUSION OF PUBLIC AND PRESS

RESOLVED that under Section 100 (A)(4) of the Local Government Act 1972, the public and press be excluded from the meeting for the following item of business on the grounds that it involves the likely disclosure of exempt information as defined in paragraph 3 of Part 1 of Schedule 12A of the Act.

5 VIABLE HOUSING SOLUTION

Members considered a report on a proposal with P3 as the preferred option to deliver a Viable Housing Solution in Gainsborough, with the associated proposed funding strategy.

The Housing Strategy and Supply Manager introduced the report and outlined the key points:

- There was a need for intervention alongside a thorough understanding of the housing need in Gainsborough;
- It was deemed necessary to intervene and disrupt the housing market. The proposed scheme would enable to access the support required to enhance education, training and life skills;
- The scheme should lead to improved tenant behaviour due to the increase in neighbourhood management;
- The scheme helped to satisfy ambitions to improve the housing stock in Gainsborough and to achieve growth ambitions for the town.

Members commented on the paper and asked questions of officers. Further information was provided:

- The scheme enables people to realise their potential and contribute to the economy;
- Open, green spaces with a community feel were desirable; this was an ambition over the longer term with the potential to remove 1-2 properties to expand on the green spaces;
- There were very few providers of this calibre. The scheme itself had a lot of merit; however it would not be a solution to all of the problems in the South-West ward itself, as some of the area in question lends itself to large scale recovery;
- The provider had assured West Lindsey District Council that they will be licensing

Concurrent Meeting of the Prosperous Communities and Corporate Policy and Resources Committees- 16 July 2020

Subject to Call-in. Call-in will expire at 5pm on 5 August 2020

properties under the selective licensing scheme and this will be included in the Grant Funding Agreement;

- Properties will be transferred to the provider as they currently stand. Only 5 properties were currently let under the 'intensive support' concept. Part of the agreement with the proposed provider would be guidance on how the properties should be managed;
- There was evidence of need for this scheme in Gainsborough; however that was not to say that the scheme couldn't be rolled out to other parts of the District if the evidence presented itself;
- Lessons could be learned from the work done in Hemswell Cliff;
- The 'Communities at risk' policy would highlight issues if and when they increased;
- Support will be in place for tenants. As the provider tackled refurbishment projects, they can teach tenants skills, such as basic home maintenance;

As the recommendations required approval from both Prosperous Communities and Corporate Policy and Resources Committees, votes by way of an alphabetical roll call were taken separately, with Prosperous Communities being first, following the resolutions being moved and seconded by both Committees. The resolutions were taken en bloc (by each committee in turn):

Following an alphabetical roll call, with a total of 13 votes cast in favour and 0 against it was **RESOLVED** by Prosperous Communities Committee to:

- Agree that the proposal with the Charity 'P3' is the preferred option to deliver a Viable Housing Solution for Gainsborough to meet the objectives agreed by the Committee on 22/10/2019; therefore the report is recommended to Corporate Policy and Resources Committee.

Prior to the vote by Corporate Policy and Resources, the Chairman tabled a slight amendment to the final recommendation by adding the text "and the Leader of the Opposition" to the end of the last sentence. As this was only a small amendment to the recommendation, and did not change the nature of the recommendation, the committee were not required to vote on the amendment; the committee had no objections to the change. Therefore, the Corporate Policy and Resources Committee **RESOLVED** to, with 13 votes in favour and 0 against:

- Agree the proposed funding strategy (including the transfer of 12 council owned properties) and approve the financial and resource implications;
- Delegate the detail of the Grant Funding Agreement to the Chief Executive in consultation with the Chairmen of Prosperous Communities and Corporate Policy and Resources Committees, and the Leader of the Opposition.

The meeting concluded at 7.33 pm.

Chairman

Corporate Policy & Resources Committee Matters Arising Schedule

Purpose:

To consider progress on the matters arising from previous Corporate Policy & Resources Committee meetings.

Recommendation: That members note progress on the matters arising and request corrective action if necessary.

Meeting	Policy and Resources Committee				
Status	Title	Action Required	Comments	Due Date	Allocated To
Black	new measures for leisure centres	extract from mins of meeting 18 June 2020 Request the Overview and Scrutiny Committee, when discussing Progress and Delivery report criteria, to consider appropriate measures for the Leisure Centres in Gainsborough and Market Rasen ensuring the differences and similarities between the sites was taken into consideration.	please can you ensure this is fed into any review of measures work group Ellen emailed all CPR Members on 6 July.	31/12/20	Ellen King
Black	flexible parking options	Extract from mins of mtg 18/6/2020 Officers investigate further more flexible options to support workers in our community, and report back to the Corporate Policy and Resources Committee. These options to be determined by the Chief Executive in consultation with the Chairman of the Corporate Policy and Resources Committee.	This report needs preparing and adding to the forward plan please - Item added for the 5 November meeting	31/08/20	Tracey Bircumshaw
Black	surestaff update	extract from mins of meeting 18/6/2020 submit a further report on the position of the company in March 2021	this report needs preparing and adding to the report system please - item added for 11 February Meeting. Report will include performance for the period up to December 2020 and proposed BP for 2021/22 and / or options for going forward.	31/12/20	Alan Robinson

Black	Total Cost of MR Leisure Centre Project	extract from mins of mtg 23/7/20 In the absence of specific detail, the Chief Executive, indicated that in some cases it had been necessary, to ensure projects continued, to offer additional support in these extraordinary times, to some suppliers and contractors. Whilst he did not know if this was the reason, in this case, or whether in the fact the case was that the commentary included against the spend was not specific enough, he undertook to respond to all Members of the Committee with the specific details, in writing.	please provide information as requested above - , (page 79 of the reports pack relates) . Members have been provided with the information in advance of September's Committee.	11/08/20	Tracey Bircumshaw
Black	promotional press work - CCTV	Extract from mins of mtg 23/7/20 Officers work with the Communications Team to undertake appropriate media activity with Local Press to report and promote successful outcomes from the use of CCTV across the District at Both Market Rasen and Gainsborough	A comms plan will be created as part of our Safer Streets Fund CCTV expansion work to cover promotion of this scheme and highlight impact and use of CCTV across West Lindsey. The comms plan is expected to be in place with comms activity starting from December 2020 onwards. Both the Leader and PCC have undertaken media activity in respect of this scheme, since the funding was announced.	10/12/20	Grant White

Agenda Item 6a



**Corporate Policy and
Resources Committee**

**Thursday 17 September
2020**

Subject: Debt Management Policy

Report by:

Assistant Director of Operational and Commercial
Services

Contact Officer:

Alison McCulloch
Revenues Manager

alison.mcculloch@west-lindsey.gov.uk

Purpose / Summary:

This report seeks to clarify the Council's policy
relating to debt management of all the Council's
debts.

RECOMMENDATION(S):

The Corporate Policy and Resources Committee members approve;

1. The Debt Management Policy
2. That minor policy changes be authorised by the Section 151 Officer under delegated powers.

IMPLICATIONS

Legal:

Each service is required to use their own specific legislation as detailed below:

Council Tax	Local Government Finance Act 1992 Local Government Finance Act 2012 The Council Tax (Administration and Enforcement) Regulations 1992 (as amended) West Lindsey District Council – Council Tax Support Scheme
Business Rates	Local Government Finance Act 1988 Local Government Finance Act 2012 The Non Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (as amended)
Sundry Debts	The Late Payment of Commercial Debts Regulations 2002 The Late Payment of Commercial Debts Regulations 2013 The Late Payment of Commercial Debts (Interest) Act 1998
Housing Benefit Overpayments	Housing Benefit Regulations 2006 Housing Benefit (Pension Credit) Regulations Council Tax Benefit Regulations 2006 (Up to 31.3.13)

Financial : FIN-58-21-CC

West Lindsey District Council has a legal duty to ensure the prompt and cost effective billing, collection and recovery of all sums due to the Council.

Efficient debt management is essential to the council to provide the financial resources required to provide services for the benefit of local residents and businesses. This policy aims to ensure that a fair and consistent approach is taken when collecting any sums that are not paid when due and it will ensure that before any recovery action is taken against an individual that their particular circumstances are considered at each stage in the process.

Staffing :

None directly resulting from this report

Equality and Diversity including Human Rights :

-

It is important that all taxpayers are treated fairly and the council seeks to collect all monies that are properly due. An equalities impact assessment is attached at Appendix A.

Data Protection Implications :

None arising from this report

Climate Related Risks and Opportunities :

None arising from this report

Section 17 Crime and Disorder Considerations :

None arising from this report

Health Implications:

None arising from this report

Title and Location of any Background Papers used in the preparation of this report:

Local Government Finance Act 1992 -
<https://www.legislation.gov.uk/ukpga/1992/14/contents>

Local Government Finance Act 2012
<https://www.legislation.gov.uk/ukpga/2012/17/contents/enacted>

The Council Tax (Administration and Enforcement) Regulations 1992 (as amended)
<https://www.legislation.gov.uk/uksi/1992/613/contents/made>

West Lindsey District Council – Council Tax Support Scheme
<https://www.west-lindsey.gov.uk/my-services/benefits/help-to-pay-council-tax/council-tax-support-reduction-scheme-regulations/>

Local Government Finance Act 1988
<https://www.legislation.gov.uk/ukpga/1988/41/contents>

The Non Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (as amended)

<https://www.legislation.gov.uk/uksi/1989/1058/contents/made>

The Late Payment of Commercial Debts Regulations 2002

<https://www.legislation.gov.uk/uksi/2002/1674/contents/made>

The Late Payment of Commercial Debts Regulations 2013

<https://www.legislation.gov.uk/uksi/2013/395/contents/made>

The Late Payment of Commercial Debts (Interest) Act 1998

<https://www.legislation.gov.uk/ukpga/1998/20/contents>

Housing Benefit Regulations 2006

<https://www.legislation.gov.uk/uksi/2006/213/contents/made>

Risk Assessment :

There are no risks associated with this policy. It aims to draw all the Council's debt service policies into one document and to ensure that a fair and consistent approach is taken when collecting any sums due to the Council that are not paid when due.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

X

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

X

No

Executive Summary

The Council currently has two debt recovery policies covering Council Tax and Sundry Debts, but is also responsible for collecting Business Rates and Housing Benefit Overpayments.

As the Sundry Debt Policy was reviewed during the annual audit process, it seemed prudent to review the Council Tax Policy at the same time and also to consider the other two services which currently do not have a debt management policy in place.

This new Debt Management Policy aims to include all four services in one policy.

The services included are:

- Council Tax
- Business Rates
- Sundry Debts
- Overpaid Housing Benefit

1 Introduction

- 1.1 The Council currently has a Council Tax Debt Recovery Policy and Procedures and a Sundry Debt Recovery Policy which explain the process for debtors who have failed to make payments as requested.
- 1.2 Following a recent Internal Key Controls Audit, a recommendation identified considering reviewing the Sundry Debt Recovery Policy.
- 1.3 Whilst reviewing this policy a review of the Council Tax Debt Recovery Policy was also undertaken.
- 1.4 The Council also collects Business Rates and Housing Benefit Overpayments, it was noted during the policies review that no current Debt Management Policy exists for these services.
- 1.5 One Debt Management Policy to cover all four services was deemed the most practical solution rather than holding four separate policies.
- 1.6 This policy covers all recovery activity relating to:
 - Council Tax
 - Business Rates
 - Sundry Debts
 - Overpaid Housing Benefit

2 The Policy (see Appendix A)

West Lindsey District Council has a legal duty to ensure the prompt and cost effective billing, collection and recovery of all sums due to the Council.

Efficient debt management is essential to the council to provide the financial resources required to provide services for the benefit of local residents and businesses. This policy aims to ensure that a fair and consistent approach is taken when collecting any sums that are not paid when due and it will ensure that before any recovery action is taken against an individual that their particular circumstances are considered at each stage in the process.

The aim is to ensure that council payment defaulters have their debts collected in accordance with relevant legislation and with the least possible charges being incurred by them.

3. Court Action Taken During 2019/20

Court hearings in respect of Council Tax and Business Rates is undertaken on a monthly basis. For Sundry Debts and Housing Benefit Overpayments this action is only taken to obtain payment as a final resort because other methods of payment can be used without the

need for a liability order. The table below illustrates the action that was required to be taken during 2019/20.

Service	Number of Properties at 31.3.20	Number of Accounts on system at 31.3.20	Court Action Taken during 2019/20
Council Tax	43,865		2,432
Business Rates	2,916		104
Sundry Debts		590	0
Housing Benefit Overpayments		1,627	0

4. Appendices

- A. Debt Management Policy
- B. Equalities Impact Assessment

Debt Management Policy

September 2020



Debt Management Policy and Procedures

Section 1	Introduction
Section 2	Legislation
Section 3	Council Tax
Section 4	Business Rates
Section 5	Sundry Debt
Section 6	Housing Benefit Overpayments
Section 7	Complaints Procedure

Section 1 Introduction

West Lindsey District Council has a legal duty to ensure the prompt and cost effective billing, collection and recovery of all sums due to the Council.

Efficient debt management is essential to the council to provide the financial resources required to provide services for the benefit of local residents and businesses. This policy aims to ensure that a fair and consistent approach is taken when collecting any sums that are not paid when due and it will ensure that before any recovery action is taken against an individual, that their particular circumstances are considered at each stage in the process.

The aim is to ensure that council payment defaulters have their debts collected with the least possible charges being incurred by them.

