

You are requested to attend a meeting of the Executive to be held in The John Meikle Room, The Deane House, Belvedere Road, Taunton on 3 December 2015 at 18:15.

Agenda

- 1 Apologies.
- 2 Minutes of the meeting of the Executive held on 11 November 2015 (attached).
- 3 Public Question Time.
- 4 Declaration of Interests
To receive declarations of personal or prejudicial interests, in accordance with the Code of Conduct.
- 5 Review of Council Tax Support Scheme for 2016/2017. Report of the Revenues and Benefits Service Manager (attached).

PLEASE NOTE: Members are required to read all documentation when/before making a decision. Therefore, it is important that you read the attached separate Appendix 1 - Taunton Deane Borough Council - Council Tax Reduction Scheme, and consider the implications detailed in the Equality Impact Statement (Appendix 4).

Reporting Officer: Heather Tiso

- 6 Sheltered Housing Service and Charges. Joint report of the Senior Supported Housing Development Officer and the Housing Services Lead (attached).

Reporting Officers: Gary Kingman
Stephen Boland

- 7 The use of Local Development Orders for development sites in the Taunton area as an alternative to a review of the Town Centre Area Action Plan. Report of the Assistant Director - Planning and Environment (attached).

Reporting Officer: Tim Burton

- 8 New Homes Bonus – Funding towards Growth and Regeneration Priorities. Report of the Director – Growth and Development (attached).

Reporting Officers: Dan Webb
Brendan Cleere

- 9 Financial Monitoring - Quarter 2 2015/2016. Report of the Finance Manager (attached).
Reporting Officer: Steve Plenty
- 10 Fees and Charges 2016/2017. Report of the Finance Manager (attached).
Reporting Officer: Steve Plenty
- 11 Executive Forward Plan - details of forthcoming items to be considered by the Executive and the opportunity for Members to suggest further items (attached)

Bruce Lang
Assistant Chief Executive

18 July 2016

Members of the public are welcome to attend the meeting and listen to the discussions.

There is time set aside at the beginning of most meetings to allow the public to ask questions.

Speaking under “Public Question Time” is limited to 4 minutes per person in an overall period of 15 minutes. The Committee Administrator will keep a close watch on the time and the Chairman will be responsible for ensuring the time permitted does not overrun. The speaker will be allowed to address the Committee once only and will not be allowed to participate further in any debate.

Except at meetings of Full Council, where public participation will be restricted to Public Question Time only, if a member of the public wishes to address the Committee on any matter appearing on the agenda, the Chairman will normally permit this to occur when that item is reached and before the Councillors begin to debate the item.

This is more usual at meetings of the Council’s Planning Committee and details of the “rules” which apply at these meetings can be found in the leaflet “Having Your Say on Planning Applications”. A copy can be obtained free of charge from the Planning Reception Desk at The Deane House or by contacting the telephone number or e-mail address below.

If an item on the agenda is contentious, with a large number of people attending the meeting, a representative should be nominated to present the views of a group.

These arrangements do not apply to exempt (confidential) items on the agenda where any members of the press or public present will be asked to leave the Committee Room.

Full Council, Executive, Committees and Task and Finish Review agendas, reports and minutes are available on our website: www.tauntondeane.gov.uk



Lift access to the John Meikle Room and the other Committee Rooms on the first floor of The Deane House, is available from the main ground floor entrance. Toilet facilities, with wheelchair access, are also available off the landing directly outside the Committee Rooms.



An induction loop operates to enhance sound for anyone wearing a hearing aid or using a transmitter.

For further information about the meeting, please contact the Corporate Support Unit on 01823 356414 or email r.bryant@tauntondeane.gov.uk

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Executive Members:-

Councillor M Edwards	(Business Development and Asset Management and
Communications (Deputy Leader))	
Councillor J Warmington	(Community Leadership)
Councillor R Parrish	(Corporate Resources)
Councillor P Berry	(Environmental Services & Climate Change)
Councillor T Beale	(Housing Services)
Councillor J Williams - Leader of the Council	(Leader of the Council)
Councillor R Habgood	(Planning Policy and Transportation)
Councillor C Herbert	(Sports, Parks and Leisure)

Executive – 11 November 2015

Present: Councillor Williams (Chairman)
Councillors Beale, Berry, Edwards, Habgood, Parrish and
Mrs Warmington

Officers: Brendan Cleere (Director – Growth and Development), Nick Bryant (Planning Policy Manager), Phil Bisatt (Planning Policy Officer), Jo Nacey (Finance Manager), Angela Summers (Housing and Community Project Lead), Tim Child (Asset Manager) and Richard Bryant (Democratic Services Manager)

Also present: Councillors Aldridge and Coles

(The meeting commenced at 6.15 pm.)

56. Apology

Councillor Mrs Herbert.

57. Minutes

The minutes of the meeting of the Executive held on 8 October 2015, copies of which had been circulated, were taken as read and were signed.

58. Declarations of Interest

Councillor Beale declared personal interests as a Board Member and Director of Tone FM, Chief Executive of the 'Think Amy' Charity and as a Governor of the South West Ambulance NHS Trust. Councillor Edwards declared a personal interest as the Chairman of Governors of Queens College. Councillors Beale, Berry and Coles also declared personal interests as they knew members of the public who were in attendance at the meeting.

59. North Taunton Framework Plan and Development Brief

Considered report previously circulated, concerning the North Taunton Framework Plan and Development Brief.

The Council had been in discussions with the promoters of two major areas of land to the north of Taunton that had been allocated as a 'broad location' for future development in the Council's Core Strategy (adopted in 2011).

Since adoption of the Core Strategy, the Council had included the site for development in Policy TAU2 in the Council's Site Allocations and Development Management Plan (SADMP). The SADMP had reached an advanced stage and

was to be subject to initial hearing sessions scheduled for the 1 and 2 December 2015 which would consider this proposed allocation.

As required by Policy SS6, the promoters had prepared a 'Framework Plan' to co-ordinate the planned development of North Taunton which they wished the Council to endorse as a basis for future development of the area.

A copy of the draft North Taunton Framework Plan and Development Brief had been circulated to the Members of the Executive for their information.

An earlier version of the Framework Plan had been considered by the Local Development Framework (LDF) Steering Group on 29 July 2015. Although the Steering Group had accepted that the indicative location of the local centre, school and employment areas could be agreed, the precise location of these would be dependent on the final alignment of the Spine Road and its junction with Kingston Road.

However, the Steering Group had also agreed that, for the Framework Plan to be endorsed by the Council as a basis for development, a number of changes were required or conditions should be met. These were detailed in the report.

Noted that the Framework Plan had been consulted upon earlier in the year and the latest version included amendments in a number of areas to take account of views expressed by the local community and key stakeholders. The key issues and priorities that stood out above the others were as follows:-

Constraints

Highways had emerged as by far the greatest source of concern; in particular, the potential impact of development on the amount of traffic using Manor Road and Corkscrew Lane, and hence through Staplegrove Village.

Opportunities

In terms of opportunities, the range of issues highlighted had been more diverse, but several appeared to have been given more emphasis than others:-

- (i) Potential for an improved bus service;
- (ii) Highway improvements (prominent among these being a new link road to enable traffic to avoid Manor Road and Corkscrew Lane);
- (iii) Close linkage to Taunton Railway Station;
- (iv) New cycle routes to Taunton;
- (v) The opportunity to provide housing for first-time buyers; and
- (vi) A new shop.

It was thought that issues (i) and (ii) could be addressed by adoption of the northern alignment of the Spine Road and designing this road to a standard suitable for

accommodating bus services. In terms of issues (iii) and (iv), these needed to be addressed through a combination of improvements to cycle facilities and future provision of a bus service through the development that was routed via the railway station.

Although there was no specific reference in Policy TAU2 to housing for first-time buyers, it had already been established through the Core Strategy that around 40% of the new housing need in Taunton Deane should be for 1 and 2 bedroom accommodation.

Issue (vi) would be addressed through provision of an adequate range of facilities in the proposed local centre in line with Policy TAU2.

Following the presentation of the report, the Chairman invited Jackie Calcroft, David Lausen, Trevor Quinn-Thomas, Simon Briggs, Carol Pearce, Anthony West and Dilly Bradley to address the meeting.

The main points highlighted were:-

- The northern alignment of the proposed new road should be the only option;
- Serious concerns about the proposed 'drop down' road into Manor Road and Corkscrew Lane which would be in use during the construction of the first 500 dwellings;
- Was the development necessary particularly with the current difficulty in selling houses? Were prices being held at artificially high levels?
- Walking to work in Taunton from Staplegrove often 'beat the traffic' and this should be encouraged. The only problem with this though was the fumes from vehicles;
- There was a need for a good road network to serve the development but the current proposals would not solve the likely traffic problems;
- Why was there such an obsession with growth? Where were the jobs to be provided alongside the residential growth?
- It was not up to the developers to decide the size of the 'Green Wedge';
- Concern about the impact 1,500 dwellings would have on the current community. There was a real danger of Taunton becoming a 'dormitory town';
- There was a need to consolidate existing developments before pressing ahead with new constructions. The proposals for North Taunton should be deferred to allow smaller plans to come forward;
- Things like pathways and hedgerows needed to be protected;
- The land identified for the proposed development did not meet the criterion for focused growth. It would not therefore provide sufficient funding for the orbital route;
- The Framework Document did not address the affect the development would have on flooding, the environment and the Quantock Hills Area of Outstanding Natural Beauty.
- There was a good case for arguing for a moratorium until the transport system was sorted out. As such was it premature to accept the Framework Document?

During the ensuing debate, Members accepted that even though there were still numerous concerns that needed to be addressed, the principle of development in North Taunton had been established through the Core Strategy.

It was vital for the five year land supply to be maintained otherwise there was the real prospect of unplanned developments coming through the planning system over which the Council would have very little influence.

It was acknowledged that engagement with the developers needed to continue to ensure the development desired was obtained which included the provision of affordable housing and sufficient mitigation to limit its impact.

The proposed use of Manor Road and Corkscrew Lane as a means of providing access to the new development until the proposed Spine Road was constructed was one particular issue the Executive was unable to support.

