

## **Local Council Tax Reduction Scheme 2024/25**

### **Summary**

- 1 To recommend the rolling forward of the Local Council Tax Reduction Scheme 2023/24, effective from 1 April 2024.

### **Background and discussions**

- 2 The Council is required to approve a local scheme of support for council tax each year and this has to been done by 11 March of the preceding financial year. The local scheme was therefore updated for 2023/24 on 21 February 2023. It is now recommended that the scheme approved for 2023/24 be rolled forward to 2024/25, with effect from 1 April 2024.
- 3 This scheme provides protection for pensioners in line with the Government's decision that pensioners would see no reduction in their entitlement from that under the old council tax benefit rules. It also reduces the entitlement of working age claimants by 20%.
- 4 The award of council tax reduction is by way of a discount which reduces the amount of council tax collected. Most of this reduction is borne by the major preceptors, with the Council suffering a reduction of approximately 12% of the total.

### **Financial Implications**

- 5 The annual cost of the current CTRS is £7.182m of which £4.144m relates to working-age claimants. A large proportion of this cost is borne by the major preceptors.

### **Legal Implications**

- 6 The scheme is governed by the Local Government Act 2013.