This policy covers all debt recovery activities in relation to:

- Council Tax
- Business Rates
- Sundry Debtors
- Overpaid Housing Benefit

Section 2 Legislation

The relevant legislation includes:

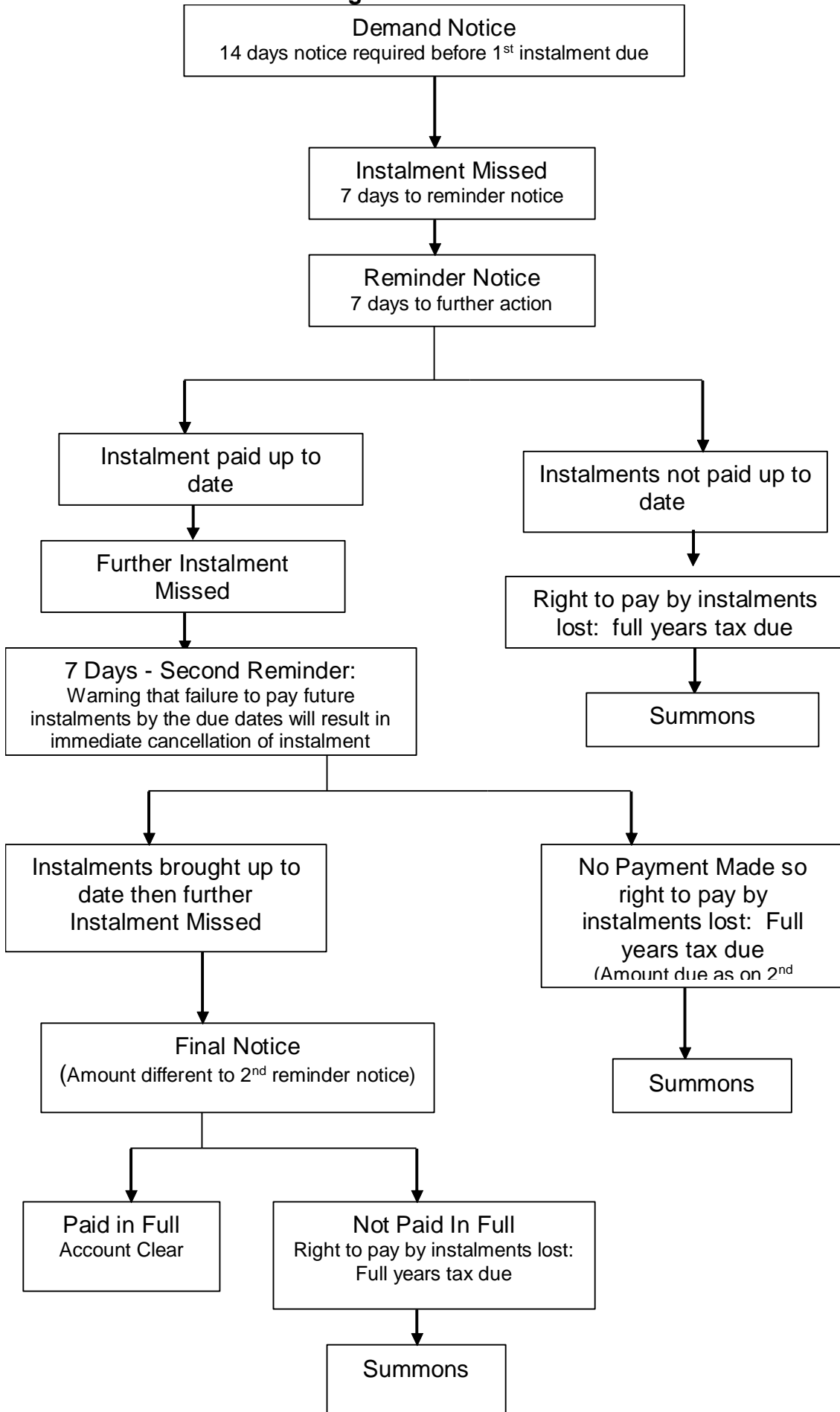
Council Tax	Local Government Finance Act 1992 Local Government Finance Act 2012 The Council Tax (Administration and Enforcement) Regulations 1992 (as amended) West Lindsey District Council – Council Tax Support Scheme
Business Rates	Local Government Finance Act 1988 Local Government Finance Act 2012 The Non Domestic Rating (Collection and Enforcement) (Local Lists) Regulations 1989 (as amended)
Sundry Debtors	The Late Payment of Commercial Debts Regulations 2002 The Late Payment of Commercial Debts Regulations 2013 The Late Payment of Commercial Debts (Interest) Act 1998
Housing Benefit Overpayments	Housing Benefit Regulations 2006 Housing Benefit (Pension Credit) Regulations Council Tax Benefit Regulations 2006 (Up to 31.3.13)

Section 3 Council Tax

- 3.1 Council Tax is the system of local taxation used in England to part fund the services provided by local government. It was introduced in 1993 by the Local Government Finance Act 1992 and is a tax on people's homes.
- 3.2 West Lindsey District Council is responsible for collecting the council tax on behalf of the Lincolnshire County Council, the Police and Crime Commissioner for Lincolnshire and Parish and Town Councils in the district.
- 3.3 Owner occupiers and their partners usually have to pay the council tax and where properties are rented, the tenants and their partners have to pay. In the cases of empty properties, it is usually the owner who has to pay.
- 3.4 Demand notices are issued by 17th March in each financial year, detailing the amount, date and frequency of the payment to allow for the first instalment to be paid on 1st April and to ensure that the statutory 10 working days notice is given to direct debit payers.
- 3.5 Instalment payments are due on 1st of each month for everyone other than direct debit payers.
Direct debit payers are offered a number of instalment dates each month.
- 3.9 Reminder notices can, in accordance with Council Tax legislation, be issued within seven days of an instalment not being paid. However, reminders are normally issued at the beginning of the month following the date the instalment became due.
- If the instalment is paid within seven days of the issue of the reminder, the right to pay by instalments may continue.
- If during the same year a second instalment is missed, the above process is repeated.
- If the outstanding amount on a first or second reminder remains unpaid, the right to pay by instalments is lost and the whole remaining balance for the year becomes due within a further 7 days.
- Final Notices are required for any accounts that do not qualify for instalments and the balance is not paid within 14 days of the notice or where the amount due has changed between the outstanding reminder or second reminder and after the issue of the relevant adjustment notice
- 3.10 Summonses are issued in accordance with the recovery timetable following consultation with the Lincoln Magistrates Court along with a letter explaining the process. Payment arrangements can be agreed at any time and council tax payers are encouraged to contact the council tax team to discuss the matter.

3.11

Flow Chart Detailing Above Action



3.12 The Court hearing dates are agreed annually in advance with the Lincoln Magistrates court.

A minimum of 14 days is allowed between the service of the summons to the defaulter and the hearing date.

At the hearing, an authorised officer of the council will make an application to the Court for the liability orders listed. The Magistrates will hear the defence of any persons wishing to prevent the issue of the liability order.

3.13 Notices requiring certain information from the debtor are issued within seven days of the hearing to all cases where no arrangements to clear the debt have been made or where no income details are known regarding the debtor. This notice helps to determine the next course of action to be taken to recover the sum due. The notice also warns the debtor that unless they arrange to pay the debt it will be released to the Enforcement Agents within 14 days of its date of issue and that further costs will be incurred. A copy of the schedule of Enforcement Agents charges is also included with these letters and a budget form, to enable the debtor to make an offer of payment based on their income and expenditure.

Failure to supply or supplying false information can lead to the imposition of a fine by the Magistrates Court.

3.14 **Attachment of Earnings Order**

Where a debtor is employed, an Attachment of Earnings Order will be issued. The order once served will remain in force until the balance is clear or the authority withdraws it.

The amount is deducted in accordance with the tables contained in the regulations which provides percentages to be applied to "net earnings" after income tax, NI, superannuation, deductions for advances of salary and any other council tax attachment or earnings deductions.

Attachable pay includes wages/salary, overtime, holiday pay, other fees, bonus, commission or SSP

A local authority may serve attachment of earnings orders on itself as an employer of a debtor

3.15 **Deduction from Department for Works and Pensions Benefits**

Where a debtor is in receipt of income support, job seekers allowance, pension credit or Employment Support Allowance, an attachment of benefit may be issued to the Department for Works and Pensions to make direct payments to the Council to pay the council tax.

3.16 **Attachment to Members Allowances**

Where the debtor is a Member of West Lindsey DC, attempts will be made to secure payment of the council tax by attachment to his/her Members Allowance. This is undertaken following consultation with the Director of Corporate Services.

3.17 **Enforcement Agents**

Where no information is received from the debtor or where the other recovery options outlined above have failed, then the liability order will be passed to Enforcement Agents for action.

The Enforcement Agent will send a statutory Notice of Enforcement where a fee is charged and if this is ignored a visit will be made incurring another fee.

If payment is not made in full, including all costs a payment arrangement may be agreed and in order to provide security for the debt the Enforcement Agent will complete an inventory of goods that can be sold to repay the debt in the event of non-payment. This is called a 'controlled goods agreement'.

If the Enforcement Agent is unsuccessful in either collecting the debt or identifying sufficient goods to clear the debt they will return the debt confirming this and further recovery action will be considered.

3.18 **Bankruptcy**

Bankruptcy is a procedure available to the council in the enforcement of unpaid Council Tax and Business Rates and will be considered where it is deemed to be more appropriate than other methods of enforcement. It will only be considered where there is equity in the property and where the combined debts of the taxpayer are over £5,000.

Once a debt is passed to the Council's bankruptcy practitioners a statutory demand will be served on the debtor under Section 268 (1) (A) of the Insolvency Act 1986.

If no contact is received from the debtor in response to this, a bankruptcy petition will be issued.

3.19 **Charging Order**

Where the council holds information to suggest that payment of the debt is unlikely to be achieved through bankruptcy, or where the current address of the debtor is either unknown or overseas, preventing service of a statutory demand, a Charging Order may be more appropriate.

Where solicitors are instructed to apply for a Charging Order they will be given full authority to deal with the case. In the event that a forced sale is contemplated further instructions must be sought from the authority on whether the forced sale will be approved. An order for sale can only be applied for if the debt, including any court costs, is over £1,000.

Where a forced sale is not considered appropriate, the Charging Order will remain on the property until it is sold. The department may still seek recovery by other methods for any debt(s) not covered by the Charging Order.

3.20 **Arrangements for Payment**

Payment arrangements can be made at any time of the proceedings.

The aim of the arrangement is to ensure the debt is paid within the current financial year and payment by direct debit is the preferred payment option. Payment arrangements can be made by weekly, fortnightly or monthly payments.

In cases of severe hardship payment may be extended into the new financial year.

Payment arrangements are monitored regularly and where payments are not made as agreed further recovery action will be taken e.g attachment of earnings order etc

3.21 **Commencement of Committal Proceedings**

The Council can apply to the Magistrates Court for committal to prison for a maximum of 90 days. This action is likely to take place when:

- Taking Control of Goods by the Enforcement agent on goods has been attempted and failed
- There is no property or assets
- There are previously broken agreed payment arrangements
- There is failure to provide employment or benefit details

3.22 The committal hearing is an enquiry by the Magistrates into a debtor's means and conduct with a view to whether the failure to pay was due to 'wilful refusal' or 'culpable neglect'. Such an enquiry can only be conducted in the presence of the defaulter and if they fail to appear a warrant for their arrest will be applied for. This would normally be a warrant with bail to appear at the next available pre-scheduled hearing date for non-payment of council tax. This avoids the debtor being held for any length of time.

3.23 If the Magistrates are satisfied that the council has complied with legislation they will consider the issue of whether payment has not been made through 'wilful refusal' or 'culpable neglect'. If they find either present the following options available to them are:

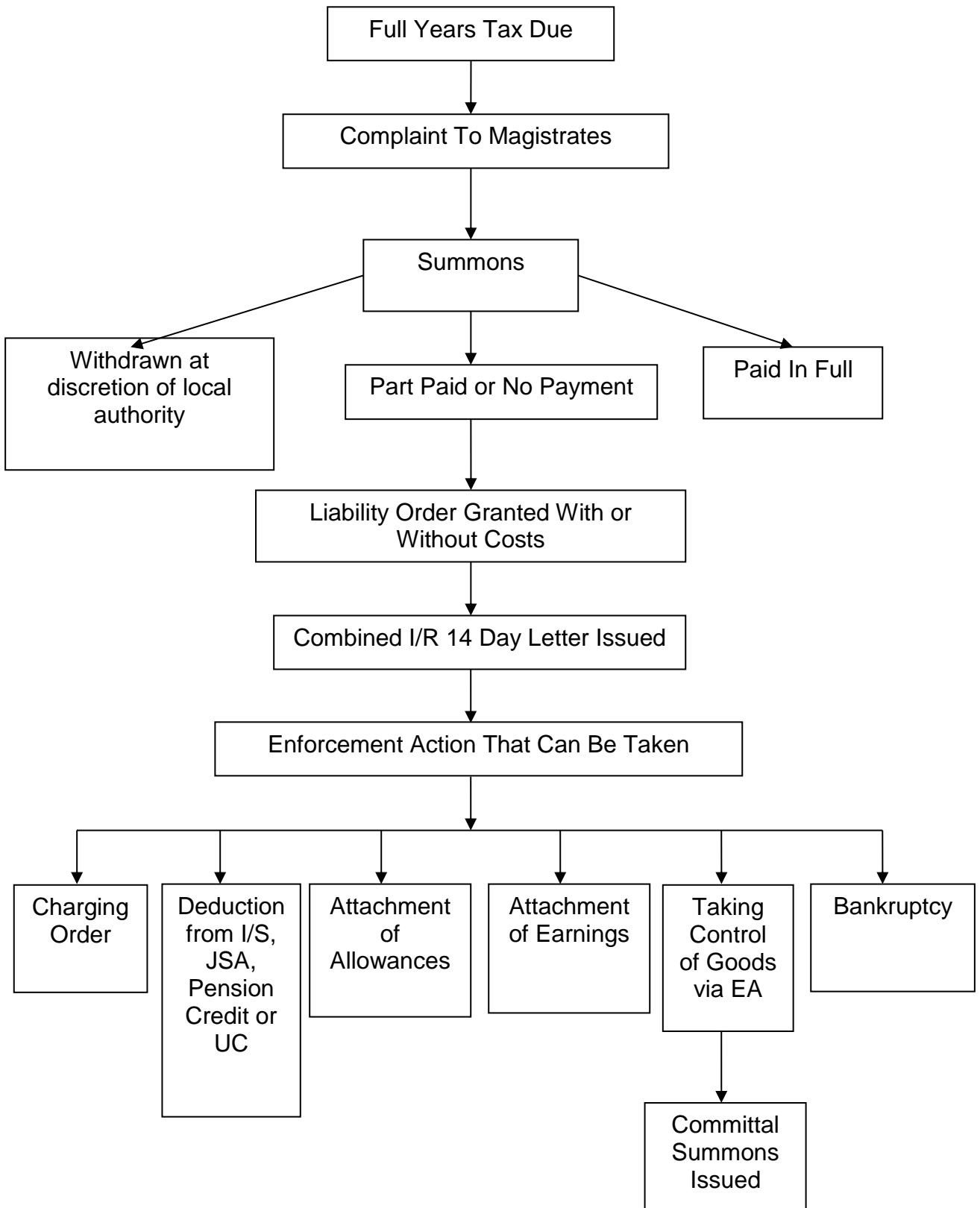
- Issue a warrant of commitment for a period not exceeding 3 months
- Fix a term of imprisonment postponed under payment terms
- Refuse to issue a warrant or fix a term of imprisonment

Any payments made under an order must be made direct to the council who will monitor them and report back to court if they fail to be paid as ordered.

The Magistrates can also remit all or part of the debt once they have heard the evidence relating to the means of the debtor.