Resolved that Full Council be recommended:-

- (1) To agree the North Taunton Framework Plan and Development Brief as the basis for development with the strong preference for the northern alignment of the Spine Road noted, subject to the detailed alignment changes referred to in the report, and agreement of the precise location and design of the junction between the Spine Road and Kingston Road; alignment of the Spine Road to be agreed prior to the submission of any planning application; and
- (2) To agree that officers write to the site promoters outlining the need for the following matters to be addressed as the site came forward:-
 - (i) Proposals should demonstrate how the proposed Spine Road accorded with Policy TAU2 by providing for a future eastward extension to complete an orbital route around North Taunton, and the detailed alignment and design of the Spine Road should be agreed by the Council who had already indicated a strong preference for the northern alignment;
 - (ii) The design of the proposed Spine Road to demonstrate conformity with *Manual for Streets 1* and *Manual for Streets 2*, including provision for buses and cyclists;
 - (iii) The portion of the West Deane Way within the development should be upgraded for shared use by pedestrians and cyclists, and similar consideration given to other existing rights of way within the development area;
 - (iv) The promoters should agree with the Council what the sub-areas or 'neighbourhoods' within the development would be, and how a locally distinctive design treatment would be achieved for each one;
 - (v) The promoters/developers be required to prepare detailed layout plans and design codes for each of the agreed sub-areas, and submit these to the Council, prior to the first reserved matters application for residential

development;

- (vi) Strong evidence would be required to justify any reduction in the size of the proposed Green Wedge compared with that shown in the Council's Site Allocations and Development Management Plan;
- (vii) The indicative location of the local centre, school and employment areas be agreed, the precise locations to be dependent on the final alignment of the Spine Road and its junction with Kingston Road;
- (viii) Provision should be made within the proposed employment areas for small units suitable for business start-ups;
- (ix) The proposal should demonstrate compliance with Site Allocations and Development Management Plan Policy TAU2 in terms of the scale and mixture of uses in the proposed local centre; and
- (x) The electricity lines across the western part of the site (between the A358 and Whitmore Lane) be required to be placed underground.

60. Future Management of the Voluntary and Community Sector Small Grants Programme

Considered report previously circulated, concerning a proposal for the future management of the Voluntary and Community Sector Grants Programme (VCSSGP) by Somerset Community Foundation (SCF).

The process was currently managed in-house by the Housing and Community Project Team with a budget of £34,270 from which small grants were allocated to local Voluntary and Community Sector Organisations.

Although the allocation for 2016/2017 had yet to be agreed via the budget setting process, it was likely the current budget would be reduced from its current level.

Reported that the Housing and Community Project Team did not have the capacity to manage the application process and draw down match funding for applicants of the VCSSGP.

Other organisations had therefore been considered for managing this grants programme but none of them were able to match the offer received from SCF in terms of match funding.

SCF had a proven track record of drawing in match funding for the funds they managed. For example, with the Taunton Deane Mayor's Fund the SCF had managed to obtain 30% match funding and the expectation was that they would achieve similar results, if they were to manage the Council's VCSSGP.

It was intended that the VCSSGP, the Taunton Unparished Area Fund, Tenants' Forum, the Taunton Deane Borough Youth Fund and Economic Development

Grants application processes would be promoted on the Council's web site to ensure good visibility of the various grants available and their differences.

All application forms would require disclosure of other applications, support or awards from within Taunton Deane as well as other funders. Applicants would also need to evidence communication with their Ward Member(s) about their project proposals.

Further reported that with regard to the VCSSGP, the maximum amount applicants would be able to apply for from this fund in 2016/2017 would be £1,000. Applicants requiring larger amounts of funding would be able to apply to the other funds within the Council.

Noted that using the services of the SCF to administer the fund on behalf of the Council would incur administrative fees. However, as the SCF was able to obtain additional funding from other sources, the impact of this would be negated.

Resolved that it be agreed that:-

- (1) The Voluntary and Community Sector Small Grant Programme be managed by the Somerset Community Foundation for 2016/2017;
- (2) The Grants Panel be authorised to meet the Somerset Community Foundation to discuss the applications for funding received. Any decisions would be signed off by the Executive Member for Community Leadership and published in the Weekly Bulletin; and
- (3) The design of the final application form, guidance notes and reporting be agreed between officers and the Somerset Community Foundation and signed off by the Executive Member for Community Leadership.

(Councillor Habgood declared a personal interest during consideration of the above matter as the Chairman of the Trustees of the organisation 'On Your Bike (Recycle) Limited.)

61. **Executive Forward Plan**

Submitted for information the Forward Plan of the Executive over the next few months.

Resolved that the Forward Plan be noted.

62. **Exclusion of the Press and Public**

Resolved that the press and public be excluded from the meeting for the following item because of the likelihood that exempt information would otherwise be disclosed relating to Clause 3 of Schedule 12A to the Local Government Act, 1972 and the public interest in withholding the information outweighed the public interest in disclosing the information to the public.

63. Proposed Sale of Land at Greenbrook Terrace, Taunton

Considered report previously circulated, concerning the proposed sale of 0.47 acres of land/buildings at Greenbrook Terrace, Taunton. The Council owned the freehold interest of the land.

The site was put up for sale on the open market from 25 August to 25 September 2015 with a large 'For Sale' sign erected on site for the duration of the marketing period. The site was also marketed within the 'Home Life and Property' section of the Somerset County Gazette for a two week period.

Eight offers were received based on a number of different uses including residential development, mixed use development, garage use and community use. Submitted full details of these bids for the information of Members.

A preferred bidder had been identified who had made an unconditional offer for the purchase of the freehold interest of the site.

Resolved that:-

- (1) Full Council be recommended to support the proposed sale of land at Greenbrook Terrace, Taunton to the preferred bidder identified in the report; and
- (2) If the preferred bidder was to withdraw its bid, the second highest offer as deemed appropriate by the Asset Manager and Portfolio Holder be proceeded with.

(The meeting ended at 8.54 p.m.)

Usual Declarations of Interest by Councillors

Executive

- **Employee of the Department of Work and Pensions – Councillor Mrs Herbert.**
- **Councillor Beale declared personal interests as a Board Member and Director of Tone FM, Chief Executive of the ‘Think Amy’ Charity and as a Governor of the South West Ambulance NHS Trust.**
- **Councillor Edwards declared a personal interest as the Chairman of Governors of Queens College.**

Taunton Deane Borough Council

Executive - 3 December 2015

Review of Council Tax Support Scheme for 2016/2017

Report of the Revenues and Benefits Service Manager

(This matter is the responsibility of the Executive Councillor Richard Parrish)

Executive Summary

On 1 April 2013 Council Tax Benefit (CTB) was abolished and replaced with a locally designed "Council Tax Support Scheme" (CTS). On 11 December 2012, the Council adopted the Local Council Tax Support scheme for 2013/14. While those of pension age receive support of up to 100% of their Council Tax liability, from 1 April 2013, the maximum support for those of working age was set at 80%.

The Council is legally required to give annual consideration on whether to revise its local CTS scheme and to consult with interested parties if it wishes to change the scheme. The Council decided to continue the 2013/14 CTS scheme for 2014/15. On 9 December 2014, a decision was taken to continue the 2014/15 CTS scheme for 2015/16 with an amendment to disregard maintenance received for children.

The funding for CTS provided through the Settlement Funding Assessment (SFA) has reduced by 26.1% in cash terms in the two years up to 2015/16. Therefore, with the assistance of a leading consultant, we have worked in collaboration with the County Council (as the major preceptor) and the other Somerset District billing authorities of West Somerset, Sedgemoor, Mendip and South Somerset to develop options to revise our CTS scheme for working age applicants from 2016/17.

On 4 June 2015, the Corporate Scrutiny Committee agreed on the options to take to public consultation for our CTS scheme for 2016/17. Consultation started on 1 July 2015 and ended on 7 September 2015. On 22 October 2015, the Corporate Scrutiny Committee, recommended amending the [current CTS scheme](#) to reduce support offered to working age applicants in 2016/17 by:

- removing entitlement to applicants with capital over £6,000
- applying a Minimum Income for Self-Employed applicants; and
- paying CTS at a level that would be no more than for a Band D property

These revisions are shown in the CTS scheme attached at [Appendix 1](#).

The Executive is now asked to give consideration to the CTS scheme for the financial year 2016/17 that will require approval by Full Council by 31 January 2016.

1. Background

- 1.1. Responsibility for Council Tax Support (CTS) passed to Local Authorities on 1 April 2013. Government also passed funding for CTS to Local Government through the annual Settlement Funding Assessment (SFA), but reduced the amount of funding available by 10% compared to the costs of the previous Council Tax Benefit (CTB) system. Previously, responsibility for CTB was held by central Government and funded by the Department for Work and Pensions (DWP). Local Authorities therefore had to decide whether to absorb the funding reduction across other areas of their budget or pass it on to recipients of CTS by requiring them to make a contribution to their overall Council Tax bill.
- 1.2. Billing Authorities were tasked with designing a CTS scheme for people of working age, while rules for people of pension age are set in regulations prescribed by the Government. This means people of pension age continue to receive assistance at no less amount than had been available under the CTB scheme. Pensioners make up 48% of our CTS caseload, but account for 55% of spending on CTS. This means any cut in the support paid under CTS must be borne by the remaining 52% of working age claimants.
- 1.3. While we have some discretion on designing our CTS scheme for people of working age, the Government say we must protect vulnerable groups. There is no definition of which groups are counted as “vulnerable” as each authority has to make its own assessment. However, the Government have highlighted statutory duties regarding:
 - Children and duties under the 2010 Child Poverty Act to reduce and mitigate the effects of child poverty
 - Disabled people and duties under the Equality Act 2010
 - Homelessness Prevention and duties under the 1996 Housing Act to prevent homelessness with special regard to vulnerable groups.
- 1.4. It is up to Billing Authorities to decide how they apply any such protection. Currently, our scheme considers disabled people’s needs and those responsible for children. It fully ignores income from a War Disablement or War Widows Pension. Also following the Government’s direction, our CTS scheme strengthens work incentives and does not discourage people to move off benefits and into work or to stay in work.
- 1.5. The Department for Communities and Local Government (DCLG) provides funding through the annual Settlement Funding Assessment (comprising Revenue Support Grant and Business Rates Baseline) to help meet the cost of localised CTS schemes. Each of the major precepting authorities in Somerset received the initial funding based on their share of Council Tax receipts. In Taunton Deane, the initial grant for precepting authorities was £6,110,080, with TDBC’s share being £587,775 (based on a 9.62% share in 2013/14). From 1 April 2014, funding for localised CTS was merged into the Revenue Support Grant and Business Rates Funding Baseline and is not separately identified, but the Settlement Funding Assessment has reduced by 26.1% in cash terms in the two years up to 2015/16, and is projected to continue to reduce significantly over the next four years.
- 1.6. Therefore, we need to consider the affordability of our current CTS scheme, and consider the cost of the financial support provided against other service priorities and alternative options to address the overall budget gap.
- 1.7. On 4 June 2015, the Corporate Scrutiny Committee agreed the options to take to public consultation to potentially amend our CTS scheme for Working Age applicants from 2016/17.

Corporate Scrutiny Comments

1.8. Corporate Scrutiny looked at the results of the consultation, the various options and the Equalities Impact Assessment. Their comments and recommendations are reflected in the draft scheme at Appendix 1.

2. Existing Council Tax Support Scheme

2.1. In designing our CTS scheme, we considered customers' ability to pay and the collectability of the resultant Council Tax liability. For people of working age, our scheme for 2015/16, has the following key elements:

- Maximum support is 80% of Council Tax - everyone has to pay something;
- Increased non-dependant deductions;
- No Second adult rebate;
- Earned income disregards are at increased levels than those offered under CTB.
- Exceptional Financial Hardship fund of £35k, through Discretionary Reduction in Council Tax Liability for short-term help (this is a Collection Fund commitment and not fully funded by TDBC).

2.2. Taunton Deane Borough Council send 50,882 Council Tax bills amounting to more than £55m each year. Approximately 15% of residents receive financial support through CTS, with 8% of those liable to pay Council Tax, being CTS recipients of working age.