3.24 Where the court order is not maintained the council will bring the debtor back before the Magistrates to seek immediate committal to prison.

3.25 **Flow Chart Detailing Above Action**



3.26 **Enforcement Agents**

West Lindsey District Council currently uses the services of external Enforcement Agents firms who are instructed to act against debtors who have not made a satisfactory arrangement for payment or who have not provided financial details to enable an attachment of earnings or benefit to be implemented.

The Enforcement Agents employed by West Lindsey District Council must be members of CIVEA, the Civil Enforcement Agency. This is an independently funded association formed to represent all private, certificated Enforcement Agents in England and Wales.

Only one Enforcement Agents will be appointed to deal with the account of a particular debtor and if the debtor has more than one liability order issued against them these will be issued to the same Enforcement Agents.

The performance of all Enforcement Agents firms are reviewed at quarterly meetings in which their collection levels are compared to their competitors and any queries, complaints or issues are raised. A record of any decisions made is kept.

3.27 **Tracing**

Where correspondence is returned by the Post Office stating 'gone away' or we become aware that a person has absconded, we will attempt to trace the person in-house by interrogating the internal systems. If these enquiries fail further enquiries can be made using an external tracing agency. Access to this database is controlled and monitored to prevent abuse.

3.28 **Write Off Procedures**

Every effort is made to ensure that all amounts due to the council are rigorously pursued however where a debt becomes irrecoverable eg: absconded with no forwarding address able to be located, deceased with insufficient funds in the estate, bankrupt with no prospect of a dividend it will be submitted for write off.

All write offs are authorised in accordance with the Financial Procedural Rules.

Section 4 Business Rates

- 4.1 Business Rates is a property tax charged on most non-domestic premises including commercial properties such as shops, offices, pubs, warehouses and factories.
- 4.2 The business rates monies raised is used to help fund local services like the Police and Fire and Rescue services.
- 4.3 Demand notices are issued during March in each financial year, detailing the amount, date and frequency of the payment to allow for the first instalment to be paid on 1st April and to ensure that the statutory 10 working days notice is given to direct debit payers.
- 4.4 Instalment payments are due on 1st of each month for everyone other than direct debit payers.
Direct debit payers are offered a number of instalment dates each month.
- 4.5 If the instalments are not paid as demanded reminder notices will be issued.

If the instalment is paid within seven days of the issue of the reminder the right to pay by instalments may continue.

If during the same year a second instalment is missed the above process is repeated.

If the outstanding amount on a first or second reminder remains unpaid the right to pay by instalments is lost and the whole remaining balance for the year becomes due within a further seven days.

If a third reminder is issued during the year, the ratepayer loses the right to pay by instalments and the full amount becomes due and must be paid to prevent escalation to a court hearing.

Final Notices are required for any accounts that do not qualify for instalments and the balance is not paid within 14 days of the notice or where the amount due has changed between the outstanding reminder or second reminder and after the issue of the relevant adjustment notice

- 4.6 Summonses are issued in accordance with the recovery timetable following consultation with the Lincoln Magistrates Court along with a letter explaining the process. Payment arrangements can be agreed at any time and business rate payers are encouraged to contact the business rate team to discuss the matter.
- 4.7 The hearing dates are held monthly, the dates having been agreed annually in advance with the Lincoln Magistrates court.

A minimum of 14 days is allowed between the service of the summons to the defaulter and the hearing date.

At the hearing an authorised officer of the council will make an application to the Court for the liability orders listed. The Magistrates will hear the defence of any persons wishing to prevent the issue of the liability order.

4.8 Enforcement Agents

Where a debt remains unpaid the liability order will be passed to Enforcement Agents for action.

The Enforcement Agent will send a statutory Notice of Enforcement where a fee is charged and if this is ignored a visit will be made incurring another fee.

If payment is not made in full, including all costs a payment arrangement may be agreed and in order to provide security for the debt the Enforcement Agent will complete an inventory of goods that can be sold to repay the debt in the event of non-payment. This is called a 'controlled goods agreement'.

If the Enforcement Agent is unsuccessful in either collecting the debt or identifying sufficient goods to clear the debt they will return the debt confirming this and further recovery action will be considered.

4.9 Insolvency

Insolvency is a procedure available to the council in the enforcement of unpaid Business Rates and will be considered where it is deemed to be more appropriate than other methods of enforcement. It will only be considered where the combined debts of the rate payer are over £5,000.

Once a debt is passed to the Council's bankruptcy practitioners a statutory demand will be served on the debtor under Section 268 (1) (A) of the Insolvency Act 1986.

If no contact is received from the debtor in response to this a bankruptcy petition will be issued.

4.10 Arrangements for Payment

Payment arrangements can be made at any time of the proceedings.

The aim of the arrangement is to ensure the debt is paid within the current financial year and payment by direct debit is the preferred payment option. Payment arrangements can be made by weekly, fortnightly or monthly payments.

In cases of severe hardship, payment may be extended into the new financial year.

Payment arrangements are monitored regularly and where payments are not made as agreed, further recovery action will be taken.

4.11 Commencement of Committal Proceedings

Although the Council can apply to the Magistrates Court for committal to prison for a maximum of 90 days it is very difficult as Limited companies and a director cannot be held personally liable for the debts of his limited company. However, it is possible to take this action when:

- Taking Control of Goods by the Enforcement agent on goods has been attempted and failed
- There is no property or assets
- There are previously broken agreed payment arrangements
- There is failure to provide employment or benefit details

4.12 The committal hearing is an enquiry by the Magistrates into a debtor's means and conduct with a view to whether the failure to pay was due to 'wilful refusal' or 'culpable neglect'. Such an enquiry can only be conducted in the presence of the defaulter and if they fail to appear a warrant for their arrest will be applied for. This would normally be a warrant with bail to appear at the next available pre-scheduled hearing date for non-payment of business rates. This avoids the debtor being held for any length of time.

4.13 If the Magistrates are satisfied that the council has complied with legislation they will consider the issue of whether payment has not been made through 'wilful refusal' or 'culpable neglect'. If they find either present the following options available to them are:

- Issue a warrant of commitment for a period not exceeding 3 months
- Fix a term of imprisonment postponed under payment terms
- Refuse to issue a warrant or fix a term of imprisonment

Any payments made under an order must be made direct to the council who will monitor them and report back to court if they fail to be paid as ordered.

The Magistrates can also remit all or part of the debt once they have heard the evidence relating to the means of the debtor.

4.14 Where the court order is not maintained the council will bring the debtor back before the Magistrates to seek immediate committal to prison.

4.15 **Enforcement Agents**

West Lindsey District Council currently uses the services of external Enforcement Agents firms who are instructed to act against debtors who have not made a satisfactory arrangement for payment or who have not provided financial details to enable an attachment of earnings or benefit to be implemented.

The Enforcement Agents employed by West Lindsey District Council must be members of CIVEA, the Civil Enforcement Agency. This is an independently funded association formed to represent all private, certificated Enforcement Agents in England and Wales.

Only one Enforcement Agents will be appointed to deal with the account of a particular debtor and if the debtor has more than one liability order issued against them these will be issued to the same Enforcement Agents.

The performance of all Enforcement Agents firms are reviewed at quarterly meetings in which their collection levels are compared to their competitors and any queries, complaints or issues are raised. A record of any decisions made is kept.

4.16 **Tracing**

Where correspondence is returned by the Post Office stating 'gone away' or we become aware that a business has closed we will attempt to trace the ratepayer in-house by interrogating the internal systems. If these enquiries fail further enquiries can be made using an external tracing agency. Access to this database is controlled and monitored to prevent abuse.

4.17 **Write Off Procedures**

Every effort is made to ensure that all amounts due to the council are rigorously pursued however where a debt becomes irrecoverable eg: absconded with no forwarding address able to be located, deceased with insufficient funds in the estate, bankrupt with no prospect of a dividend it will be submitted for write off.

All write offs are authorised in accordance with the Financial Procedural Rules.

Section 5 Sundry Debtors

5.1 The Revenues Section is responsible on behalf of the Council for the collection of Sundry Debts and has a legal duty to seek to recover all outstanding debts.

5.2 All sundry debt accounts raised are done so promptly and invoices are only raised in circumstances where payment in advance is impractical.

5.3 All Sundry Debtor accounts are raised promptly and issued on a daily basis being either posted or emailed to customers.

Periodic invoices are also raised which are issued on a designated time scale ie: monthly, annually

5.4 The council offers a number of payment methods detailed below:

- By Direct Debit – 1st of month
- By credit or debit card over the telephone – this is an automated system
- By website payments on the council's website
- By standing order
- By cheque

5.5 Recovery Procedure

- In the event of a sundry debtor invoice not being paid a reminder notice will be issued after 28 days.
- At this point the Council will consider whether any future services can be withdrawn until the debt is paid.
- If the account fails to be paid after a further 14 days a final notice is issued.
- Where it is noted that there is a history of non-payment formal recovery action will be taken to recover the debt which may lead to a charging order or bankruptcy proceedings being taken.
- If the debt continues to remain unpaid, an Aged Debt report listing any outstanding balances will be issued to each individual department to ascertain the next course of action. These are issued on the 1st of each month via email.
- Each department will be contacted to discuss their particular debts and whether they intend to contact the debtor themselves or require a letter to be issued to them explaining the next course of action.
- Continuing failure to either pay or make a payment arrangement at this stage can result, by request of the issuing department, in the debt being referred to a debt collection agency.
- If the debt is unable to be collected by the agency, an application is made to the County Court. At this stage consideration can be given to utilising charging orders, making an attachment of earnings order, instructing the county court bailiff or applying for insolvency.
- In the event of further court action being taken all court costs incurred will be paid by the debtor.

5.6 At all times from the issue of an invoice, officers are prepared to discuss payment arrangements with customers.

5.7 **Bankruptcy**

The council can also apply to have a debtor made bankrupt, but as it is very serious because the debtor could lose their home and assets it would only be used as a last resort.

5.8 **Local Land Charge**

Where the authority incurs costs in respect of the service of certain statutory notices or in carrying out associated works, a financial charge will be secured against the Local Land Charges Register for the affected property/land. The authority may recover the local land charge through exercising a power of enforced sale for the debt amount. Unless discharged through payment or recovery, a local land charge will remain secured on the register and is binding on successive owners, and will be declared on searches of the register which often precede a sale of the property.

5.9 **Write Off Procedures**

Every effort is made to ensure that all amounts due to the council are rigorously pursued however where a debt becomes irrecoverable eg: absconded with no forwarding address able to be located, deceased with insufficient funds in the estate, bankrupt with no prospect of a dividend it will be submitted for Write Off.

In all cases where a Write Off is being considered, the Revenues team will contact the issuing department to ascertain whether they have any further details to assist in the collection of the debt. This may be a new address, telephone details or employment details which could be used to renew recovery action.

In all cases the issuing department will be required to agree the write off, providing evidence as to why the debt needs to be written off.

All Write Offs are authorised in accordance with the Financial Procedural Rules.

5.10 **Invoice Cancellation**

Where a service has not been provided, or an invoice incorrectly issued this can be cancelled with the relevant authorisation from the department

Section 6 Housing Benefit Overpayment

- 6.1 The Housing Benefit Regulations 2006 outlines the Council's right to recover, discretion to recover, whom to seek recovery from and methods of recovery.
- 6.2 When calculating overpayments of Housing Benefit, the Council specifically undertakes to ensure that no person is required to repay unrecoverable overpayments. An unrecoverable overpayment (as defined in Housing Benefit Regulations 2006) is one that:
- Has been caused by an official error **and**
 - That the claimant or recipient of the benefit did not contribute to it **and**
 - That the claimant or recipient of the benefit could not reasonably have been expected to know that an overpayment was occurring at the time that the payment was made or at the time of notification.
- 6.3 The Council will seek to recover overpaid Housing Benefit in the most efficient and cost effective manner, having regard to its statutory obligation to protect public funds.
The Council will, however, have regard to the circumstances of the individual from whom recovery is sought.
- 6.4 The minimum rate of recovery is set in accordance with the lower level rate of recovery, as determined by the Department for Works and Pensions.
- 6.5 **Methods of Recovery**
- 6.5.1 **On-going Entitlement - Instalment Recovery**
- Where a debtor has continuing entitlement to Housing Benefit a portion of the weekly entitlement is withheld and offset from the outstanding debt until it has been fully recovered.
The debtor will be notified of the commencement of instalment recovery and if they are experiencing financial hardship consideration will be given to reducing the payment arrangement.
- 6.5.2 **Offset of Entitlement**
- The Council may offset some or all of any amount of benefit owed to the claimant to recover an overpayment in part or full. This may occur where an amount of benefit is owed due to the effect of a 'backdated' advantageous change of circumstance and rather than pay the resulting extra entitlement to the claimant some or all of it can be used to reduce an overpayment incurred in the same period.
- 6.5.3 **Voluntary Payment Arrangement**
- The Council may enter into a monthly / weekly payment arrangement with a debtor who is no longer entitled to any Housing Benefit. Payments can be made by a variety of methods.

6.5.4 **Social Security Benefits**

If recovery from on-going entitlement to Housing Benefit is not available the Council may seek to recover overpaid benefit from another Social Security benefit in payment to the claimant.

6.5.5 **Housing Benefit paid by another Council**

This may be appropriate where the debtor has left the Council's area and it can be established that they are in receipt of Housing Benefit in another council's area. The debt may be recovered by way of the new Council who will make deductions from ongoing entitlement on behalf of the creditor Council.

6.5.6 **Collection Agents**

Collection Agents can be instructed to secure payment or a payment arrangement.

6.5.7 **Deductions from Earnings – Direct Earnings Attachment**

An application can be made to apply a deduction from earnings without the need to attend court.

6.5.8 **Registration of Debts at County Court**

As a final resort recovery can be enforced by registering the debt at a County Court. This has the effect of enabling the Council to use recovery methods via a County Court Judgement (CCJ).

6.5.9 **Adjustment of Council Tax Support**

Where council tax reduction (support) is paid to a claimant by way of a credit to their council tax account and an adjustment is required which reduces the amount of council tax support, the amount will be debited from the council tax account. The outstanding balance will be recovered in the same manner as other sums of council tax.

Section 7 Complaints Procedure

The Council operates a one stage complaints process which will be responded to within 21 days. When a complaint is received the Customer Experience Officer may need to make further contact to discuss concerns and at this stage any further information may be provided or requested.

If a customer remains dissatisfied with the way we have dealt with their complaint they have the right to ask the Local Government Ombudsman (LGO) to investigate the complaint.

The Local Government Ombudsman Contact Details are:

The Local Government Ombudsman
PO Box 4771
Coventry
CV4 0EH

Telephone: 0300 061 0614

Web: www.lgo.org.uk

If you would like a copy of this in large, clear print, audio, Braille or in another language, please telephone **01427 676676**

Appendix B – SECTION 13A EQUALITY IMPACT ASSESSMENT

<p>Name, brief description and objectives of policy, procedure, function?</p>	<p>Council Tax Debt Management Policy</p> <p>West Lindsey District Council has a legal duty to ensure the prompt and cost effective billing, collection and recovery of all sums due to the Council.</p> <p>Efficient debt management is essential to the council to provide the financial resources required to provide services for the benefit of local residents and businesses. This policy aims to ensure that a fair and consistent approach is taken when collecting any sums that are not paid when due and it will ensure that before any recovery action is taken against an individual that their particular circumstances are considered at each stage in the process.</p>
<p>Have you consulted on the policy, procedure, function and if so, what were the outcomes?</p>	<p>No consultation has taken place as this policy is to ensure that council payment defaulters have their debts collected in accordance with relevant legislation and with the least possible charges being incurred by them.</p>
<p>What barriers may these individuals or groups face, and how can you promote equality (where possible)</p>	
<p>Gender</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p>
<p>Age</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic. However any person suffering financial hardship will be signposted to outside agencies such as Age Concern, Money Advice Service, Citizens Advice as appropriate. When instructing Enforcement Agents awareness will be given to vulnerable residents.</p>
<p>Disability</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic. However any person suffering financial hardship will be signposted to outside agencies such as Age Concern, Money Advice Service, Citizens Advice as appropriate. When instructing Enforcement Agents awareness will be given to vulnerable residents.</p>
<p>Race</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p> <p>In the event of language being a barrier to engagement Language Line will be offered to the debtor. An accessibility statement is included on the WLDC website.</p>
<p>Religion or Belief</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p> <p>Where a debtor attends court for non-payment they are required, by the court, to swear on oath. This oath can be made against the Bible or Koran.</p>

Sexual Orientation	There is no evidence that this policy would impact on people in any way because of this characteristic.
Gender Reassignment	There is no evidence that this policy would impact on people in any way because of this characteristic.
Pregnancy, maternity or paternity	There is no evidence that this policy would impact on people in any way because of this characteristic.
Marriage and Civil Partnership	There is no evidence that this policy would impact on people in any way because of this characteristic.
Rural Isolation	There is no evidence that this policy would impact on people in any way because of this characteristic.
Socio-economic factors	There is no evidence that this policy would impact on people in any way because of this characteristic. However any person suffering financial hardship will be signposted to outside agencies such as Age Concern, Money Advice Service, Citizens Advice as appropriate. Potential council tax support claimants can apply on line, via a form or contacting our office and will be advised of this potential eligibility when discussing debts.
Other (eg: those with dependants/caring responsibilities, asylum seeker and refugee communities, children in the care system etc)	There is no evidence that this policy would impact on people in any way because of this characteristic. However any person suffering financial hardship will be signposted to outside agencies such as Age Concern, Money Advice Service, Citizens Advice as appropriate. When instructing Enforcement Agents awareness will be given to vulnerable residents. In the event of language being a barrier to engagement Language Line will be offered to the debtor. An accessibility statement is included on the WLDC website.
Is there any evidence or research that demonstrates why some individuals or groups are, or are not, affected?	There is no evidence or research available. This policy is based on nationally applicable legislation and it covers all debts that are required to be collected by the Council.
If there is a potential adverse impact, please state why and whether this is justifiable.	There is no potential adverse impact from this policy as there is equality for all groups and all debts must be collected in accordance with appropriate legislation irrespective of an individual's characteristics
Outcome of EIA	<p>No major change needed <input checked="" type="checkbox"/> Adverse impact but continue <input type="checkbox"/></p> <p>Adjust the policy /proposal <input type="checkbox"/> Stop and remove the policy/proposal <input type="checkbox"/></p>
How will you monitor your policy, procedure, function to ensure there is no adverse effect on the protected	We will use the policy when collecting any debts due to the council and review it for its effectiveness on a periodic basis raising amendments as and when required. All debts must be collected in accordance with appropriate legislation irrespective of an individual's characteristics

characteristics (eg: gender, age, etc) in the future?	
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Corporate Policy and
Resources Committee

Thursday 17 September 2020

Subject: The Council Tax Discretionary Hardship Policy (Section 13A)

Report by:

Commercial Director

Contact Officer:

Alison McCulloch
Revenues Manager

alison.mcculloch@west-lindsey.gov.uk

Purpose / Summary:

This report seeks to clarify the Council's policy relating to special local discounts offered under Section 13A of the Local Government Finance Act 1992 (as amended)

RECOMMENDATION(S):

The Corporate Policy and Resources Committee members approve;

1. The Council Tax Discretionary Hardship Policy (Section 13A) (See Appendix A).
2. That minor policy changes be authorised by the Section 151 Officer under delegated powers.
3. That individual applications for Section 13A Discretionary Relief be determined by the Section 151 Officer under delegated powers.
4. It be **RECOMMENDED** to the Governance and Audit Committee, that the Constitution be amended in order to allow that in the event of an appeal, they be considered by the Chief Executive in consultation with the Leader of the Council.

IMPLICATIONS

Legal:

Section 13A (1)(c) of the Local Finance Act 1992 (as amended by Section 76 of the Local Government Finance Act 2003) and further amended by Section 10 of the Local Government Finance Act 2012 allows a billing authority to reduce the amount of Council Tax payable to such an amount as it thinks fit, including reducing the amount to zero.

This power may be exercised in relation to individual cases or by determining a class of case or cases in which liability is to be reduced to an extent provided by the determination.

The authority to determine individual applications under Section 13A may be delegated to an officer of the Authority under Section 101 of the Local Government Act 1972.

Members should also be aware of an Ombudsman case which held that Redcar and Cleveland Borough Council failed to recognise and accept that it could not 'fetter its discretion to reduce an individual's liability for Council Tax by having a 'blanket policy' that would never allow a reduction' and that it failed to consider and reach a decision on an individual's request.

The recommendations in the Ombudsman's report concluded that councils must consider and reach a decision on a request and must establish internal arrangements for how such requests will be considered and decided. The Council is free to reach any decision that it believes fit on any request provided that it reaches such a decision properly.

Financial : FIN/53/21

The loss in Council Tax revenue resulting from the granting of a local discount or a reduction must be met by the billing authority and not passed on to other major precepting authorities. In other words Council Tax payers will fund any reduction that is granted.

It is anticipated that only a small number of reductions are likely to be granted and those that are will likely be for short periods of time. This being the case it is expected that any reductions granted can be provided for out of existing budgets. This will be monitored throughout the financial year.

Staffing :

(N.B.) Where there are staffing implications the report MUST have a HR Ref

None directly resulting from this report

Equality and Diversity including Human Rights :

NB: Please explain how you have considered the policy's impact on different groups (for example: young people, elderly, ethnic minorities, LGBT community, rural residents, disabled, others).

It is important that all taxpayers are treated fairly and the council seeks to collect all monies that are properly due. An equalities impact assessment is attached at Appendix B.

Data Protection Implications :

None arising from this report

Climate Related Risks and Opportunities:

None arising from this report

Section 17 Crime and Disorder Considerations:

None arising from this report

Health Implications:

None arising from this report

Title and Location of any Background Papers used in the preparation of this report :

Local Government Finance Act 1992 – Section 13A

<http://www.legislation.gov.uk/ukpga/1992/14/section/13A>

Local Government Act 2003 – Section 76

<https://www.legislation.gov.uk/ukpga/2003/26/section/76>

Local Government Finance Act 2012 – Section 10

<https://www.legislation.gov.uk/ukpga/2012/17/section/10/enacted>

Risk Assessment :

If awarded the full cost of the relief would be incurred by West Lindsey District Council.

Due to the nature of the award, and the full cost falling upon West Lindsey District Council, if relief is granted it will be awarded, as a maximum, to the end of the financial year in which the application was made. The council taxpayer would be required to submit a new application for consideration of discretionary relief for any subsequent year.

As we now have 2 policies, one locally defined discount and a Covid 19 hardship grant it would seem prudent to review and collate them all into one new policy.

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

Executive Summary

Section 13A (1)(c) of the Local Finance Act 1992 (as amended by Section 76 of the Local Government Finance Act 2003) and further amended by Section 10 of the Local Government Finance Act 2012 allows the Council to reduce the amount of council tax payable. Powers may be used on a case by case basis or by specifying a class of use where several taxpayers may fall into a group due to similar circumstances.

Section 10 of the Local Government Finance Act 2012 introduces the legislation for billing authorities to introduce council tax reduction schemes, these are awarded under Section 13A (1)(a).

There is currently a Section 13a Hardship Policy and a Section 13A Care Leavers Hardship Policy in place but this new policy aims to consolidate these and incorporate the new Covid 19 discretionary relief and the agreed classes of discount.

Currently there is an agreed class discount which is granted to council tax payers directly affected by external flooding caused by extreme weather conditions and where the occupier(s) have had to vacate the property for a period of time. This class discount is awarded at 100% discount payable for up to 12 months or less if the council tax payer moves back into the property sooner.

This policy enables a further class discount to be awarded in respect of fire damaged properties with the same criteria for qualification as that required for flooded properties.

West Lindsey District Council recognises that it must be able to respond flexibly to the needs of its taxpayers and that it wishes to support strong and sustainable local communities. In order to comply with some of our own priorities we need to ensure that we continue to consider the wellbeing and financial security of our residents and communities, address deprivation where it occurs and deliver efficient and excellent services.

Section 13A awards will be used to help mitigate any unforeseen or exceptional hardship circumstances that threaten taxpayers' ability to pay the council tax or to remain in their homes. However, as there is a financial implication when awarding discounts under Section 13A because the Council has to fund all awards from its own funds without any Government support, any such awards must meet certain criteria to ensure they offer value for money to the district's taxpayers.

The scheme is discretionary, the applicant does not have a statutory right to a payment and other than the normal appeal against the application of a discretionary function by Judicial Review there is no right to a statutory appeal of any application decision. However, in the interests of fairness, the council should operate an internal review procedure for appeals. It is envisaged that individual applications for Section 13A Discretionary Relief be determined by the Section 151 Officer under delegated powers but in the event of an appeal these should be considered by the Chief Executive in conjunction with the Leader of the Council.

Notifications will always be made in writing to the applicant and any awards will be made by crediting the council tax account to which it applies.

1 Introduction

- 1.1 The Council currently has a Section 13A policy agreed at Corporate Policy and Resources Committee on 20 September 2018. This updated policy aims to collate all the separate elements that fall within the remit of that regulation.
- 1.2 Section 13A of the Local Government Finance Act 1992 allows a billing authority to reduce the council tax payable where national discounts and exemptions cannot be applied.
- (1) *Where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.*
- (2) *The power under subsection (1) above includes power to reduce an amount to nil.*
- (3) *The power under subsection (1) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination."*
- 1.3 The council can determine a class or classes of case for which liability can be discounted, or a reduction can be granted as a result of an individual application ie: on the grounds of exceptional financial hardship.

2. Section 13A Awards Granted during 2019/20

Number of applications received	Number awarded	Total Amount of Awards
22	11	£2,650.15

3. Policy Amendments in brief

Item No	Page No	Amendment
1.5	2	Include the Council Tax Support scheme which is Independent of discretionary hardship relief.
1.6 & 4	2 & 4	Introduce the Covid 19 hardship relief which is a one off fund for one year only, 2020/21, to assist council tax payers experiencing financial hardship to apply for a reduction from their council tax liability.
2.4	2	Care Leavers – inclusion into this policy and an amendment to pay the 25% single person discount via Section 13A to the council tax account holder if, when the care leaver turns 18 it results in the account holder losing their single person discount.
3.1	3	Introduce Flooding as a locally defined discount. This has already been agreed in February 2014 but it was not incorporated into the original Section 13A policy

3.2	3	Introduce Fire Damaged properties as a locally defined discount.
5.4	4	Extend award of Section 13A from, current year in which the application is made, to include where exceptional circumstances occur consideration will be given to awarding relief back to a previous year.
10.3	6	Appeals to be considered by the Chief Executive in collaboration with the Leader of the Council as opposed to via the Housing Appeal Board as per the previous policy.

4. Individual Discounts

- 4.1 It is proposed to set out guidelines under which an individual application for a reduction under Section 13A (1)(c) could be considered. Each case would be considered on its individual merits but the guidelines are intended to ensure that a consistent approach is taken and that applicants understand the criteria that will be taken into account when assessing their application.
- 4.2 In order to ensure that all applicants provide the same level of information and can therefore be assessed fairly it is proposed that an application form be completed (See Appendix A) and a financial statement detailing income and expenditure (See Appendix B)

5. Care Leavers

- 5.1 It is proposed to set out guidelines under which a care leaver can make an application for a reduction under Section 13A (1)(c). There would be a requirement to complete an application form but this is simplified with no financial statement required but contact details of their support worker would be required.

6. Classes of Locally Defined Discounts

It is proposed to set out guidelines under which classes of council taxpayer could be considered for a reduction under Section 13A (3). These would be if a taxpayer is adversely affected by a natural disaster which renders the dwelling uninhabitable for example flooding, fire damage or subsidence. Each case would be looked at on its individual merits but the guidelines are intended to ensure that a consistent approach is taken and that applicants understand the criteria that will be taken into account when assessing their application.

7. Covid 19 Grant

In March 2020 the Government announced it would provide local authorities in England with a Council Tax Hardship fund grant to support economically vulnerable people and households in their local area. This is payable for the financial year 2020/21 only and the Government's expectation is that

this is paid, in the first instance, to provide working age council tax support claimants with additional relief from their council tax liability.

8. Application Process

- 8.1 Individual applications for Section 13A will be required to complete an application form as attached at the end of the policy (see Appendix A) and a financial statement with evidence of all income and expenditure (see Appendix B)
- 8.2 Applications for Section 13A from care leavers will be required to complete an application form as attached at the end of the policy (see Appendix C)
- 8.3 Applications for a class of discount will not be required to complete an application form but may be required to provide evidence of their class status eg: insurance report, structural report, proof of living elsewhere
- 8.4 Applications for Covid 19 hardship relief will not be required to complete a form as these will be assessed automatically at the time of assessment for council tax support.

9. Decision Making Process

- 9.1 In the case of individual Section 13A Council Tax Discretionary Hardship applications that, in order to enable these requests for a reduction to be dealt with in a timely manner, it is proposed that the Section 151 Officer is given delegated power to determine applications.
- 9.2 In the case of Covid 19 grant applications (point 5 above), this is a central Government grant and it is essential that awards are granted in a timely manner. In order to facilitate this it is proposed that the Section 151 Officer is given delegated power to determine applications who in turn will delegate this to the Revenues and Benefits Team Managers.