2.3. There were 8,514 people who moved from the Council Tax Benefit scheme to the localised CTS scheme. At 31 March 2015, this had reduced to 7,749. Overall caseloads for CTS for all Somerset Authorities have reduced as well as in most authorities nationwide. It is accepted this is primarily due to the gradual improvement in economic conditions as well as increases in pension age.

2.4. Other key information on CTS caseload, spending and budgets is shown below:

Claimant type	% of total claims	Caseload at 31 March 2015	% of total spend	CTS Expenditure
Working Age	52%	4,068	45%	£2,567,105
Pension Age	48%	3,681	55%	£3,118,755
Total	100%	7,749	100%	£5,685,860

Table 2.4.1

Comparative data	
Council Tax Benefit awarded 2012/13	£6,896,492
Council Tax Support awarded 2013/14	£5,930,677
Council Tax Support awarded 2014/15	£5,685,860
Reduction in Council Tax Support expenditure in comparison to CTB	£1,210,632
Council Tax Benefit claims @ 31 March 2013	8,514
Council Tax Support claims @ 31 March 2014	8,106
Council Tax Support claims @ 31 March 2015	7,749

Reduction in Council Tax Support caseload in comparison to CTB	765
Council Tax Support Budget 2014/15	£5,938,290
Council Tax Support awarded 2014/15	£5,685,860
Saving in Council Tax Support awarded in 2014/15 in comparison to budget	£252,430

Table 2.4.2

- 2.5. Members will see from the tables shown on the previous page that the cost of our CTS scheme has reduced through both the implementation of the local policy and the trend in demand / eligibility for financial assistance. However, funding reduced by 10% in 2013/14 and the Settlement Funding Assessment has reduced by 26.1% in cash terms in the two years up to 2015/16.
- 2.6. Our current CTS scheme is available on-line through the following web address:
<http://www.tauntondeane.gov.uk/irj/go/km/docs/CouncilDocuments/TDBC/Documents/Revenues%20and%20Benefits/LocalCTSscheme2015-16.pdf>

3. Collection Activity and Debt Profile for 2014/15

- 3.1. From 1 April 2013 the Council decided to take advantage of new flexibilities related to second home discounts and short and long term empty properties to generate additional income.
- 3.2. For unoccupied and unfurnished properties the changes meant Council Tax would be payable at 100% of the liability after 3 months. For those remaining unoccupied and unfurnished after 2 years, the Council decided to charge Council Tax at 150% to encourage owners to put those properties back into use. Previously, there was no Council Tax payable for unoccupied and unfurnished properties for the first 6 months and after this, Council Tax was due at 90% of the liability.
- 3.3. For unoccupied furnished properties (“second homes”) Council Tax from 1 April 2013 was payable at 100% instead of 90% that previously applied.
- 3.4. The net collectable amount for Council Tax in 2014/15 increased by 6.2% in comparison to 2012/13. The collection of Council Tax in year was at a similar level, with additional income for Taunton Deane of £303k based on its preceptor share of 9.66% in 2014/15.

	2012/13	2013/14	2014/15	Difference since 2012/13	% change since 2012/13
Council Tax due	£52,147,230	£54,085,519	£55,404,644	£3,257,414	6.2% ↑
Council Tax Collected (in year)	£51,125,612 (98.0%)	£52,989,588 (98.0%)	£54,267,304 (98.0%)	£3,141,692	6.1% ↑

Table 3.4.1

- 3.5. While it has been possible to maintain in-year collection of Council tax at 98% since the introduction of CTS, this has entailed significant extra work for Revenues Officers. For

many customers, having to pay Council Tax has caused them budgeting issues, not least because many were also affected by other welfare reform impacts, such as the removal of the spare room subsidy.

- 3.6. While working age CTS recipients represent 8% of households, the value of their debt is equivalent to 33% of all Council Tax outstanding at 31 March 2015 (£1,137,340).
- 3.7. The number of customers affected by recovery action has increased considerably since the introduction of our localised CTS scheme. This increase in collection activities covering both CTS and non-CTS recipients is shown below.

	2012/13	2013/14	2014/15	Difference since 2012/13	% change since 2012/13
Reminders and final notices issued (for all years)	13,893	18,425	18,869	4,976	36% ↑
Summons' issued (for all years)	4,650	6,610	5,795	1,145	25% ↑
Liability orders obtained	2,501	4,420	3,387	886	35% ↑
Cases referred to enforcement agents	1,062	3,082	707	-355	-33% ↓

Table 3.7.1

- 3.8. Since April 2014, the Ministry of Justice has provided new regulations to which Bailiffs should now adhere. Referencing these as Enforcement Agents, the regulations make changes to how fees are imposed. The simplified charging model separates the costs into two elements, the compliance stage (£75) and the enforcement stage (£235). These are in addition to the local authority costs of £73.50. Through Taunton Deane's existing policy, the use of enforcement agents has been mainly directed at those tax payers not in receipt of CTS. Where enforcement agents are used in CTS cases, it will only be to compliance stage.
- 3.9. It is important to treat all taxpayers fairly and ensure those that do not pay – and do not respond to demands – are pursued. However, in some circumstances additional effort is required to collect relatively small sums of money and that effort may not be economical in view of the value of the debt owed. Furthermore the impact of passing enforcement costs on to residents will only increase their level of the debt.
- 3.10. More information on the debt profile for Taunton Deane for Council Tax Support recipients at 31 March 2015 is shown in [Appendix 5](#).

4. Council Tax Support Scheme 2016/17

- 4.1. The Local Government Finance Act 2012 states that before making a scheme we must consult with any major precepting authorities, publish a draft scheme and then consult with other such persons who are likely to have an interest in the operation of such a scheme. We must set a realistic timeframe for consultation to ensure we can seek feedback from all appropriate individuals and groups in the community.
- 4.2. Consultation with precepting authorities (Somerset County Council, Avon and Somerset Police, and Devon and Somerset Fire and Rescue Authority took place on 20 March 2015. Public consultation started on 1 July 2015 and ended on

7 September 2015. At the closing date, we had received 383 responses giving us a confidence interval (CI) of 95%. The CI is a way of expressing how certain we are about the findings from our consultation, using statistics. It gives a range of results that is likely to include the “true” value for the population. Full details of the consultation are shown in [Appendix 2](#). Information on the following page shows a summary of the 5 options on which we consulted, as well as the response received.

4.2.1. Option 1

Consultation Response: 32% in favour

Under this option we would work out CTS in the same way as we do now. Any shortfall in the funding we get and the CTS we pay in 2016/17 would need to be met from other Council budgets.

4.2.2. Option 2

Consultation Response: 71% in favour

Under this option, applicants with capital of over £6,000 would not be entitled to CTS (under our current scheme, the capital limit is £16,000).

4.2.3. Option 3

Consultation Response: 67% in favour

Under this option, we would use a Minimum Income figure for those who are self-employed. This Minimum Income would be in line with the UK minimum wage for 35 hours worked. We would not apply this Minimum Income for a designated start-up period of one year to allow the business to become established. If a self-employed person is limited in the hours they can work by circumstances such as having to provide child care, then we would work out the Minimum Income proportionately. This proposal would align our treatment of income for self-employed people with that used to work out Universal Credit.

4.2.4. Option 4

Consultation Response: 69% in favour

Under this option, we would change our scheme to pay CTS at a level that would be no more than for a Band D property. This would not disadvantage any applicant that lives in smaller or lesser value property.

4.2.5. Option 5

Consultation Response: 53% in favour

Under this option we would apply a taper of 65% to the income of applicants with no earnings and apply a taper of 20% to people in work. This would mean two applicants on similar income levels, but where one is in work, would receive different levels of support. The applicant with no earnings would get less CTS, compared to an applicant with earnings receiving the same weekly income.

4.3. Case law on consultation has established it is important not just to consider the options to reduce funding for our CTS scheme, but also to provide options on how the scheme could be retained at the same level with funding being made available from other sources or a reduction in other services. Therefore, in addition to consulting on the options listed above, we also asked the public for their views on the following:

Should the Council increase Council Tax to help pay for the scheme?

Consultation Response: 47% in favour

Should the Council reduce funding to other services to help pay for the scheme?

Consultation Response: 22% in favour

Should the Council use its reserves to help pay for the scheme

Consultation Response: 35% in favour

- 4.4. The welfare changes announced in the Summer Budget on 8 July 2015 will have a significant impact on our CTS scheme. These changes were not known when consultation started and it is not now possible to amend our scheme to reflect them in 2016/17. As some of changes will reduce claimant income, they will equivalently increase entitlement to CTS. This is because our scheme provides more help for people on lower incomes.
- 4.5. The most significant change to affect our CTS scheme will be the reduction in Tax Credit income. From April 2016, the income a household can earn before the tax credits they receive start to fall, will reduce from £6,420 to £3,850. For every £1 the household earns above that threshold, their tax credits will reduce by 48p, compared to the current rate of 41p. The Institute of Fiscal Studies (IFS) estimate an average loss of £1,000 in Tax Credit income for affected households from April 2016. This would result in increased entitlement to CTS of £200 a year (assuming a taper rate of 20%). Currently, there are 914 CTS recipients receiving Tax Credits We estimate the additional cost to our CTS scheme in 2016/17 because of cuts in Tax Credit income, will be approximately £184k ([Model 1](#)), with TDBC's share of this extra cost being £18k based on its preceptor share of 9.62%.
- 4.6. From April 2016, there will be increased disparity between rules applied for Housing Benefit (HB) and our CTS scheme, therefore adding to the complexity of administration. While the Family Premium will be abolished for new HB claims, it will continue to apply for new CTS applications. In addition, HB claims will be backdated for a maximum of 4 weeks, whereas our CTS scheme will allow for backdating for up to six months.
- 4.7. The benefit cap restricts the amount in certain benefits that a working age household can receive. Any household receiving more than the cap has their Housing Benefit reduced to bring them back within the limit. The Benefit Cap will be cut from £26,000 to £20,000 for households living in the Taunton Deane area. This will be phased-in gradually during 2016/17, but we estimate up to 150 households will be affected. This reduction in income may mean Council Tax is more difficult to collect from those households affected.
- 4.8. Our CTS scheme's premiums and personal allowance are linked to the rates set by the DWP. Except for pensioners and the disabled, these rates will be frozen in cash terms for four years. For pensioners, premiums and personal allowance will rise by the higher of price inflation, earnings growth or 2.5%. Disability allowances will rise in line with the CPI.
- 4.9. The National Minimum Wage will be "rebranded" as the National Living Wage and will be increased to £7.20 an hour for those 25 or over from April 2016. It will reach £9.00 an hour by 2020
- 4.10. As well as reductions to benefits in 2016/17, there will be further changes that will be important to consider for our CTS scheme in 2017/18. From April 2017:
- Support provided through Child Tax Credit will be limited to 2 children. This means any subsequent children born after April 2017 will not be eligible for this support.