10. Notification of Decision

The Council will notify a taxpayer of their decision in writing.

11. Amount of Discount or Reduction Granted

Officers do not propose to set percentage discounts or reductions to be applied as each case will have different circumstances. The amount of any discount or reduction will take into account the amount of the debt and the extent to which the criteria or guidelines are met and will be paid as a reduction against the council taxpayers liability.

12. Appeals

Section 13A awards are administered under the Local Government Finance Act 1992 (as amended) and are not subject to a statutory appeals process. However, in the interests for fairness the council will accept a taxpayer's request for a reconsideration of a decision where the council has not awarded a discretionary relief or where the taxpayer feels the award should be increased.

13. Overpayments

If the Council becomes aware that the information contained in an application for Section 13A discount award was incorrect or that relevant information was not declared, either intentionally or otherwise, the Council may seek to recover the value of any award.

14. Appendices

- A. Section 13A Discretionary Relief Policy
- B. Equalities Impact Assessment

Appendix B – SECTION 13A EQUALITY IMPACT ASSESSMENT

<p>Name, brief description and objectives of policy, procedure, function?</p>	<p>Council Tax Discretionary Hardship Policy (Section 13A)</p> <p>To ensure that all council tax payers are treated equally if they make an application to reduce the amount of council tax they are required to pay under Section 13A of the Local Government Finance Act 1992.</p> <p>To ensure that before making a decision in respect of an individual that their particular circumstances have been considered at each stage in the process.</p> <p>To ensure that council tax is spent in the most efficient and effective way for the council and its council tax payers.</p>
<p>Have you consulted on the policy, procedure, function and if so, what were the outcomes?</p>	<p>No consultation has taken place as this policy is required in order to comply with Section 13A of the Local Government Finance Act 1992.</p>
<p>What barriers may these individuals or groups face, and how can you promote equality (where possible)</p>	
<p>Gender</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p>
<p>Age</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic. However any person unable to complete the application form will be offered assistance from the Revenues Team in completing the form and also be signposted to outside agencies such as Age Concern, Money Advice Service, Citizens Advice</p>
<p>Disability</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic. However any person unable to complete the application form will be offered assistance from the Revenues Team in completing the form and also be signposted to outside agencies such as Disability Network, Citizens Advice, P3</p>
<p>Race</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p>
<p>Religion or Belief</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p>
<p>Sexual Orientation</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p>
<p>Gender Reassignment</p>	<p>There is no evidence that this policy would impact on people in any way because of this characteristic.</p>

Pregnancy, maternity or paternity	There is no evidence that this policy would impact on people in any way because of this characteristic.
Marriage and Civil Partnership	There is no evidence that this policy would impact on people in any way because of this characteristic.
Rural Isolation	There is no evidence that this policy would impact on people in any way because of this characteristic.
Socio-economic factors	There is no evidence that this policy would impact on people in any way because of this characteristic. However any person unable to complete the application form will be offered assistance from the Revenues Team in completing the form and also be signposted to outside agencies such as Citizens Advice, Money Advice Service.
Other (eg: those with dependants/caring responsibilities, asylum seeker and refugee communities, children in the care system etc)	There is no evidence that this policy would impact on people in any way because of this characteristic. However any person unable to complete the application form will be offered assistance from the Revenues Team in completing the form and also be signposted to outside agencies such as Sure start, Citizens Advice Children in the care system will be entitled to make an application under this scheme and will be assisted by the Revenues Team if required.
Is there any evidence or research that demonstrates why some individuals or groups are, or are not, affected?	There is no evidence or research available. This policy is based on nationally applicable legislation and it covers all applicants who must all meet a set of standards and criteria intended to ensure that evidence of hardship justifies a reduction in council tax liability.
If there is a potential adverse impact, please state why and whether this is justifiable.	There is no potential adverse impact from this policy.
Outcome of EIA	No major change needed <input checked="" type="checkbox"/> Adverse impact but continue <input type="checkbox"/> Adjust the policy /proposal <input type="checkbox"/> Stop and remove the policy/proposal <input type="checkbox"/>
How will you monitor your policy, procedure, function to ensure there is no adverse effect on the protected characteristics (eg: gender, age, etc) in the future?	We will monitor the number of applications received and how many applications are refused and whether or not the reason is for any of the protected strands eg: race, religion, gender, age etc. Each application will be judged on its own merits based on the criteria set within the guidelines.

Council Tax Discretionary Hardship Policy (Section 13A)

September 2020

1. Introduction

- 1.1 Section 13A (1)(c) of the Local Government Finance Act 1992 (as amended by Section 10 of the Local Government Finance Act 2012) allows the council discretionary powers to reduce the amount of Council Tax payable for individuals or for classes of council taxpayer.
- 1.2 The Council may choose to use these powers on an individual basis (eg: on the grounds of exceptional financial hardship) or to specify a class of use, where several council taxpayers may fall into a group due to similar circumstances (eg: severe flooding or fire damage).
- 1.3 The granting of a hardship payment is wholly discretionary and each case must be considered on its own individual merits.
- 1.4 There is a financial implication to awarding reliefs under Section 13A (1)(c) as the Council has to finance all such reliefs from its own funds. Awards must therefore meet the underlying principle of offering value for money to its Council Taxpayers.
- 1.5 The Council's Council Tax Support (CTS) scheme is also provided in accordance with Section 13A (1)(a) of the Local Government Finance Act 1992 but this scheme is independent of discretionary hardship relief.
- 1.6 As part of the measures of assistance in relation to Covid 19, the Government announced it would provide local authorities in England with a Council Tax Hardship Fund grant to support economically vulnerable people and households in their local area. This fund had expectations attached to it in that all recipients of working age council tax support (CTS) during the financial year 2020/21 would be entitled to a further reduction in their annual council tax of up to £200. This is fully funded from the Government grant and is outside of this discretionary hardship relief scheme.
- 1.7 Council Tax Hardship Fund payments have been awarded in accordance with Government guidance and are paid in order to reduce a council tax liability and are not made as a cash payment.
- 1.8 It is subject to amendment where the recipient's council tax support and/or council tax balance changes.
- 1.9 There is no application process for awards made in respect of the Council Tax Hardship Fund as the reduction will be applied automatically to reduce the edibility of working age council tax support recipients.

2. Care Leavers

- 2.1 The council agreed, in September 2018 to introduce a further class discount to care leavers under the age of 25 years. This enabled care leavers who were living alone to complete a simple form which then enabled their care leaver status to be verified with the local authority who provided care.
- 2.2 A care leaver is defined as a young person aged 18 to 25 who was formerly a child in the care of the local authority and who then became a 'care leaver' as described in the Children Act 1989.

- 2.3 Where a care leaver is jointly liable for council tax a proportionate award will be made according to their individual circumstances eg: if a joint tenant then 50% will apply.
- 2.4 Care leavers who live with one other individual and reach the age of 18 then, in accordance with council tax legislation, become a liable person and must be counted for council tax purposes. Depending upon their circumstances they can, at that time, be entitled to a council tax disregard which would not affect the council tax payers bill. However, in some circumstances the council taxpayer can lose their 25% single person discount at this time. This policy will grant hardship relief to the council taxpayer to ensure they are not financially burdened by providing assistance to a care leaver. The care leaver will be required to complete the care leavers form (see Appendix C) which will then enable their care leaver status to be verified with the local authority who provided care and ensure the correct amount of hardship relief is awarded to the council taxpayer.

3. Classes of Locally Defined Discounts

3.1 Flooding

The council agreed, in February 2014 to introduce a class discount where a dwelling has been affected by external flooding caused by extreme weather conditions and the occupier(s) have had to vacate the property for a period of time. This scheme is only applicable for the impact of flooding caused by extreme weather conditions where water comes into the property; it does not cover events such as flooding caused by burst water pipes etc.

If the occupier(s) have moved in with someone else or have had to occupy a temporary second property a 100% discount will be awarded against the flooded property for a maximum period of 12 months. This discount is also awarded where the occupier(s) have to stay in their property but move upstairs to live during the period of the repair works.

If the occupier(s) remain in the property affected by flooding and continue to live in it as they would normally do they do not qualify for this hardship relief.

If the occupier(s) are moving in with someone else, they will be required to supply an insurance or builders or surveyors report detailing the work required to be undertaken to make the property habitable again.

3.2 Fire Damage

Where a dwelling has been affected by fire and the occupier(s) have had to vacate the property for a period of time a class discount will be payable.

If the occupier(s) have moved in with someone else or have had to occupy a temporary second property a 100% discount will be awarded against the fire damaged property for a maximum period of 12 months

If the occupier(s) are moving in with someone else, they will be required to supply an insurance or builders or surveyors report detailing the work required to be undertaken to make the property habitable again.

4. Covid 19 Hardship Relief

- 4.1 Applications for Covid-19 hardship relief will be considered where a council taxpayer has suffered financial hardship due to the impacts of the virus. An application form will be required to be submitted and this will be assessed on an individual basis.
- 4.2 A fund of £200,000 has been set aside from the Government Grant to enable these awards to be made but this will be on a first come first served basis and each award will be recorded against this fund.

5. Eligibility Criteria

- 5.1 Relief will only be awarded in unforeseen or exceptional circumstances that threaten a council taxpayers' ability to fund the cost of council tax and may threaten their ability to remain in their home.
- 5.2 All applications will be treated in a fair, consistent and equal manner.
- 5.3 The applicant must be liable for council tax at the property in respect of which the application is made.
- 5.4 Reductions under the scheme will apply for a temporary period only and will only be awarded in respect of the financial year in which the application is made and will apply for that financial year only. In exceptional circumstances only an award may be considered for a previous year.
- 5.5 Eligibility for all other discounts, exemptions and council tax support will be explored before any relief under this policy is considered.
- 5.6 Where an application is due to severe financial hardship the applicant may be expected to accept personal budgeting support from an independent advice agency to enable them to manage their finances more effectively.
- 5.7 Reductions made under this scheme reduce the council tax liability and will not be made as a cash payment.
- 5.8 Relief will not be awarded where the amount outstanding is as a result of wilful refusal or culpable neglect to pay by the council taxpayer.

6 Consideration of Applications

There is no statutory definition of hardship and therefore each application will be considered on its own merits having regard to the following:

- the applicants personal circumstances
- the applicants evidence of hardship
- the applicants not having access to assets or savings that could be realised to pay the council tax
- that reasonable steps have been taken to seek independent debt advice
- any other eligible discounts, reliefs or exemptions that could be awarded
- the council tax account and if it is in arrears the Council must be satisfied that non-payment is not due to wilful refusal or culpable neglect.

- the council will only pay hardship relief in respect of the main home occupied by the council taxpayer (annexes and/or second homes will not be eligible for relief)

7 Applying for Section 13A Relief

- 7.1 An application form (see Appendix A) must be submitted for consideration along with a financial statement of all income and expenditure (see Appendix B)
- 7.2 Care leavers will be expected to complete an application form (see Appendix C)
- 7.3 All supporting evidence of income and expenditure must be provided eg: loan arrangements and expiry dates
- 7.4 Any additional evidence requested by the Council will be provided otherwise the claim will not be considered
- 7.5 Council taxpayers will be expected to make contact with external agencies for assistance eg: Citizens Advice, Money Advice etc.
- 7.6 If an applicant requires assistance in completing the form they will be referred to Citizens Advice

8 The Award

- 8.1 The council will decide how much to award based on all the applicants' circumstances and it will be at the council's discretion.
- 8.2 The applicant does not have a statutory right to a payment.
- 8.3 Awards made under this scheme are subject to a statutory appeals process however, prior to this action being taken, in the interests of fairness, the Council will operate an internal review procedure for appeals.
- 8.4 All applications will be assessed by a Senior Officer in the Revenues team and recommendations made to the Section 151 Officer.
- 8.5 All decisions will be made by the Section 151 Officer as delegated under delegated powers of the council.

9. Payment of an award

All awards will be made by crediting the award value to the council tax account to which it applies. The relief will only be paid to a maximum of the end of the tax period to which it is claimed and will not automatically continue to reduce a future year's liability as it is a short term assistance only and should not be considered a way of reducing the council tax long term.

10. Right of Appeal

- 10.1 Section 13A awards are administered under the Local Government Finance Act 1992 and are subject to a statutory appeals process. However, in the first instance the council will accept a taxpayer's request for a reconsideration of a decision where the council has not awarded a discretionary relief or where the taxpayer feels the award should be increased.

10.2 Requests for an appeal should:

- Be made in writing
- Be received within 21 days of receipt of the initial decision notice
- Be signed by the applicant or their representative
- Include full reasons and evidence for the appeal

Decisions on appeals will be made by the Chief Executive in collaboration with the Leader of the Council and their decision will be final.

11. Overpayments

If the council becomes aware that the information contained in an application for Section 13A relief was incorrect or that relevant information was not declared either intentionally or otherwise, the council may seek to recover the value of any award made as a result of that application. The award will be removed from the council tax account and any resulting balance will be subject to the normal methods of collection and recovery applicable to such accounts.

12. Fraud

The council is committed to the fight against fraud in all its forms. Any applicant who tries to fraudulently claim a Section 13A relief might have committed an offence under the Fraud Act 2006 and the matter will be investigated and dealt with appropriately. This could lead to criminal proceedings.

13. Monitoring

The council is committed to its responsibility to equality and fairness and will ensure that people are treated fairly and given fair chances. The scheme aims to give the fairest outcomes to everyone regardless of race, gender reassignment, age, disability, religious beliefs, sex or sexual orientation.

This policy will be monitored and reviewed to ensure it has been applied fairly and consistently.

**For further information please contact the Council Tax Section on
01427 676566**

If you would like a copy of
this in large, clear print, audio, Braille or in
another language, please telephone
01427 676676

Guildhall, Marshall's Yard
Gainsborough, Lincolnshire DN21 2NA
Tel: 01427 676676 Fax: 01427 675170
DX 27214 Gainsborough

Appendix A



Guildhall
Marshall's Yard
Gainsborough
DN21 2NA
Telephone: (01427) 676676
Fax: (01427) 675173
Web: www.west-lindsey.gov.uk

**APPLICATION FOR COUNCIL TAX REDUCTION UNDER SECTION 13A OF
THE LOCAL GOVERNMENT FINANCE ACT 1992**

Please note that if a joint bill has been issued then the application must also be made in joint names.

Council Tax Account Reference Number:

Name of Applicant(s)

Telephone Number

Email Address

Contact Address

Address of property for which relief is being claimed

Owners Name(s)

Is the property currently vacant?

Yes No

What is the value of equity in the property?	£
--	---

Is the property currently marketed for sale?

Yes No

Please provide details of marketing agent/estate agent for this property
--

Is the property currently marketed for rent?

Yes

No

Please provide details of marketing agent/estate agent for this property

Please provide details of any other properties or land owned by yourself and value of any rental income you are in receipt of

If you have left a property empty to move to more suitable accommodation or to receive or provide care due to old age, disablement, illness, alcohol or drug misuse or mental disorder then please provide details below

Please provide the detailed reasons why you are applying for a reduction in Council Tax. This should fully explain the circumstances that are creating financial difficulty and how long you expect these circumstances to continue

Has an application for Council Tax Reduction been made?

Yes

No

Are you receiving financial assistance from any other source?

Yes

No

Please provide details

Have you approached any organisation to assist with your current financial situation such as Citizen Advice Bureau / Money Advice etc.?

Yes

No

Please provide details

Please provide details of any stocks/shares/savings/ money you may have or money you are owed

Please provide any additional information you may wish to provide in support of your application

Your application will not be processed unless the enclosed financial information sheet is completed and returned.

All applicants must provide documentary evidence in support of their claim. At a minimum these should include the following:

- Confirmation of all income received
- Bank statements
- Any additional information to support the application
- Written details of any savings/stocks/shares

I declare that the information I have given on this form is complete and accurate, to the best of my knowledge.

I understand that a copy of this form may also be sent to Lincs2Advice who may be able to offer me further advice and assistance.

I also understand that whilst this application for relief is pending I am not entitled to withhold payment of the council tax due to the council.

Signature: _____ Date: _____

Full Name (please print): _____

West Lindsey District Council Privacy Notice

To find out more about why we need your information, what we will do with it and how to contact us if you have any concerns or questions please read our 'privacy notice'

<https://www.west-lindsey.gov.uk/privacy/>

For Revenues specific concerns or questions please read our Revenues Privacy Notice

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If you require a written copy of either of these statements please contact the Customer Service team on 01427 676676

**Please return your completed form to
West Lindsey District Council, Guildhall, Marshall's Yard, Gainsborough, Lincs.**

DN21 2NA

Page 64



Guildhall
 Marshall's Yard
 Gainsborough
 DN21 2NA
 Telephone: (01427) 676676
 Fax: (01427) 675173
 Web: www.west-lindsey.gov.uk

Council Tax – Financial Statement for Section 13A Application

Council Tax Account
 Reference Number:

Name of Applicant:

Address:

Income	Amount	Weekly/Monthly
Wages	£	
JSA/Income Support	£	
Working Tax Credit	£	
Disabled Tax Credit	£	
Child Tax Credit	£	
Retirement Pension	£	
Works Pension	£	
Guaranteed Pension Credit	£	
Savings Credit	£	
Child Benefit	£	
Incapacity Benefit/ESA	£	
Maintenance	£	
Non Dependant Contribution	£	
DLA	£	
Any other Income	£	
Total Income	£	

Expenditure	Amount	Weekly/Monthly
Rent/Mortgage	£	
Council Tax	£	
Water Rates	£	
House Insurance	£	
Gas/Electricity/Fuel	£	
Housekeeping	£	
Telephone/Mobile	£	
TV Rental	£	
TV Licence	£	
Travel Expenses	£	
Car Running Costs (Petrol, Oil)	£	
Car insurance	£	
Car Tax	£	
Car Repayments	£	
Catalogues	£	
Loans		
Credit Card/Store Cards	£	
Hire Purchase	£	
Fines	£	
Child Care	£	
Clothing	£	
Other Expenses (please detail)	£	
Total Expenditure	£	

WARNING: Deliberately giving false information could lead to prosecution.

Declaration

I declare that the information I have given on this form is complete and accurate, to the best of my knowledge and belief.

I understand that failure to supply or giving false information is an offence for which a penalty may be imposed. I also understand that I must inform the Council Tax Section as soon as there is any change in my circumstances.

Signed

Dated



Guildhall
 Marshall's Yard
 Gainsborough
 DN21 2NA
 Telephone: (01427) 676676
 Fax: (01427) 675173
 Web: www.west-lindsey.gov.uk

**APPLICATION FOR COUNCIL TAX CARE LEAVERS – DISCRETIONARY
 REDUCTION UNDER SECTION 13A OF THE LOCAL GOVERNMENT FINANCE
 ACT 1992**

In order to be considered for a discretionary reduction the person must be a care leaver under the age of 25 years who is paying Council Tax. To apply, either the care leaver or liable person must complete the details below and return to us via email or post. Our contact details are shown above.

Title	
First Name	
Middle Name	
Last Name	
Date of Birth	
Address and Postcode of the address you will be moving to or are living at	
Date moved in	
If you have moved please provide the previous address	
Email Address	
Telephone Number	
Local authority that looked after you	
Name of Support Worker	
Contact details of Support Worker	

Declaration

I declare that the information I have given on this form is complete and accurate, to the best of my knowledge and belief.

I understand that failure to supply or giving false information is an offence for which a penalty may be imposed. I also understand that I must inform the Council Tax Section as soon as there is any change in my circumstances.

Signature: _____ Date: _____

Full Name (please print): _____

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**Please return your completed form to
West Lindsey District Council, Guildhall, Marshall's Yard, Gainsborough, Lincs.
DN21 2NA**



**Corporate Policy and
Resources Committee**

**Thursday 17th September
2020**

Subject: Budget Consultation 2020

Report by:

Section 151 Officer

Contact Officer:

Tracey Bircumshaw
Assistant Director of Finance and Property
Services and Section 151 Officer

tracey.bircumshaw@west-lindsey.gov.uk

Purpose / Summary:

To present a summary of responses to the
Budget Consultation 2020

RECOMMENDATION(S):

1. That members accept the results of the Budget Consultation 2020 and consider the results and comments during the budget setting process 2021/22.

IMPLICATIONS

Legal:

The Local Government Finance Act 1992 requires that business rate payers are consulted on the authority's proposals for expenditure (including capital expenditure) within the following year Budget.

This has to be undertaken prior to the issue of the first Precept payment.

Financial : FIN/64/21/TJB

None from this report

Staffing : None from this Report

Equality and Diversity including Human Rights :

Data Protection Implications : None from this report

Climate Related Risks and Opportunities: None from this report

Section 17 Crime and Disorder Considerations: None from this report

Health Implications: None from this report

Title and Location of any Background Papers used in the preparation of this report :

Risk Assessment :

Call in and Urgency:

Is the decision one which Rule 14.7 of the Scrutiny Procedure Rules apply?

i.e. is the report exempt from being called in due to urgency (in consultation with C&I chairman)

Yes

No

Key Decision:

A matter which affects two or more wards, or has significant financial implications

Yes

No

Executive Summary

The Budget Consultation is an annual consultation exercise to get the views of our residents and businesses on how we direct our resources and set next year's budget. The 2020 consultation had the following objectives;

- Raise awareness of the financial challenges;
- Seek views on current priorities;
- Identify how the respondents felt West Lindsey District Council (WLDC) had performed during the Covid-19 pandemic.

The full report can be found at Appendix A and details the methods undertaken, respondent analysis and consultation responses in addition to other questions raised.

The following conclusions can be made from the report:

Response

Response rates this year were higher than ever this year with 708 responses which is 19% higher than the previous year. Work has also been undertaken this year to monitor the equalities questions in regard to respondents.

Corporate Objectives

88.5% of respondents felt that the current corporate objectives should continue and that the initiatives shown are all important. Community Safety measures achieved the highest priority with 86.9%.

As a rural district the top 2 main challenges highlighted from the list are Transportation and Job Opportunities.

Climate Change

These results show that the action that the respondents felt would be best achieved in West Lindsey is the action to reduce waste through recycling and reuse initiatives.

Investments

These results show that the respondents would prefer West Lindsey to look at ways to generate more income or achieve efficiencies and cost savings through routes which do not reduce or stop services to the residents.

Council Tax

These figures show the favoured option is a 3% increase albeit 68.1% of respondents would prefer a lower or no increase.

Covid-19

From the results on how WLDC did with the Covid-19 pandemic it was recorded that a significant number of respondents may not have required our support as 47% of respondents did not actually know how we did during the pandemic. The analysis of those that were able to provide a view highlighted that these respondents were not comparably representative of those provided with support. However 45% considered our response above average or excellent.

Online Question and Answer Session

The Question and Answer videos increased the level of engagement across the district with regards to the Budget consultation and demonstrated that this was worthwhile, as you can see from the figures mentioned previously. Regeneration, Council investments, fly tipping and Council Tax were among the most viewed question and answer responses.

Any other comments

Other comments received mostly are around:

- Residents do not like being called a customer;
- A thank you to the Waste service for keeping a good service during the Covid-19 pandemic;
- Highlighting that communication needs to be undertaken in different ways as not everyone has the internet;
- Asking for consultation to not only continue but for more to be undertaken.

Next Steps

The results and responses collated from this survey are considered when developing the budget 2021/22.

The following actions are recommended for 2021 budget consultation:

- To continue with the use of a format which gives those which took part the same message.
- Continue to undertake the consultation earlier in the year to miss school holidays and allow time for consideration of responses in the budget setting process.
- Due to low representation from the business community, that we carry out a specific consultation with Business Rates Payers, as required by Section 65 of the Local Government Finance Act 1992, on the proposals for expenditure (including Capital Expenditure) for 2021/22. This is likely to take the form of an online consultation, with a summarised version of the Revenue and Capital Budgets with links to the Draft Budget and Medium Term Financial Strategy (MTFS) papers which will be presented to Corporate Policy and Resources committee (CP&R) in February 2021.
- That the consultation for Business Rates Payers, be also issued directly to those Businesses which registered with us during Covid-19.

BUDGET CONSULTATION 2020

Consultation Report

August 2020

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1. INTRODUCTION

1.1 Background and introduction

With reduced grants from central government, it is critical that we direct our resources in a way that benefits our communities and meets their needs and priorities.

Each year a consultation is undertaken on the following year's budget prior to it being set. Although there is no legal requirement to undertake this with our residents, we do have a legal obligation under the Local Government Act 1992 section 65 to consult ratepayers who are persons or bodies appearing to be representative of persons subject to non-domestic rates within the district and must be about the authority's proposals for expenditure.

This report summarises the views of residents that completed the survey which was distributed both online and through paper methods. West Lindsey residents, Parish Councillors, West Lindsey District Council Members and West Lindsey businesses were invited through either a direct invite, word of mouth, by visiting the website and on social media.

The objectives of this engagement were to:

- Raise awareness of the financial challenges
- Seek views on current priorities
- Identify how the respondents felt WLDC had performed during the Covid-19 pandemic.

1.2 Methods

The consultation was undertaken using both an online survey and a paper survey to gather responses and these were supported by an online video which explained the current situation of the council.

As our usual public consultation events were unable to be delivered due to Covid-19 restrictions, we encouraged respondents to raise questions.

Subsequently the Leader and Chief Executive of the Council, recorded short videos to answer the questions raised through the consultation exercise. These were published on social media.

Video

Following on from positive feedback from last year's budget consultation video, we again used this medium to help give people an understanding of the councils objectives and financial challenges, ensuring everyone was receiving the same information. This video was published online and links distributed through social media. The video received 3,458 views collectively through the different media ie the council's website, Facebook, Twitter, LinkedIn and YouTube.

Surveys

All 1,626 members of the West Lindsey Citizen Panel received a copy of the survey. This was split with 1,064 being sent via email and 562 by post. Both versions of the survey had the same content and a copy of the survey distributed can be found at Appendix A.

1.3 Response

Invites were sent to all current members of the Citizens' Panel, Parish Councils and Parish Meetings and West Lindsey District Council Councillors. As no events were held this year and with the current pandemic ongoing it was expected that the response rate would be reduced this year. However there was a response rate increase of 18% (708 responses compared to 595 during 2019).

The breakdown of these responses are:

	Survey
Citizen Panel Member	594
Resident	425
Town or Parish Councillor	15
West Lindsey Councillor	2
Business	2

Please note that respondents were able to mark more than one of these boxes and therefore could be responding as both a Citizen Panel member and a resident of West Lindsey.

This is the highest response rate that we have had in the last 5 years. The total responses each year have been:

Year	Responses
2020	708
2019	595
2018	409
2017	368
2016	461

1.4 Respondent data

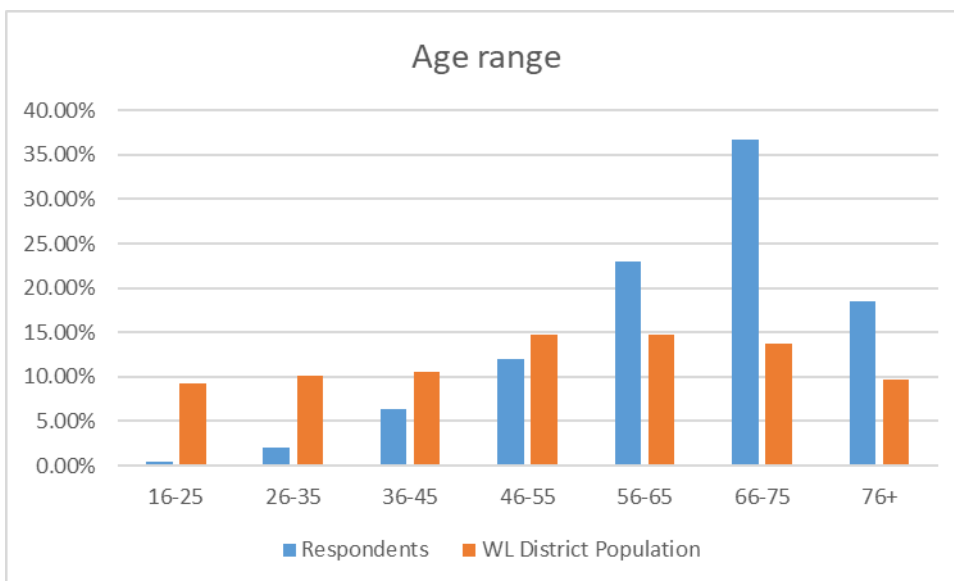
Respondents were asked at the end of the survey to answer some equality questions. These were not compulsory but 624 respondents did give a response and these have been broken down into gender, age, disability, ethnicity, faith/religion and sexuality.

Gender

Out of the 624 who took part, 55.4% of those were Male and 43.6% Female with 1% preferring not to say.