- New claims for Child Tax Credit will not be eligible for the “family element” of £545 a year. In effect this will mean families with one or more children born before April 2017 will continue to get the family element but first children born after this date will not get the family element.
- New claimants of Employment and Support Allowance who are placed in the Work-Related Activity Group will receive the same rate of benefit as those claiming Jobseeker’s Allowance. This will mean a reduction of £30.00 a week.
- Parents receiving benefits (including lone parents) will be expected to look for work when their youngest child turns 3.

5. Key Considerations Applicable To All Options

- 5.1. Any of the options to reduce the level of support we offer through CTS will have an adverse or positive impact on certain applicants or groups of applicants. If we cut the support offered through our CTS scheme, we need to consider a careful selection of options for our particular demographic. There is no single option or change to the CTS scheme that can deliver sufficient savings to meet the predicted budget gap from the reduced Revenue Support Grant and Business Rates funding in 2016/17.
- 5.2. The reality is that any revised scheme that reduces the amount of rebate awarded, needs to establish which applicants are more able to pay an increased level of Council Tax with the reduction in their CTS. The decision will be to choose what options are acceptable to the Council bearing in mind the overall level of finance available.
- 5.3. Although the Council is not legally required to include transitional protection for claimants moving from one CTS scheme to a replacement scheme, the legislation does state that Members must consider if transitional arrangements may be needed and if protection should apply to all groups or just certain groups. Such protection could limit our ability to realise savings.
- 5.4. Should there be any shift in proportions between working age and pension age or further economic downturn resulting in more people relying on some form of state financial support, there would be greater pressure on remaining Council Taxpayers to meet potentially higher outlay.
- 5.5. A decision to reduce CTS for people of working age will mean that Council Tax Collection will be a much harder task. This is evidenced by the information shown in paragraph 3.7. This will result in more pressure on Revenues staff and may require additional capacity to maintain tax collection rates.
- 5.6. Detailed financial effects on modelling on each, as well as a mix of the options, is shown in [Appendix 3](#). This modelling also illustrates the effect on applicants and potential savings. The table below shows the illustrative financial effect of the individual options (based on data @ 15 September 2015).

Option	Estimated CTS Expenditure 2016/17	Comparison to estimated cost of scheme in 2015/16
1. No Change - but modelled for expected increases in CTS entitlement as a result of reductions in Tax Credit income (32% of respondents in favour – Model 1)	£5,699,493.69	+ £183,769.12 (additional cost)
2. Reduce Capital limit to £6,000 (71% of respondents in favour – Model 2)	£5,493,137.14	- £22,587.43 (saving*)
3. Minimum Income for self-employed (67% of respondents in favour – Model 3)	£5,379,254.15	- £136,470.42 (saving*)
4. Restrict CTS to Band D (69% of respondents in favour – Model 4)	£5,511,482.11	- £4,242.46 (saving*)
5. Income taper of 65% for non-working applicants (53% of respondents in favour – Model 5)	£5,499,516.00	- £16,208.57 (saving*)

Table 5.6.1.

* Any savings in the table above, exclude the effect of the increased cost ([Model 1](#)) of the CTS scheme from applicants' reduced Tax Credit income. For the estimated net effect in applying Tax Credit changes for each of the options, see the [summary](#) contained in [Appendix 3](#).

5.7. The financing risk of the scheme is shared with other precepting Authorities through the tax base calculation. Taunton Deane's share of the collection fund in 2015/16 is 9.62%. The maximum saving that can be achieved is through implementing Options 2 to 5 combined ([Model 6](#)). The illustrative **budgetary** savings for each preceptor is shown below.

Authority	% CTS budget	CTS Budget for 2015/16	Estimated CTS spend in implementing Options 2-5	Estimated budget saving*
TDBC	9.62%	£551,044	£512,457	£38,587
Parishes / Unparished	1.05%	£59,868	£55,934	£3,934
Somerset County Council	71.67%	£4,105,656	£3,817,862	£287,794
Avon and Somerset Police	12.19%	£698,517	£649,361	£49,156
Devon and Somerset Fire Authority	5.47%	£313,409	£291,387	£22,022
Total	100%	£5,728,495	£5,327,001	£401,494

Table 5.7.1.

* Any savings in the table above, exclude the effect of the increased cost ([Model 1](#)) of the CTS scheme from applicants' reduced Tax Credit income. For the estimated net effect in applying Tax Credit changes for each of the options, see the [summary](#) contained in [Appendix 3](#).

6. Final Decision Making Process

6.1. Following consideration by the Corporate Scrutiny Committee on 22 October 2015, this report on the Council Tax Support scheme for 2016/17 is before the Executive on 3 December 2015, with a further report going to Full Council on 15 December 2015.

- 6.2. Corporate Scrutiny Committee recommended amending the current CTS scheme to reduce support offered to working age applicants in 2016/17 by:
- removing entitlement to applicants with capital over £6,000
 - applying a Minimum Income for Self-Employed applicants; and
 - paying CTS at a level that would be no more than for a Band D property
- 6.3. These revisions are shown in the CTS scheme attached at Appendix 1.
- 6.4. We cannot afford to wait until the deadline of 31 January to approve our local CTS scheme. Realistically, we need the scheme approved in December at the latest. The new scheme impacts on the Council Tax Base. By law, we must have the tax base approved by 31 January if we are to safely set tax next year. We can't risk this not being in place.
- 6.5. The other major preceptors and local town/parish councils/unparished area fund are reliant on us providing tax base information in December for their own financial planning and budget setting. How we operate CTS plays a fundamental part in that.

7. Finance Comments

- 7.1. The budget for CTS is calculated by the sum of band D equivalents for CTS discretionary discounts multiplied by the equivalent number band D properties. Therefore, our budget of £5,728,495 for 2015/16 is £1,433.36 Council Tax per Band D equivalent multiplied by 3,996.56 number of Band D equivalent properties.
- 7.2. By running the scheme as a “discount” we share the risk of financing the costs with the other precepting authorities through the Tax base calculation. The first financial impact is on the Collection Fund that is used to manage all Council Tax income, before that funding is shared between the various local precepting bodies. Given TDBC's share of the Collection Fund (shown in the chart on the following page) is only 9.62%, the major element of the risk falls on the other precepting local authorities.

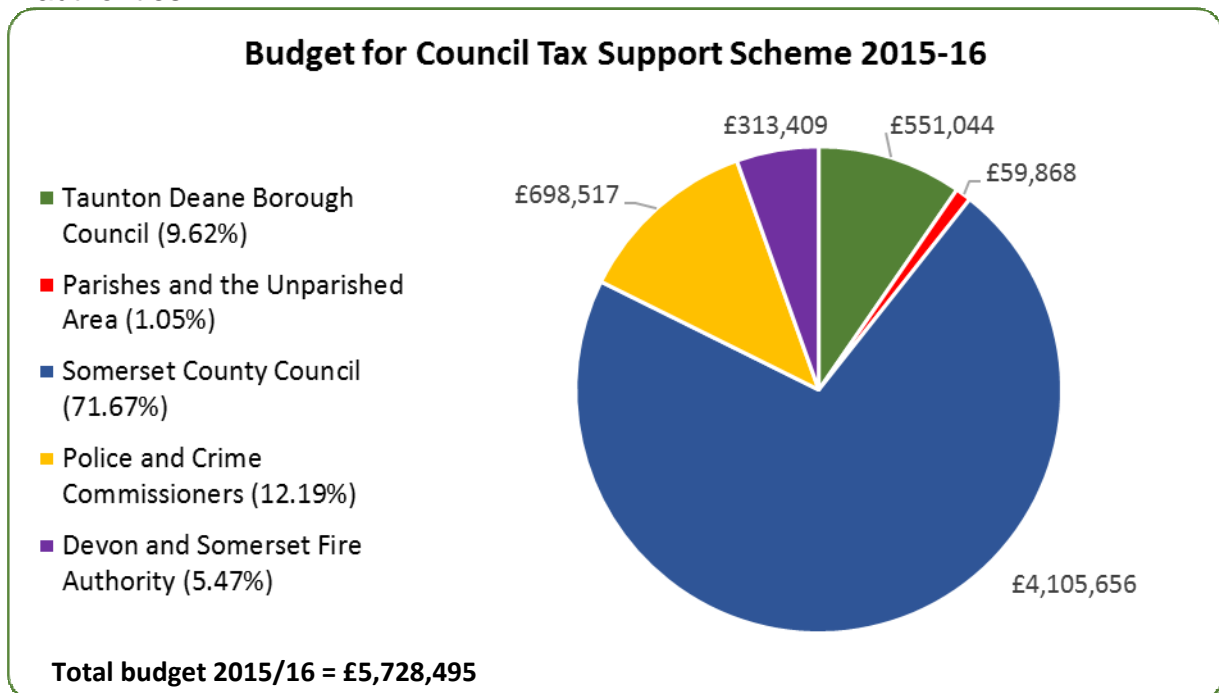


Chart 7.2.1

- 7.3. As reported earlier, funding for CTS was reduced by 10% in 2013/14. Subsequently the Settlement Funding Assessment has reduced by 26.1% in cash terms in the two years up to 2015/16. If we reduce the CTS budget by the same amount (26.1%), it will result in a budget of £4,423,358. If there is no change to the existing CTS scheme, we estimate we will award CTS of £5,515,725 in 2016/17. This will mean we have a budget shortfall of £1,092,367, with TDBC's share of that shortfall being £105,086. These estimates assume increased expenditure through cuts in Tax Credit income and that caseloads remain steady.
- 7.4. The Council has been required to make significant financial savings in recent years, and faces further cuts in funding and increasing financial risks over the coming years. It is becoming increasingly difficult to preserve core services to local residents. The update to the Medium Term Financial Plan (MTFP), as reported to the Corporate Scrutiny Committee on 13 August 2015, stated we have a projected budget gap of £1.27m in 2016/17, rising to approximately £3.9m by 2020 if no action is taken to address the financial position. This takes into account projected cost pressures based on current service provision, and further reductions in funding from Government. It is clear that Members will need to consider a number of potential options to reduce costs / increase income to close this gap.
- 7.5. Indicative information received from the Somerset billing authorities of West Somerset, Sedgemoor and South Somerset show all are likely to decrease the support - subject to their own local decision processes - they provide to residents through CTS in 2016/17, as all face similar cuts in funding.

8. CTS Grant Funding to Parishes

- 8.1. Within the 2013/14 Funding Settlement for TDBC, the Government included funding for Council Tax Support that included a proportion related to Parishes and Special Expenses. The Council decided to pass on a proportion of this funding to parishes and the unparished area to reflect their reduction in funding as a result of Council Tax Support, although there is no legal requirement to do so and no prescribed method by the Government. For 2013/14, a grant was given by TDBC to parishes based on the tax base reduction attributable to Council Tax Support in each parish multiplied by their 2012/13 Band D Charge.
- 8.2. Since 2014/15 the Funding Settlement has not separately identified the proportion of funding for CTS for any preceptors - including TDBC and parishes so the Council has approved the principle of applying the same formula used in the previous year. This has meant each parish's grant for CTS is calculated as CTS Tax Base Adjustment x 2013/14 Parish Band D Tax rate.
- 8.3. In view of the significant financial pressures the Council needs to make difficult decisions in order to balance the budget and provide a sustainable financial future. The Council is responsible for determining which services are affordable within its available resources - and this same responsibility is held by parish councils (although they are not currently subject to regulation on the amount of Council Tax charged to local tax payers). Last year the Council wrote to each parish confirming there are no guarantees that the level of grant funding would continue.
- 8.4. It is therefore suggested that careful consideration is given to the level of grant funding that is affordable in 2016/17 and subsequent years to mitigate CTS impact on parishes, whilst recognising the impact on parish budgets and potential local tax requirement. If funding is reduced parishes will have the opportunity to consider

whether to take action to reduce their costs and/or adjust the amount of precept levied on the local tax payer.