Age

To take part in the consultation it is requested that respondents should be 16 or over. The % age range of respondents is compared to the West Lindsey District age demographic in the graph below;



Disability

Of those who took part, 11.6% of those classify themselves as being disabled and 85.4% do not. 3% preferred not to say.

Ethnicity

The majority of respondents class themselves as White British, Irish or other with 94.9%. All other ethnic groups had responses but the percentage is 1% or under for each. This included Black or Black British, Asian or Asian British, Arab or Middle Eastern, Chinese, Mixed Race and other. 2.4% prefer not to say.

Religion/Faith/Belief

64.8% of respondents identified themselves as Christian, those with no religion option 29.5%. The other religions recorded as under 1% were Muslim, Buddhist, Hindu and Jewish, while other faith had 1.4% and prefer not to say had 3%.

Sexuality

The majority of responses came from heterosexual respondents at 92.2%, while those who classed themselves as Lesbian/Gay were 1.4% and Bisexual 1%. Other was 0.3% and prefer not to say came in at 5.1%.

2 Results

2.1 Corporate Objectives

Firstly we asked if the top five key corporate objectives should continue given the current situation with the Covid-19 pandemic. These corporate objectives are:

- Economy – to ensure that economic regeneration in West Lindsey is sustainable and benefits all of our communities.
- Finances – to remain financially sustainable.
- Public Safety and Environment – to create a safer, cleaner district in which to live, work and socialise.
- Customer – to put the customer at the centre of everything we do.
- Vulnerable Groups and Communities – to create strong and self-reliant communities and promote positive life choices for disadvantaged residents.

88.5% of respondents felt that these corporate objectives should continue. From the 2% which stated 'no' and the 9.5% which stated 'partially' we ask "what should our priorities be?" The comments received included:

- Ensuring that those affected by Covid-19 get prioritised. This included social isolation, finances, re-opening play equipment, ensuring shops and markets and supported and re-opened, ensure lost time on education is caught up, valuing those key workers, help to businesses
- Climate change including factors such as flooding, more use of environmentally friendly technologies, less waste
- Disadvantaged gap needs reducing in areas such as health, education, employment and leisure
- Finding ways to raise standards and inspire public pride in their environment
- Better Broadband
- Homelessness
- Heritage and Culture
- Mental Health services
- Problem families

In ensuring that we align our resources to delivering the Corporate Plan we asked how important initiatives in the business plan are to residents. The results are as follows:

Initiative	Very important - 5	4	Neither important nor	2	Unimportant - 1
------------	-----------------------	---	--------------------------	---	--------------------

			unimportant - 3		
Neighbourhood Plans	240 (34.3%)	240 (34.3%)	159 (22.7%)	41 (5.9%)	19 (2.7%)
Community Safety measures	360 (51.1%)	252 (35.8%)	75 (10.7%)	10 (1.4%)	7 (1%)
Enforcement Activity	274 (39.5%)	278 (40.1%)	118 (17%)	18 (2.6%)	5 (0.7%)
Economic Growth	342 (49.4%)	247 (35.6%)	81 (11.7%)	17 (2.5%)	6 (0.9%)
Affordable housing	241 (34.4%)	213 (30.4%)	153 (21.8%)	52 (7.4%)	42 (6%)

The majority of respondents found all of these initiatives important with Community Safety measures coming highest with 86.9% marking them as important, followed by Economic Growth at 85%, Enforcement Activity at 79.6%, Neighbourhood Plans at 68.6% and finally Affordable Housing at 64.8%.

West Lindsey is a rural district and therefore have a number of challenges around supporting our rural communities. We asked respondents to pick 2 key challenges out of a list of five. The results are:

Challenge	Result	Key challenge position
Transportation	401 (29%)	1
Job Opportunities	323 (23%)	2
Broadband	263 (19%)	3
Isolation	229 (16%)	4
Housing	154 (11%)	5

This shows that the 2 highest priorities for respondents are Transportation and Job Opportunities.

Following on from this we asked if they believed we had missed any key challenges and the results highlighted the following challenges:

- Community events and activities for all age groups

- Road safety/Community Safety/Crime/Policing
- Climate Emergency
- Wildlife protection
- Voluntary sector work and building resilience in local communities
- Childcare provision
- Rural economy/amenities
- Health services
- Support for those with difficulties such as mental health
- Communication especially elderly and those without access to internet
- Homelessness
- Waste/Fly tipping/Littering

2.2 Climate Change

The impact of climate change has now been deemed by the UK Government to be a major national and international issue. The Council has recognised the importance of tackling climate change and has recently consulted the public specifically on initial ideas for our Sustainability, Climate Change and Environment Strategy.

For the budget consultation we asked out of 6 possible actions which the respondents felt might be best achieved in West Lindsey.

The results were:

Action	Result	Priority
Reduce waste through recycling and reuse initiatives	187 (26.9%)	1
Better use of land to mitigate climate change impact and nature loss	75 (10.8%)	5
Reduce emissions from transport and support more sustainable transport solutions	81 (11.6%)	4

Support the growth and use of renewable energy	160 (23%)	2
Ensure the most vulnerable to the effects of climate change e.g. flooding are protected	74 (10.6%)	6
Encourage energy efficiency in private-owned homes and new developments	119 (17.1%)	3

These results show the action that the respondents felt would be best achieved in West Lindsey is the action to reduce waste through recycling and reuse initiatives.

2.3 Investments

The council's budget requirement of £14.357m represents the cost of running of the council's services and administration. Commercial income contributes circa £2m towards the running of our services. With ongoing reductions in government funding against increasing cost and demands for services, we need to invest in initiatives that will provide future efficiencies, generate additional income or look at reducing service provision to save money to ensure that we continue to be sustainable. Respondents were asked out of 4 approaches which they thought would be the best approach for West Lindsey.

The results are:

Approach	Results	Priority
Invest in new technology to achieve efficiencies and cost savings	302 (43.8%)	2
Identify commercial projects which will generate additional income	335 (48.6%)	1
Reduce provision and performance of services to reduce costs	21 (3%)	4
Stop delivering some services	31 (4.5%)	3

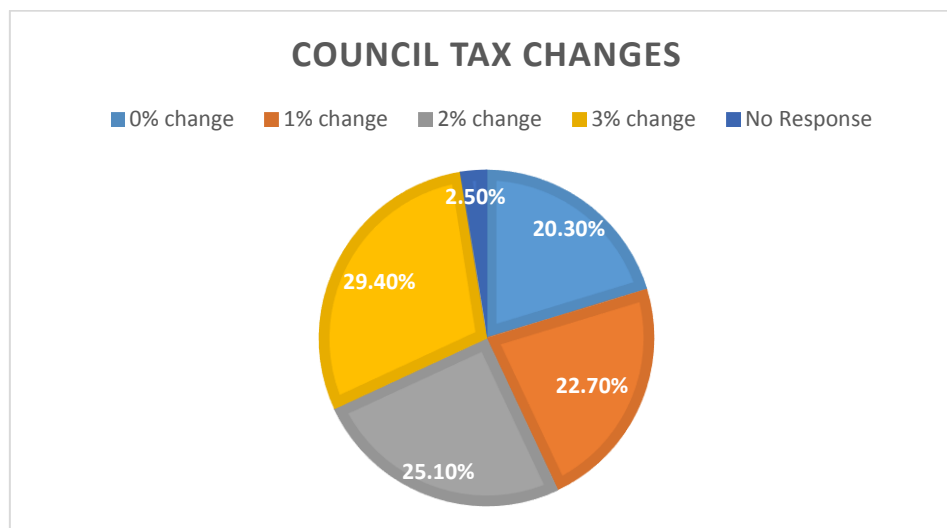
These results show that the respondents would prefer West Lindsey to look at ways to generate more income or achieve efficiencies and cost savings rather than seeing a reduction in, or stopping services to residents.

2.4 Council Tax

The results relating to options for increases in council tax were as follows:

Option	Results	Last years total
0% change	144 (20.3%)	127 (21.3%)
1% increase	161 (22.7%)	144 (24.2%)
2% increase	177 (25%)	155 (26.1%)
3% increase	208 (29.4%)	139 (23.4%)
No response	18 (2.5%)	30 (5.0%)
Total	708	595

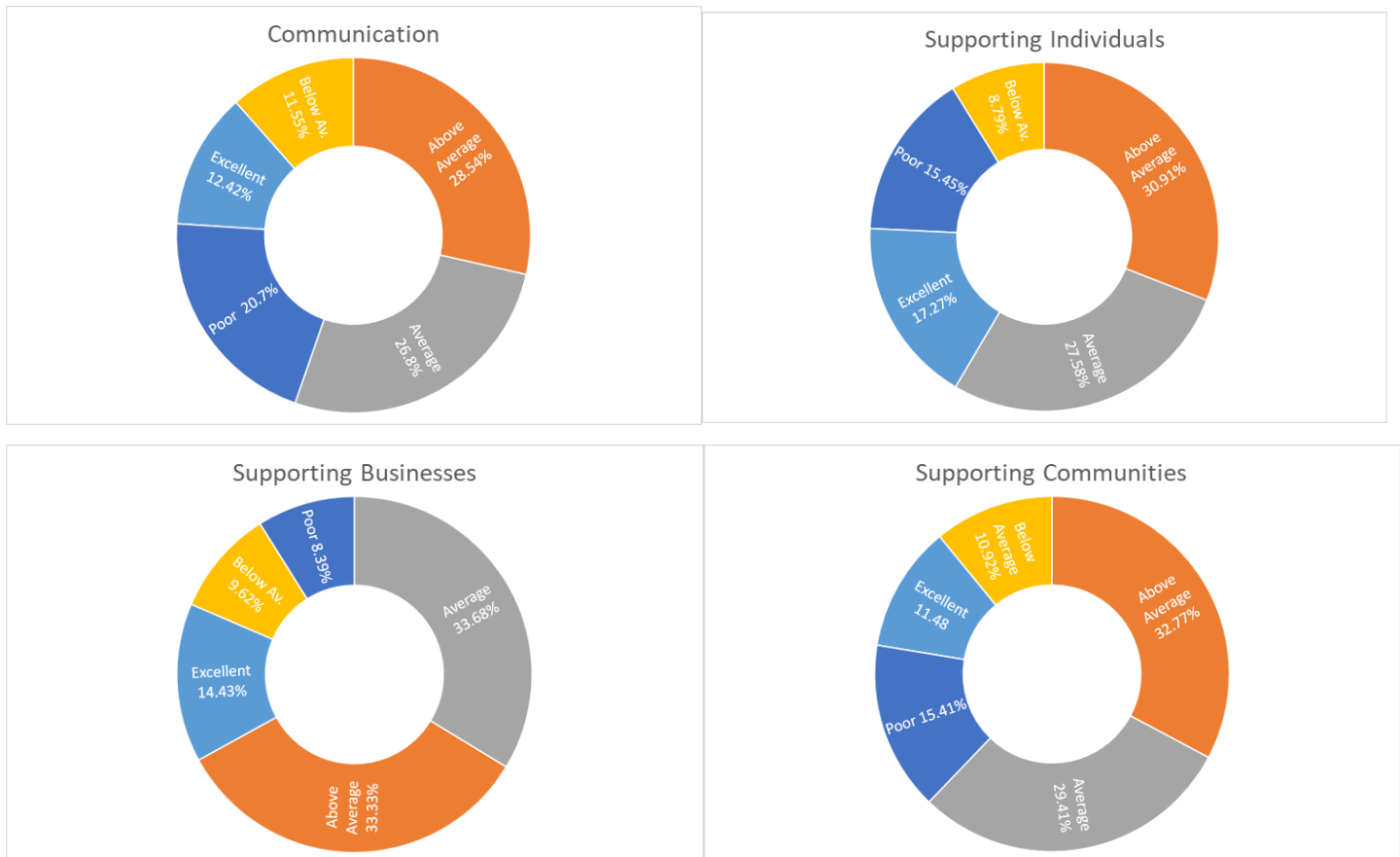
The graph below illustrates the % responses for 2020.



These results show that whilst a 3% increase has achieved the highest individual result at 29.4%, 68.1% of respondents would prefer a lower or no increase

2.5 Covid-19

Due to the current situation with the Covid-19 pandemic we felt it would be useful to find out how our communities felt we performed in certain areas. From the respondents who offered an opinion, the results are as follows:



47% of respondents did not know how we performed and are assumed to have not required our support, and were therefore omitted from the analysis above.

From the respondents who were able to give a view, it can be deduced that beneficiaries of our support were not comparably represented in the consultation responses. To give this context, 708 consultation responses were received which included 2 businesses. We communicated directly with over 17,000 vulnerable people offering our support in addition to over 1,600 businesses issued with grant funding. In addition we provided up to date information on our website and regular social media posts.

However, an average of 45% of respondents considered our responses as above average to excellent, 29.36% average and 22.15% below average to poor.

To further this data we asked what could we have done better during the Covid-19 pandemic and the following was highlighted:

- Communication from West Lindsey was not seen
- Communication was wanted on what support was available to residents

- Paper communication was wanted to all households
- Notices on local boards updating on the situation
- Reduction in red tape around volunteering
- Issues around the opening of tips (Lincolnshire County Council Service)
- Don't know what the council has done
- Issues around stopping Planning Meetings which either stopped decisions or decisions given not agreed with
- Praise given for the waste collection during this pandemic
- Given a weekly status update for WL on cases/recoveries/deaths
- More support for local businesses
- Provision of skips to stop fly tipping

2.6 Online Question and Answer Session

A number of questions were submitted both through the questionnaire and through Facebook and Twitter for the question and answer sessions.

These questions were put to the Chief Executive and the Leader of The Council to answer due to the fact we could not hold a regular face to face event due to Covid-19. The answers to the videos were published on YouTube, Facebook, Twitter and LinkedIn, in 11 different videos to make it easier for people to watch and view online via subject matter.

The videos were watched by;

- 88 on YouTube,
- 410 on LinkedIn,
- 90 on Twitter
- 601 on Facebook

2.7 Any other comments

At the end of the survey there was an option for respondents to add any additional comments. The summary of comments received are:

- Thank you to the waste service during this pandemic
- Investment should only be within Lincolnshire
- Continue with consultations as a good way to find out what is happening and have a say

- Thank you for the good service from WLDC
- Video very informative and well put together
- Too much focus on Gainsborough and not the rest of the district
- Connectivity is key. Mobile and broadband connection very poor.
- Reduce the number of Parish Councils to save money
- How much Council Tax goes on pensions?
- Give free green waste collections
- Remember not everyone has the internet
- A reduction in Council Tax
- Services need to be easier to access
- More litter and dog waste bins needed
- More consultation please?

There were a number of comments which focused on the responsibilities of other organisations such as Lincolnshire County Council and Lincolnshire Police which included:

- Social care needs more support
- Pot holes to be focused on
- Why is public transport in villages so poor
- More police needed
- Police should give feedback to WL on what the money is spent on which WL collects on their behalf
- Can we consult on the Police budget?

3 Conclusion

3.1 Response

Response rates this year were higher than ever this year with 708 responses which is 19% higher than the previous year. Work has also been undertaken this year to monitor the equalities questions in regard to respondents.

3.2 Corporate Objectives

88.5% of respondents felt that the current corporate objectives should continue and that the initiatives shown are all important but Community Safety measures coming highest priority with 86.9%.

As a rural district the top 2 main challenges highlighted from the list are Transportation and Job Opportunities.

3.3 Climate Change

These results show that the action that the respondents felt would be best achieved in West Lindsey is the action to reduce waste through recycling and reuse initiatives.

3.4 Investments

These results show that the respondents would prefer West Lindsey to look at ways to generate more income or achieve efficiencies and cost savings through routes which do not reduce or stop services to the residents.

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These figures show the favoured option is a 3% increase albeit 68.1% of respondents would prefer a lower or no increase.

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From the results on how WLDC did with the Covid-19 pandemic it was recorded that a significant number of respondents may not have required our support as 47% of respondents did not actually know how we did during the pandemic. The analysis of those that were able to provide a view, highlighted that these respondents were not comparably representative of those provided with support. However 45% considered our response above average or excellent.

3.7 Online Question and Answer Session

The Question and Answer video's increased the level of engagement across the district with regards to the Budget consultation and demonstrated that this was worthwhile, as you can see from the figures mentioned previously. Regeneration, Council investments, fly tipping and Council Tax were among the most viewed question and answer responses.

3.8 Any other comments

Other comments received mostly are around:

- Residents do not like being called a customer
- A thank you to the Waste service for keeping a good service during the Covid-19 pandemic
- Highlighting that communication needs to be undertaken in different ways as not everyone has the internet
- Asking for consultation to not only continue but for more to be undertaken.

3.9 Next Steps

The results and responses collated from this survey will be considered when developing the budget 2021/22.

The following actions are recommended for 2021 budget consultation:

- To continue with the use of a format which gives those which took part the same message.
- Continue to undertake the consultation earlier in the year to miss school holidays and allow time for consideration of responses in the budget setting process.
- Due to the low representation from the business community, we carry out a specific consultation with Business Rates Payers, as required by Section 65 of the Local Government Finance Act 1992, on the proposals for expenditure (including Capital Expenditure) for 2021/22. This is likely to take the form of an online consultation, with a summarised version of the Revenue and Capital Budgets with links to the Draft Budget and MTFS papers which will be presented to CP&R in February.
- That the consultation for Business Rates Payers, be also issued directly to those Businesses which registered with us during Covid-19.

Appendix A: Questionnaire



West Lindsey District Council Budget Consultation 2020

HELPFUL HINTS FOR COMPLETING THIS QUESTIONNAIRE

- Please read each question carefully. In most cases you will only have to tick one box but please read the questions carefully as sometimes you will need to tick more than one box, or write in a response.
- Once you have finished please take a minute to check you have answered all the questions that you should have answered.
- If you have any questions about this survey please email the Engagement Team on engagement@west-lindsey.gov.uk.

Please insert your name or Citizen Panel reference:

1. Last year you told us that the top five key corporate objectives were;
 - Economy* - to ensure that economic regeneration in West Lindsey is sustainable and benefits all of our communities.
 - Finances* - to remain financially sustainable.
 - Public Safety and Environment* - to create a safer, cleaner district in which to live, work and socialise.
 - Customer* - to put the customer at the centre of everything we do.
 - Vulnerable Groups and Communities* - to create strong and self-reliant communities and promote positive life choices for disadvantaged residents.

Taking into account the recent Covid-19 pandemic do you agree that these should continue to be our key priorities? **Please tick one box only**

- Yes
 No
 Partially

2. If you ticked partially or no, what should be our priorities?

3. In ensuring we align resources to the deliver of our Corporate Plan objectives, our Executive Business Plan details the actions we will take to deliver these initiatives. We are committed to supporting our communities by spending a net £3.7 million annually on our Place initiatives. How important are the following factors to you?

	Very important 5	4	Neither important nor unimportant 3	2	Unimportant 1
Neighbourhood Plans	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Community Safety measures	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Enforcement activity	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Economic Growth	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Affordable Housing	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

4. As a rural district we have a number of challenges around supporting rural communities. Below is a list of key challenges.

From this list which are the two key challenges you find living in a rural location? **Please tick two boxes only**

- Broadband - We are currently investing in a Rural Broadband Officer to help improve connectivity in rural locations.
- Transportation - In conjunction with transport providers we grant fund or work in partnership to deliver better transport connections.
- Job Opportunities - We are working with schools and businesses to create apprenticeships and we continue to support schemes which attract inward investment and create jobs.
- Housing - We enable housing through working with landowners, developers and registered providers to attract funding to deliver key housing sites with others to deliver a better housing choice.
- Isolation - We assist and encourage communities to support vulnerable residents and ensure their well-being.

5. If you think we have missed out a key challenge, please detail below:

6. The impact of climate change has now been deemed by the UK Government to be a major national and international issue. A target of 100% reduction in emissions by 2050 has been set. Out of the following actions, how do you consider this might be best achieved in West Lindsey?

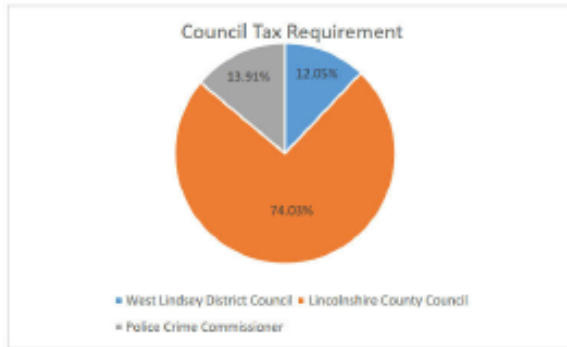
Please tick one box only

- Reduce waste through recycling and reuse initiatives.
- Better use of land to mitigate climate change impact and nature loss.
- Reduce emissions from transport and support more sustainable transport solutions.
- Support the growth and use of renewable energy.
- Ensure the most vulnerable to the effects of climate change e.g. flooding, are protected
- Encourage energy efficiency in private-owned homes and new developments.

7. The running of the Council and its commercial activities costs £5.9 million per annum. We need to invest in initiatives that will provide future efficiencies, generate income or look at reducing service provision to save money to ensure that we continue to be sustainable. What do you think would be our best approach? **Please tick one box only**

- Invest in new technology to achieve efficiencies and cost savings
- Identify commercial projects which will generate additional income
- Reduce provision and performance of services to reduce costs
- Stop delivering some services

Local Councils, the Police and Fire Authorities fund their services through government grant, fees and charges, Business Rates and Council Tax. There is one council tax bill for each domestic dwelling whether it is a house, flat, mobile home or houseboat. We collect the council tax on behalf of Lincolnshire County Council, the Police and Crime Commissioner and Parish and Town Councils. West Lindsey District Council share of your overall Council Tax is 12.05% (excluding Parish/Town Council Precepts) and funds around 50% of our overall budget.



8. With annual increases in costs of around 3%, what level of council tax increase would you support for 2021/22? **Please tick one box only**
- 0% change - A 0% change would give West Lindsey a total level of council tax income of £6.529m.
 - 1% increase - A 1% increase would mean a 4 pence per week increase for a band D property on the West Lindsey proportion of council tax and would give West Lindsey a total level of council tax income of £6.594m.
 - 2% increase - A 2% increase would mean a 8 pence per week increase for a band D property on the West Lindsey proportion of council tax and would give West Lindsey a total level of council tax income of £6.659m.
 - 3% increase - A 3% increase would mean a 12 pence per week increase for a band D property on the West Lindsey proportion of council tax and would give West Lindsey a total level of council tax income of £6.725m.

9. How do you consider West Lindsey District Council, as a leader of our communities, has performed during the Covid-19 pandemic within the following areas? **Please tick one per row**

	Excellent 1	2	3	4	Poor 5	Don't know
Communications	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Those individuals needing support through this crisis	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support for businesses	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>
Support for communities	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>	<input type="radio"/>

10. How do you feel the Council could have done better during the Covid-19 pandemic?

11. We are hoping to host an online question and answer event during the consultation period. If you have a question which you would like to be answered please state here?

12. Any other comments you wish to make regarding this consultation:

Equalities questionnaire

By answering the equalities questions you will help us to understand how different groups of people from different areas feel about the budget consultation. All responses are anonymised and you do not have to answer these to take part in the budget consultation.

13. Are you?
- Male
 - Female
 - Transgender
 - Prefer not to say
14. Do you consider yourself disabled?
- Yes
 - No
 - Prefer not to say
15. What age are you?
- 16-25
 - 26-35
 - 36-45
 - 46-55
 - 56-65
 - 66-75
 - 76 or over
 - Prefer not to say
16. Which of these ethnic groups do you consider you belong?
- White - British, Irish or other
 - Black or Black British - Caribbean, African or other
 - Asian or Asian British - Indian, Pakistani, Bangladeshi or other
 - Arab/Middle Eastern
 - Chinese
 - Mixed Race
 - Other
 - Prefer not to say
17. Which of the following best describes your faith/religion/belief?
- No religion
 - Christian (all denominations)
 - Muslim
 - Buddhist
 - Sikh
 - Hindu
 - Jewish
 - Other faith
 - Prefer not to say
18. Which of the following statements best describes your sexuality?
- Heterosexual/Straight
 - Lesbian/Gay
 - Bisexual
 - Other
 - Prefer not to say

Thank you very much for your time completing this questionnaire.
Please return in the enclosed pre paid envelope. The closing date for this consultation is 9am on Monday 27th July 2020.

**If you would like a copy of this document in large print, audio, Braille or in another language:
Please telephone 01427 676676 or email
customer.services@west-lindsey.gov.uk**



West Lindsey District Council
Guildhall, Marshall's Yard
Gainsborough
Lincolnshire, DN21 2NA

CPR Workplan as at 9 September

Purpose:

This report provides a list of items for CPR committee over the coming year.

Recommendation:

1. That members note the workplan.

Date	Title	Lead Officer	Purpose of the report	Date First Published
5 NOVEMBER 2020				
5 Nov 2020	Capability Policy	Emma Redwood, People and Organisational Development Manager	To review the council's capability policy and update	19 November 2019
Nov 2020	Annual Review of Commercial Investment Portfolio	Gary Reeve, Property & Assets Manager	Review of performance 2019/20	
Nov 2020	Flexible Parking Permits	Tracey Bircumshaw, Assistant Director of Finance and Property Services and Section 151 Officer	To provide options for consideration	
5 Nov 2020	Caistor Southdale Development	Di Krochmal, Housing Strategy and Supply Manager	To approve plans for GP and residential development	03 April 2019
5 Nov 2020	Progress and Delivery Report; April - September 2020/21	Ellen King, Senior Performance Officer	This report presents progress against the delivery of the Council's key performance measures for the period April - September 2020/2021.	05 February 2020
5 Nov 2020	Proposed Fees and Charges 2021/22 - Corporate Policy and Resources	Sue Leversedge, Business Support Team Leader	Propose fees and charges to take effect from 1 April 2021.	09 June 2020
5 Nov 2020	Revised Budget 2020/21 and Mid Year Review	Tracey Bircumshaw,	In view of the significant impact of	

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	of Medium Term Financial Plan	Assistant Director of Finance and Property Services and Section 151 Officer	Covid-19 and recognizing a balanced budget a Revised Budget 2020/21 is proposed. A mid-year review of the MTFP identifies latest forecast positions if the	
5 Nov 2020	Budget and Treasury Monitoring Period 2 2020/21	Sue Leversedge, Business Support Team Leader	this report sets out the revenue, capital and treasury management activity from 1 April 2020 to 30 September 2020	09 June 2020
10 DECEMBER 2020				
10 Dec 2020	National Non Domestic Rates, Sundry Debtors, Council Tax and Housing Benefit Overpayment Write Offs	Alison McCulloch, Revenues Manager	Write off report for NNDR, Sundry Debtors, Council Tax and Housing Benefit Overpayments	09 June 2020
10 Dec 2020	Local Council Tax Support Scheme 2021/22	Alison McCulloch, Revenues Manager	The local council tax support scheme to be introduced on 1 April 2021 for the following year. This replaces the council tax benefit scheme.	09 June 2020
10 Dec 2020	Mid-Year Treasury Report 2020/21	Caroline Capon, Corporate Finance Team Leader	Review of Prudential indicators as a result of revising the capital programme for 2020/21	09 June 2020
14 JANUARY 2021				
11 FEBRUARY 2021				
11 Feb 2021	Corporate Policy and Resources Committee Draft Budget 2021/22 and estimates to 2025/26	Sue Leversedge, Business Support Team Leader	The report sets out details of the overall Draft Revenue Budget 2021/22 including that of this Committee and those recommended by the Prosperous Communities Committee for the period 2021/22 and estimates to 2025/26 to be included in the Medium Term Financial Plan	09 June 2020
11 Feb 2021	Surestaff Performance 2020/21 and Business Plan 2021/22	Tracey Bircumshaw, Assistant Director of	To present members with the company's performance to Q3 2020/21	

		Finance and Property Services and Section 151 Officer	and to present the 2021/22 Business Plan for approval	
11 Feb 2021	Committee Timetable 2021-2022	James Welbourn, Democratic and Civic Officer	To present the timetable for the above year, taking into account public holidays.	
11 Feb 2021	Executive Business Plan and Medium Term Financial Plan 2021/22 - 2025/26 and 2021/22 Budget	Tracey Bircumshaw, Assistant Director of Finance and Property Services and Section 151 Officer	To present for consideration and scrutiny the Executive Business Plan and Medium Term Financial 2021/22 - 2025/26 and the 2021/22 Budget	
11 Feb 2021	Budget and Treasury Monitoring Period 3 202/21	Sue Leversedge, Business Support Team Leader	this report sets out the revenue, capital and treasury management activity from 1 April 2020 to 31 December 2020	09 June 2020
15 APRIL 2021				
15 Apr 2021	Budget and Treasury Monitoring Period 4 2020/21	Sue Leversedge, Business Support Team Leader	This report sets out the revenue, capital and treasury management activity from 1 April 2020 to 31st March 2021. (Final out-turn will be reported to the next meeting)	09 June 2020

By virtue of paragraph(s) 3 of Part 1 of Schedule 12A of the Local Government Act 1972.

Document is Restricted