8.5. The amount of grant funding provided to parishes and the unparished area in 2015/16 totals £45,000. TDBC needs to determine the policy for providing any CTS Grant funding to parishes for 2016/17, and it is recommended this is approved at this stage to give the Council and Parishes some certainty for financial planning and budget setting purposes. Members are requested to consider the following options for 2016/17:

(a) Use the same formula that was used for 2015/16, so each parish's grant for CTS would be calculated as:

CTS Tax Base Adjustment x 2013/14 Parish Band D Tax rate

This would reduce the budget requirement for CTS Parish Grants by approximately £420, to a total of approximately £44,580.

(b) Use the same formula that was used for 2015/16 as the baseline, but phase out the funding over 2 years, so each parishes grant for CTS would be calculated as:

2016/17: CTS Tax Base Adjustment x 2013/14 Parish Band D Tax rate x 66%

2017/18: CTS Tax Base Adjustment x 2013/14 Parish Band D Tax rate x 33%

2018/19: Nil – CTS grant funding ceases

This would reduce the budget requirement for CTS Parish Grants by approximately £15,300 in 2016/17, £30,150 in 2017/18 and by £45,000 in 2018/19.

8.6. We have issued details of the options being considered to all parishes for consultation, setting out the indicative impact on their funding for 2016/17. The responses to date have been varied – some parishes have accepted a reduction in funding while others have opposed a reduction. A further verbal update will be provided at Committee.

8.7. Options for grant funding were considered by the Corporate Scrutiny Committee on 22 October 2015. The Committee indicated its preference to support option (a) to use the same formula that was used for 2015/16. The Executive is minded to consider two options in this regard – (a) or (b) as shown – therefore an option to reduce by 50% has (option (c) presented to the Corporate Scrutiny Committee) has been removed.

9. Legal Comments

9.1. Section 33 of the Welfare Reform Act 2012 abolished Council Tax Benefit and any replacement scheme is excluded from the scope of the Universal Credit system set up by Section 1 of that Act. The Local Government Finance Act 2012 (“the 2012 Act”) amends the Local Government Finance Act 1992 (“the 1992 Act”) to make provision for the localisation of Council Tax Support.

9.2. The 2012 Act amends the 1992 Act by adding a new section 13A to state that Council Tax will be reduced to the extent set out in an authority's Council Tax reduction scheme and to such further extent as the authority sees fit (new s13A(1)(c) replicating the existing provision for authorities to adopt specified additional classes).

- 9.3. Local authorities must make a Council Tax reduction scheme setting out the reductions which are to apply in its area by persons or persons in classes consisting of persons whom the authority considers to be in financial need.
- 9.4. Paragraph 5 of Schedule 1A to the Local Government Finance Act 1992, as inserted by Schedule 4 to the Local Government Finance Act 2012, requires the authority to consider whether, for each financial year, the CTS scheme is to be revised or replaced. Where the scheme is to be revised or replaced the procedural requirements in paragraph 3 of that schedule apply. Any revision/replacement must be determined by 31st of January in the preceding year to the year which the changes are to apply.
- 9.5. The council must therefore consider whether the scheme requires revision or replacement and if so, consult with precepting authorities (Somerset County Council, Avon and Somerset Police, and Devon and Somerset Fire and Rescue Authority), publish a draft scheme and then consult with such persons as are likely to have an interest in the operation of that scheme prior to determining the scheme before 31st January. If any proposed revision is to reduce or remove a reduction to which a class of person is entitled, the revision must include such transitional provision as the Council sees fit.
- 9.6. Case law has confirmed that consultation must
- be undertaken when proposals are at a formative stage;
 - include sufficient reasons for particular proposals to allow those consulted to give intelligent consideration and an intelligent response;
 - give consultees sufficient time to make a response; and
 - be conscientiously taken into account when the ultimate decision is taken.

Therefore, it is most important that Members in considering amending our CTS scheme for 2016/17, carefully consider such issues, as a failure to do so may render the scheme unlawful.

- 9.7. In a decision published on 6 November 2015, the High Court found that procedure in adopting a Council Tax Rebate scheme was defective where Members deciding on the scheme failed to access the Equality Impact Statement (EIA) appended to the officers' report or failed to understand the importance of reading it in discharging their statutory obligation under the public sector equality duty. Therefore, it is vital that Members both read and consider the EIA at [Appendix 4](#), as a failure to do so may result in a decision on our CTS scheme for 2016/17 being found defective.

10. Links to Corporate Aims

- 10.1. Council Tax and Council Tax Support are most closely linked with the "Transformed Council" section that details three further objectives that underpin the Council's ability to achieve the Corporate Aims. The three objectives are:
- Achieving financial sustainability;
 - Transforming services; and
 - Transforming the way we work

11. Environmental and Community Safety Implications

- 11.1. There are no environmental and community safety implications associated with this report.

12. Equalities

- 12.1. Members need to demonstrate they have consciously thought about the three aims of the Public Sector Equality Duty as part of the decision making process. The three aims the authority *must* have due regard for:
- Eliminate discrimination, harassment, victimisation
 - Advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it
 - Foster good relations between persons who share a relevant protected characteristic and persons who do not share it
- 12.2. The public sector equality duty, as set out in section 149 of the 2010 Equality Act, requires the Council, when exercising its functions, to have “due regard” to the need to eliminate discrimination, harassment and victimisation and other conduct prohibited under the Act, and to advance equality of opportunity and foster good relations between those who have a “protected characteristic” and those who do not share that protected characteristic.
- 12.3. The “protected characteristics” are: age, disability, race (including ethnic or national origins, colour or nationality), religion or belief, sex, sexual orientation, pregnancy and maternity, and gender reassignment. Marriage and civil partnership are also a protected characteristic for the purposes of the duty to eliminate discrimination.
- 12.4. The Council must pay due regard to any obvious risk of such discrimination arising from the decision before them. There is no prescribed manner in how the equality duty must be exercised, though producing an EIA is the most usual method. For this reason these matters are examined in the EIA appended to this report ([Appendix 4](#)). In addition, debt levels are broken down by claim profile in [Appendix 5](#)
- 12.5. Councillors must consider the effect that implementing any changes to the CTS for 2016/17 will have on equality before making a decision. The EIA will assist with this. Where it is apparent the CTS policy would have an adverse effect on equality, then adjustments should be made to seek to reduce that effect - this is known as “mitigation”.
- 12.6. Implementing Option 5 to apply an income taper of 65% instead of 20% to the excess income of applicants with no earnings, will disproportionately disabled CTS recipients. Of the 163 applicants affected by this option, 53 (33%) have disabilities. Option 5 may also disproportionately affect working age recipients receiving maternity allowance. Women receiving maternity allowance will be considered to have protected characteristics as defined within the Equalities Act 2010 through both their gender and their pregnancy/maternity status. Finally, implementing Option 5 could have a disproportionate negative impact on older applicants still of working age, that receive an occupational pension.
- 12.7. Budgetary pressures and economic and practical factors will also be relevant. The amount of weight to be placed on the same countervailing factors in the decision making process will be for Members to decide.

13. Risk Management

- 13.1. Principal risks and mitigations are below:

Risk	Mitigation
The increased complexity of financial planning that could result from growing pressure from the Council Tax Support scheme if funding reductions are not fully addressed.	Cautious assumptions on recovery rate and therefore yield from the scheme.
Lower Council Tax collection rate and bad debts. The impact of the scheme is that low incomes working age households are now paying more Council Tax. There will be a point if people are asked to pay more Council Tax where the liability is too high for them and they will not pay anything.	Robust arrears management procedures to maximise collection rate and prudent assumptions on collection rates.
Higher administrative costs.	Maximisation of Council Tax collected.
Potential growth in the number of claimants.	Realistic assumption on caseload growth based on trends.
The scheme is based on a number of assumptions, including collection rate and take-up rate. A downturn in the economy could lead to higher benefit take-up rates. As a result, the projected funding gap would increase.	Review operation of scheme yearly and modify to reflect experience.
If Taunton Deane's population increases, including an increase in the population segment that currently receives CTS, demand for CTS could increase against funding from the government. This would increase the funding gap. Such population migration may occur if Taunton Deane's CTS scheme is more generous than those of neighbouring boroughs.	Ensure that TDBC's scheme is not significantly more generous than those of neighbouring boroughs.
Wider welfare reforms (HB reductions, Universal Credit) cause additional hardship and/or migration of people claiming to TDBC from more expensive areas and impact on Council Tax collection.	Ensure adherence to robust recovery timetable. Maximise take-up of all available discounts/ exemptions/ hardship relief. Monthly monitoring of performance against targets. Maximise DD take-up to free more resource in pursuing recovery.
Council Tax Support Scheme is challenged on equality grounds.	Consultation with preceptors and general public. Full Equalities Impact Assessment.

13.2. In addition to the principle risks outlined above a number of other factors have been considered:

Fairness: There is also a risk that scheme may be perceived as being unfair. This risk will be studied during consultation in line with the Government's commitment to incentivise work, the recommended scheme requires a contribution. To mitigate this all residents will have access to a discretionary fund.

Culture of non-payment: As CTS recipients will mainly be asked to make only a small contribution to their Council Tax bill, collection and recovery strategies may not be cost-effective, and small debts may be written off. This may over time develop into a culture of non-payment, where it becomes increasingly difficult and costly to recover small amounts of Council Tax from those who can least afford to pay it. This has been mitigated by minimising the level of contribution and is supported by robust arrears management procedures.

14. Partnership Implications

14.1. CTS costs will increase if any of the precepting Authorities increase their Council Tax.

15. Recommendation

15.1. The Executive, having regard to the consultation response and the Equality Impact Assessment (EIA - see [Appendix 4](#)), recommends that the Council amends the CTS scheme to that shown in [Appendix 1](#), (and illustrated in [Model 9](#)) to reduce support for working age applicants in 2016/17 by:

- removing entitlement to applicants with capital over £6,000
- applying a Minimum Income for Self-Employed applicants
- paying CTS at a level that would be no more than for a Band D property.

15.2. The Executive is also invited to recommend to Council its option in providing and calculating CTS Grant funding for Parish Councils in 2016/17.

15.3. The 2016/17 Council Tax Support Scheme is recommended for 2016/17 only.

Heather Tiso
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h.tiso@tauntondeane.gov.uk

Taunton Deane Borough
Council

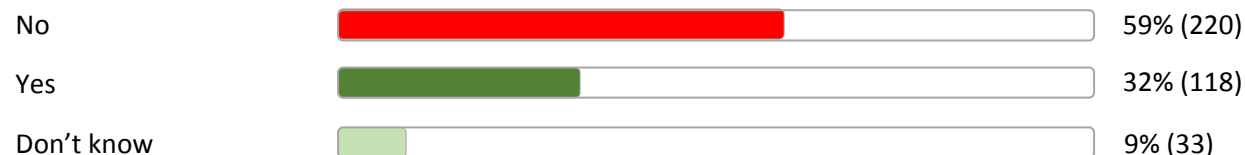
Council Tax Reduction Scheme

S13A and Schedule 1a of the Local Government Finance Act 1992

Council Tax Support – Consultation for Changes in 2016/17

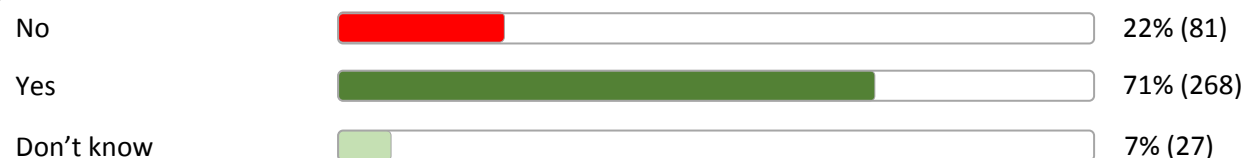
Option 1

Do you agree with the principle that the current CTS scheme is unchanged for 2016/17?



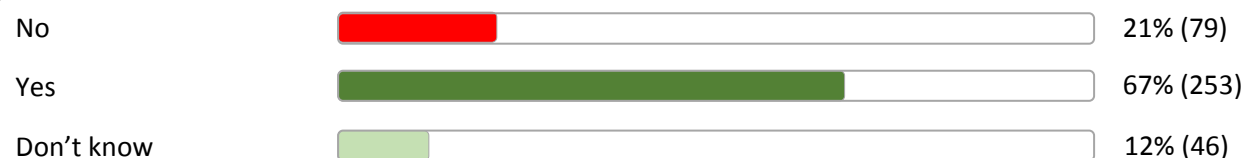
Option 2

Do you agree with the principle that the level is reduced from £16,000 to £6,000?



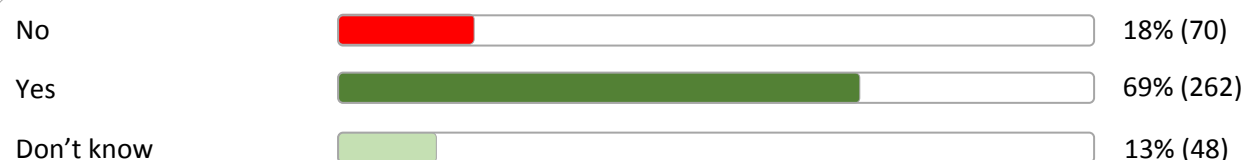
Option 3

Do you agree with the principle that we should use a minimum earned income figure for those who are self-employed?



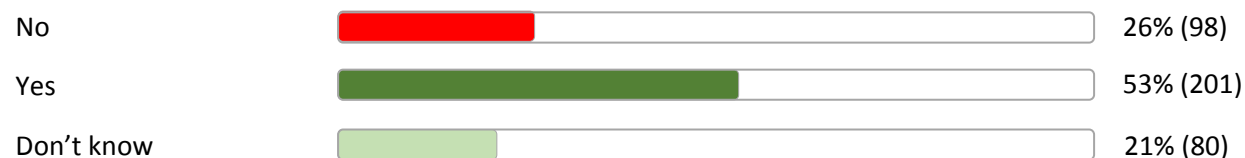
Option 4

Do you agree with the principle that we pay Council Tax Support at a level that would be no more than for a Band D?

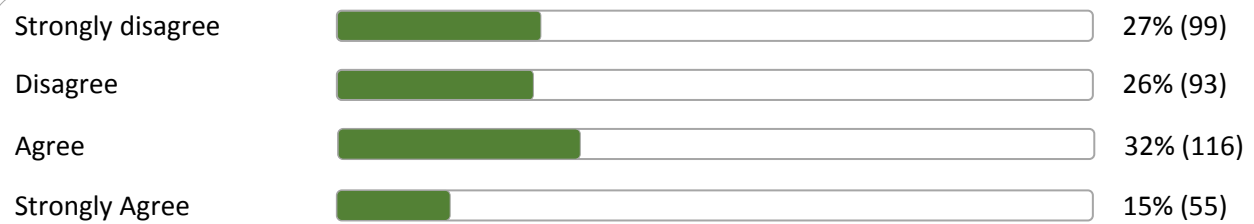


Option 5

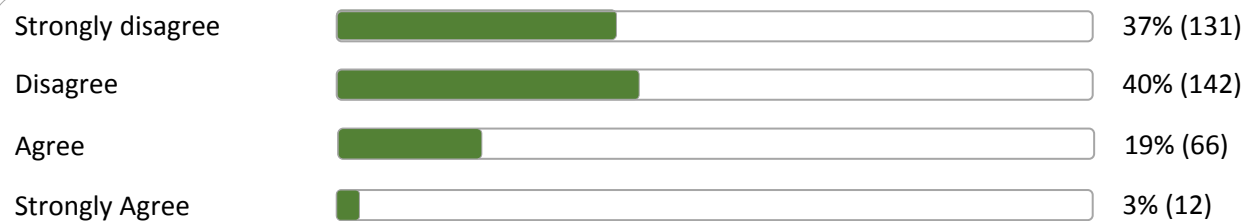
Do you agree with the principle that we apply a taper of 65% to applicants with no earnings and a taper of 20% to people in work?



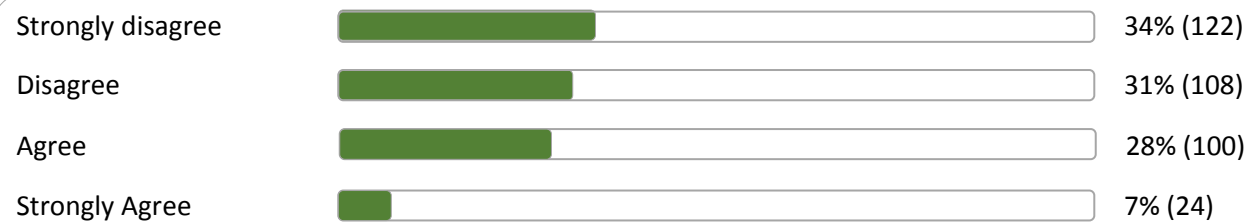
Should the Council increase Council Tax to help pay for the scheme?



Should the Council reduce funding to other services to help pay for the scheme?



Should the Council use its reserves to help pay for the scheme?



Are you a resident of Taunton Deane?



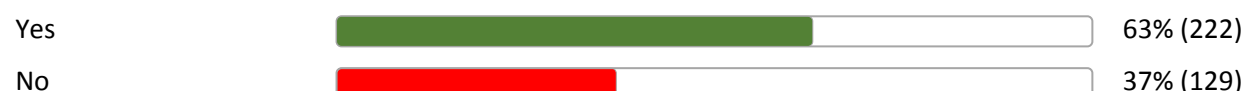
Do you pay Council Tax?



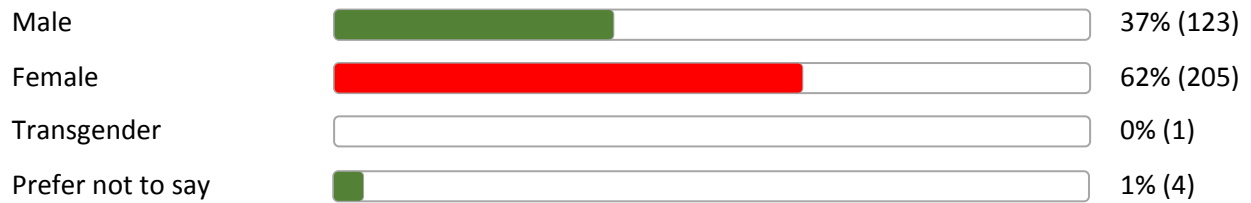
Do you currently receive Council Tax Support?



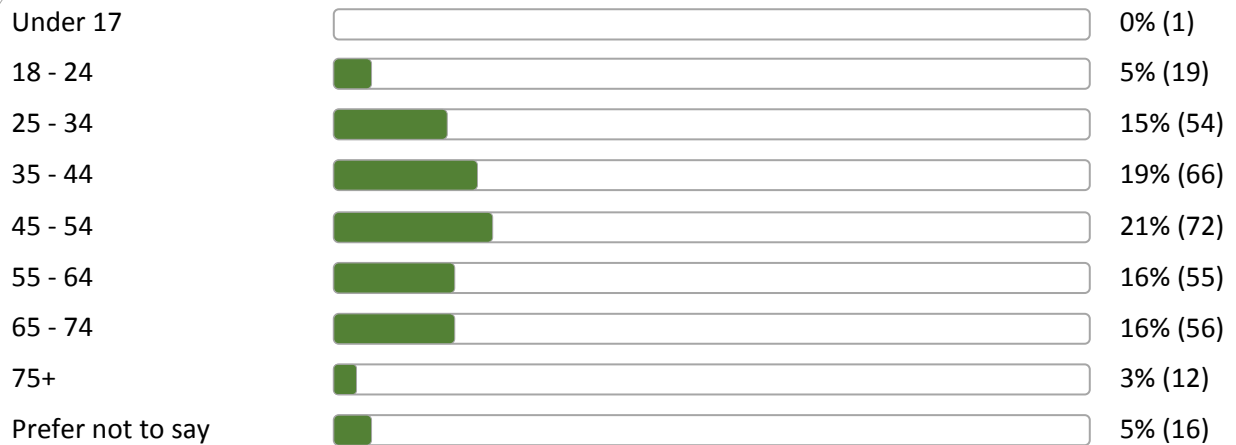
Do you work, either full or part time?



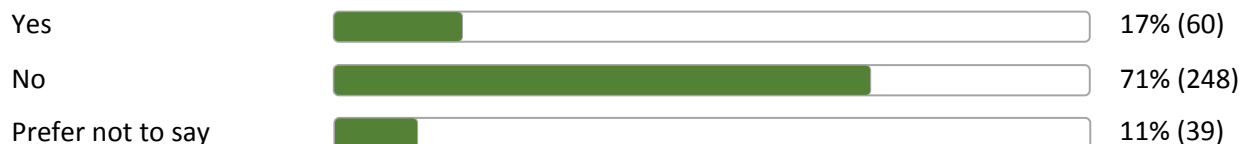
What is your gender?



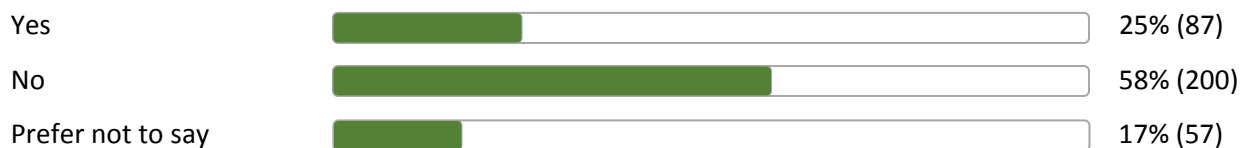
What is your age group?



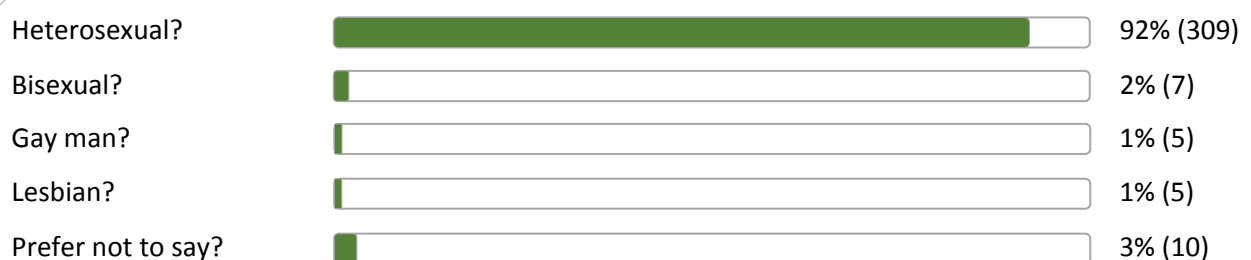
Do you consider yourself as having a disability or long-term physical or mental health condition?



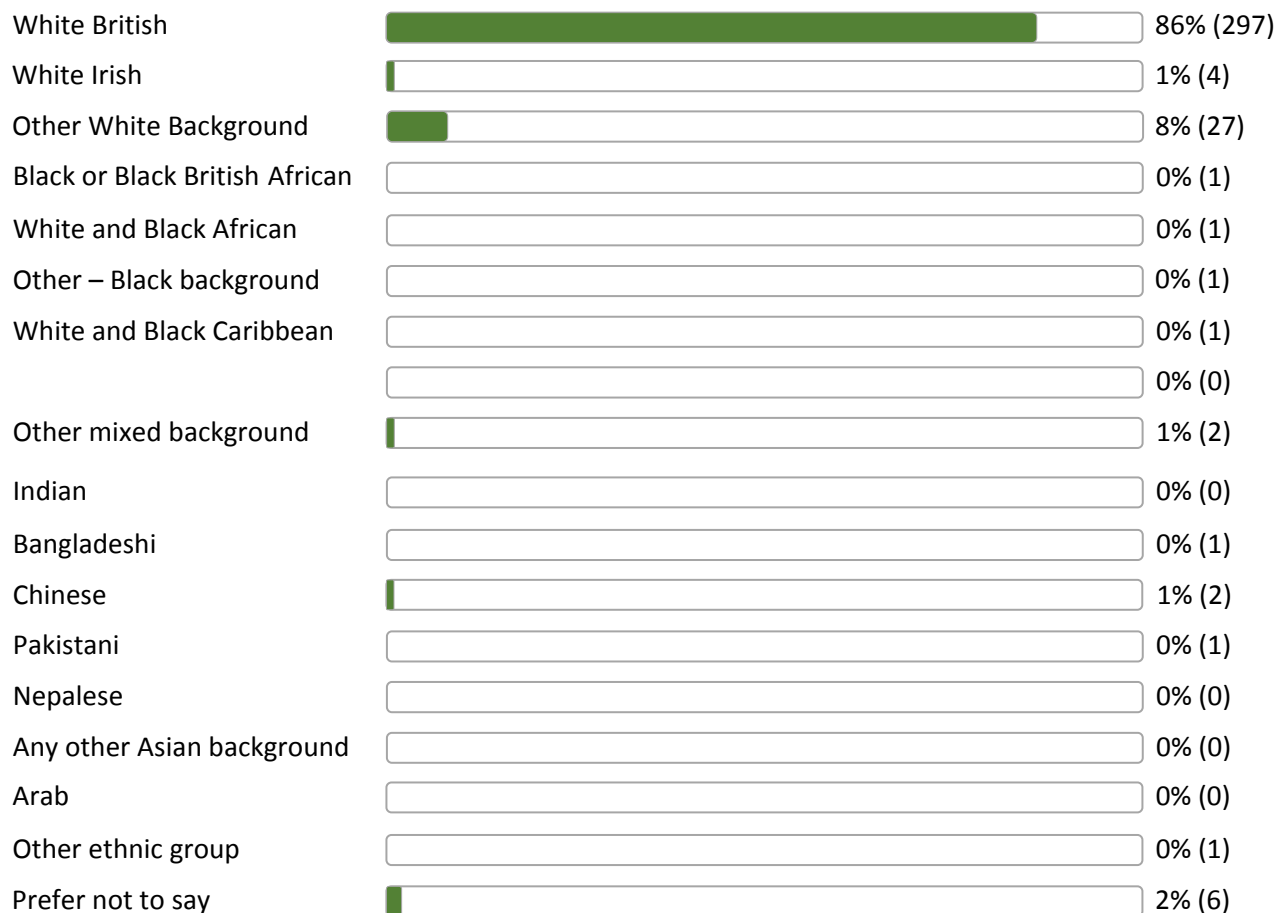
Do you consider yourself to have a religion or belief?



Do you consider your sexual orientation to be



Which of these ethnic groups do you feel you belong to?



Question A1: Should the Council continue with the existing scheme?

- 17: needs to be reduced - needs to change
- 28: It's not feasible. Savings need to be made.
- 82: It should be changed to be more fair for the lower income
- 83: Scheme needs to change so council tax does not have to go up
- 96: For genuine cases
- 105: People could pay a bit more
- 108: More people should work to pay their own bills
- 117: To a point
- 161: This questionnaire appears to be missing an opening page that would explain the reason or need for this document. That is: a mega shortfall in the accounts
- 167: There needs to be changes to encourage people into work
- 225: People need it.
- 234: If funding going to be cut then we need to change the existing scheme.
- 255: Shout be government funded if TDBC has to contribute, it should still go ahead.
- 287: It is too open to abuse and far too generous.
- 294: Very good.
- 298: I think it should stay the same as some people will find it harder to pay more.
- 329: The council should aim to increase contributions from those who can genuinely afford to pay while protecting those who cannot. The scheme should therefore be made more progressive.

351: Not if you cannot afford it.

370: Save as Q3, a fair system. Rest as before.

Question A2: Should the Council reduce the capital limit to £6,000?

10: We should be encouraging savings accordingly, I do not agree to such a low sum.

25: What about £10k?

28: It's not right that someone with savings should be receiving discounted services when so many of us struggle to get out of debt, let alone manage to save money.

29: £16000 is not a huge amount of savings and people should not be penalised for having this small amount of savings

35: I would set the capital limit to £10,000 which I think is fairer

39: This will ensure that the most needy get the benefits.

58: If you have £10,000 - pay your council tax.

83: Yes, £6000 is a fair point to cap it. Saving £4200 would help and this could be spent elsewhere

96: £10k not less

132: I don't think people with any amount of savings should be able to claim council tax support

134: This probably does make sense, but maybe there should be some tapering between the two limits

146: Unfair for capital to be held gaining interest whilst being supported by benefits

154: If you have £6000 you have enough to pay your council tax for at least 5 years

161: The financial pinch must be felt by everyone and although unpleasant, difficult decisions must be made

167: If you have money you should pay your own bills until this is spent

201: Big gap between 6k and 16k

210: Too big a drop

215: £10,000

217: Bring it down to 40k.

234: If I had savings of over £6000 then you should be paying your council tax!

239: People with savings should pay.

243: Maybe have an initial protection time.

248: About 10 or 12 is fair.

253: In between the two £10k fairer.

255: Existing limit is needed.

258: Too big to drop. Should be around £10k.

261: People get used to what it is.

287: No one with any savings should be entitled to any reduction.

291: Some people have to spend their capital just to stay under the limit as a good source of information has informed me which means they don't need as much support as they are getting.

299: £10,000 more realistic figure.

319: £10,000 - £12,000 more realistic.

Question A3: Should the Council apply a Minimum Income for Self Employed applicants?

- 10: An average should always be used to be fair.
- 21: This is a must do
- 28: Self-employment is important but if you're not earning enough to pay your council tax then it is essentially a failing business. It should not be 'propped up' by everyone else who also struggles to get by but isn't offered the same support.
- 31: Otherwise the scheme could end up subsidising self employed businesses which really aren't viable.
- 35: Since this option appears to save the most money, it has to be one of the best options
- 38: No because some self-employed jobs are commission based only and income may rely on how many customers you enrol - sometimes also it is difficult (in sales) to sign (enrol) anyway.
- 45: But only after a prolonged period of time as self employed an earning nothing.
- 71: Because self employed businesses are so different in the amount that we earn how would it work?
- 82: I don't think it should be assumed that their income is minimum wage if it is lower
- 83: People should have the right to financial aid if they are not earning minimum wage
- 137: If 3 year start-up period
- 161: This area of self employment is open to abuse. It would not be cost effective to employ staff to check the validity of claims
- 167: Not fair that self employed are allowed to declare no income
- 184: Self employed is hard at the moment
- 189: Eve if you do loads of hours, you should not be punished
- 206: Give them a chance to start up first
- 213: Self employed people should be getting at least the minimum wage
- 234: To bring this in line with universal credit.
- 239: No point in being in business if not making money.
- 254: Use a common cost of living per family.
- 255: Why should self-employed be different?
- 258: Don't think 2 years is enough.
- 268: You can't find a plumber or electrician never mind a cheap one.
- 272: This is a discriminatory action against all self-employed people. Not all their circumstances are the same. Some might not be able to work 30 hours due to childcare or carer responsibilities.
- 287: Self employment is a very grey area and so easy to get out of paying all sorts, let alone CTS. Needs to be fair to those who pay their dues via PAYE.
- 294: I believe everyone should be paid the same as everyone else to council poverty and greed.
- 298: As some self employed people cannot provide proof of income!
- 301: Maybe 2 years before it???
- 311: This could incentivise working age applicants - provided employers are not abusing the system themselves. i.e. paying them without declaring an extra or paying them in kind.
- 337: When no accounts are provided and after the first year of trading.
- 370: In terms described - one year start up allowed and childcare. Most significant savings and a simpler calculation than present system which gives too much sway to business expenses.

Question A4: Should the Council limit support to a maximum of a Band D property?

- 10: Any higher and the resident should in fact not be living in the said property.
- 21: This would save money
- 28: If someone can afford to own or rent a band E or above property then they can afford to pay their full council tax, they shouldn't be getting any support let alone getting more because their property is so valuable.
- 29: the type of property should not be taken into consideration, this should still be means tested
- 35: I can't believe the council has been daft enough to support people in band E to H houses in the first place. What on earth were you thinking ?!!!
- 38: I think that perhaps the Council Tax level should be based on 'income levels' rather than working it on 'band'.
- 39: If you own a property in Bands E to H why should they get support. They must have money to purchase such a high rating property.
- 82: Housing size/ income from person working their should be 'banded'
- 83: Housing prices should be taken into account as 'savings' as if people can afford to live in big houses they shouldn't expect benefits to support their lifestyle
- 95: Valuation system needs to be revised anyway
- 104: People should be allowed to live where they want.
- 122: Band B - a minimum for number of bedrooms they are allowed
- 134: The possession of a large house, possibly inherited does not provide any means to pay tax
- 161: The time has come for residents to be realistic. If they cannot afford to pay their way in a very large house - downsize.
- 180: Much smaller
- 182: Lead in period for up to 12 months to downsize
- 184: People in higher bands should be able to afford it/ move/ sale/ downsize
- 189: sale your house
- 190: People think they can have it all when they are not working
- 208: Allow a 6 month delay (protection)
- 216: 6 month delay.
- 218: Otherwise the system would be too complex.
- 225: 12 months to sort yourself out.
- 230: Should stay in the band they are in.
- 239: Should be B.
- 258: Should be on a sliding scale and not 'all or nothing'.
- 261: All people should have the same treatment.
- 262: People are lucky to live in band D. I am looking for a bigger property.
- 287: People living in higher band properties can obviously afford more than the average person. If they wish to stay living there they should pay the going rate with NO support. If they can't afford it they should move and live within their means.
- 294: People should be sensible about how they fund themselves. Greed don't get help.
- 298: As I don't agree with people having a big house when there are big families living in a small house.
- 310: Yes.
- 311: It should be for all bands.
- 329: People in high-value properties have the option of moving into a smaller and cheaper one attracting less Council Tax. The option is not generally available to people who live in less expensive housing.

Question A5: Should the Council increase the income taper for applicants with no earnings?

7: Encourages people to work

10: I have said a yes as this will encourage employment.

21: Yes This would save money

28: It would depend on what you class as "basic weekly needs". If it covers all essentials - food, non-alcoholic drink, basic toiletries, non-branded clothing, amenities, etc. - then this seems fair enough.

56: Part time work is always available.

71: I was homeless for a year with my daughter. I still paid council tax where I stayed and bill and had no help. I feel people that don't work should not have it so easy. The law should be together.

82: I believe this will encourage people to work harder and then tax/ income will be more fair

83: We need to encourage people that are capable of working but unemployed to get work

108: Should work

111: Elderly relative with no resource to public funds - I have to support her. She has no income at all.

117: Encourage more people to work and earn more themselves to pay their own bills - not for disabled people though

122: It's their choice not to work of claim JSA or work

132: I agree with this as a concept however I feel that those who have been classed as not able to work should be excluded: eg serious disabilities or injuries as opposed to those who can work but choose not to

146: This doesn't help encourage people to go into work

161: The country can no longer afford to pay those who have no desire to seek work

218: It depends on everyone individual circumstances.

239: Don't believe them.

254: If no benefit claim - no HB+CT claim. Income from somewhere.

287: Far too much is given away to those with 'nothing' (on paper).

288: Maybe it should be the other way around. 65% for working people and 20% for applicants with no earnings. I think we should reward working class not lazy, too comfortable people.

294: Just even things out some.

298: As you're out working and doing something unlike people on benefits.

329: It seems reasonable to treat people in in employment differently from those who have no earnings.

Please use the space below to make any other comments you have about the Council's preferred options:

- 20: Combine 2 approaches to allow for less harsh changes. Applying only one option will financially cripple certain people. Apply more than one and it will allow the changes to be easier to take.
- 34: A mix of options should be used. There is absolutely no justification for assisting people in large houses with their Council Tax. If they can't afford the house they should sell and move to one they can.
- 35: Why not implement more than one of the options? I would recommend doing all of options 3,4 and 5, and I would alter option 2 to set a limit of £10,000 on savings and do that as well as options 3, 4 & 5. This would save c. £375,000 p.a.
- 38: I think that the Council tax should be worked out on income rather than house size or area - those amount increases in options 2, 3, 4 and 5 are far too steep. Everyone are working on budgets wherever they live and whoever they are.
- 138: Consider that CTS should be more designed around customers who work and incentivising people to find work. Allowing increased hours that you can work and still being entitled to help.
- 161: It's time to make unpleasant decisions. Spell out the financial situation boldly on page one of this questionnaire. If you ask silly questions like 'Do you want us to reduce your benefits the answer will always be no'. In addition to these recommendations it is time to increase the Council Tax. After 5 years of virtually no increases there has to be a limit to further cutbacks. It is now time to reward employees with a pay rise
- 167: Why £6000 limit on savings. Surely this should be used first
- 184: Anyone that works is always the ones that have to pay
- 185: As I have been on benefits before I know how hard it is to manage and using the system that is in place today I agree that this should stay
- 187: I work very hard as a business man trying to make a honest living while we pay for everyone just to sit at home
- 200: Simple table to make life easier. Too complex
- 233: People need help that are on low income.
- 234: The message needs to be clear. By all means have a council tax support scheme for those that need it especially those going through difficult times. However nobody of working age should be on council tax support indefinitely unless there is a very good reason. Work must always be the way forward for anyone and those people that do should be better off because of it. It's time to stop rewarding the lazy!
- 237: I feel sorry that the Council have to make sure decisions. The preferred 'new' options are all about taking a little here and a little there. All the result of central funding cuts that although 'spun' as good, will always be hitting the wrong people in society. I can only agree with keeping the existing scheme. Where will the rich be after these cuts and other cuts - getting tax breaks and dodging their liabilities to society, probably 'off shore' somewhere!
- 240: People need to help themselves. Spend more wisely. Help people that really need it. Take account of spending.
- 242: Make everyone have morals - if needed help is there.
- 259: No comment just sort out the mess.
- 260: I have worked all my life and when I lost my job I got nothing as I had money in the bank.
- 261: Green bins - too expensive. This is how they do the increase in the council tax.
- 262: I struggle as a single mum looking for work to fit around school hours.
- 263: I am a pensioner and I don't feel this will affect me. I do feel sorry for the people that struggle.
- 264: People with savings are the people that suffer. From working all my life I can't get anything.

- 267: Double council tax should be applied to a 2nd home if it is not occupied. It is taking a home away from someone who needs it. Disabled people should be helped.
- 287: TDBC needs to toughen up and stop giving in to sob stories. Benefits in the UK are very generous - more than generous. It's what applicants do with the money that needs to be looked at. Bills should come first (like it has to for those in work). Write offs are too frequent with repeat offenders getting away with it time and time again.
- 289: Don't agree with what the council do - whenever you call them you get nowhere.
- 290: Overcharged for what we get. We write into the council and get no reply back. Have emailed Penny James and get nowhere. Rats in the park and now today there is food everywhere.
- 292: You have to find a scheme that will provide some benefit to the council but at the same time will not be ??? when implemented. This, given your examples, rules out option 2, 3 and 5.
- 303: Get rid of police commissioner!! and his salary and support ??? salary.
- 351: Anything to meet the shortfall.
- 367: Ask central government for more money.

Part B

Question B1: Should the Council increase Council Tax to help pay for the scheme?

- 7: A rise in Council Tax should happen, but to fund other services
- 8: It has been frozen for a while - the economy is improving and I would be happy to pay more tax
- 10: It should not be automatic. The devastation on the services as it stands should be evaluated and the flow of extra monies decided accordingly.
- 12: Increase Council Tax to improve services not for CTS.
- 21: Reduce entitlement first why should we sub benefits people all the time
- 28: Council Tax needs to increase due to rising costs and reducing funding, but the current CTS scheme seems to be overly generous based on Part A.
- 31: The financial difficulties being experienced currently also apply to people not eligible for help with their council tax.
- 34: No way
- 35: Once I'd read the details of the support scheme, I feel very strongly that it must be changed so that it requires significantly less funding from council taxpayers
- 38: I agree, but again, only if people can afford to based their income or type of benefit that they receive (for e.g. people on JSA - £70 something a week could not afford this amount).
- 40: Not sure.
- 62: Smaller increase.
- 63: Smaller increase.
- 83: The scheme should change to help the working class
- 84: Make those who don't pay - pay!
- 96: Everything else has gone up
- 108: Hard enough for most people. more wealthy should pay more
- 111: Everyone in different circumstances. Some can afford more but some working people can not
- 115: Costs go up- only right and fair
- 118: Understand it has to
- 122: More if people have got loads of money
- 123: People with money should help people that haven't
- 127: ok for those that can afford it
- 132: I don't feel that people who pay their full council tax should be charged more to cover those who do not work etc

- 161: Do not use increased Council Tax revenue to protect the tax support scheme. Build up reserves to cover the additional unknown costs relating to the proposed move to County Hall.
- 171: Rather pay than have services reduced to pay for the scheme
- 173: As big as other savings
- 174: Vaguely agree
- 180: No more increases
- 207: No! We pay enough already!
- 208: depend what it covers
- 211: Vaguely agree
- 214: Partially
- 215: Not by the full amount - use all the options to save money.
- 217: Not all but we use other options as well.
- 221: But shouldn't pass the charge onto the Government not on LA15.
- 234: No - council tax is enough as it is.
- 235: Why should tax payers have to pay for people claiming and living on benefits.
- 237: Small rises are justified if they protect the poorer and more vulnerable.
- 238: Along with other saving measures.
- 247: £1 a month is minute.
- 251: Along with other savings.
- 275: Possibly.
- 276: No more about the figures - possibly.
- 287: Tighten up or if there is a need, increase CT by 0.5% which should bring in £250,000 approx.
- 288: I think is enough pressure on people who do not receive any help (work and pay taxes). I do believe that people on benefits get far too much.
- 298: Yes by £15 a month as schools etc will soothe.
- 299: No.
- 319: No.
- 329: The Council is facing a financial 'black hole' and cannot afford not to increase the Council Tax. Council Tax should be increased by the maximum allowable without triggering a referendum.

Question B2: Should the Council reduce funding to other services to help pay for the scheme?

- 10: Again, I believe services have already been devastated quite significantly.
- 28: Again, whilst some services probably do need to be reduced, it shouldn't be done to prop up an overly generous CTS scheme.
- 29: many other services are operating with decreasing funds
- 31: Some sort of balance needs to be struck through cuts to non-statutory functions.
- 35: I was horrified to find that the council has been wasting money supporting people in band E to H properties. I want Council taxes to be used to provide services for everyone in the community, not to help support a few people who could easily obtain funds by moving & using their own capital
- 38: Not sure - it depends what the services are.
- 83: no
- 95: selective flower basket watering!?! But more bin waste collection needed
- 111: Payers should get the services they pay for. Less to the police please- lower their pay
- 122: Too many big salaries being paid
- 127: Don't want to pay more to receive less. Should not pay for people who won't help themselves

- 143: but cut back on unnecessary areas
- 158: Not sure, depends which services
- 161: No Way. The area looks a disgrace. We have a patchwork quilt of an Upper High Street. The approach from the motorway is scruffier than some third world countries. It is no wonder that companies are deserting the town.
- 215: Depends on what.
- 217: Depends what services you consider cutting. Cut back on services that are not needed. This may mean no necessarily need to save so much by increasing the council tax.
- 221: Cutting too much already.
- 234: Other important services should not be cut to fund council tax support. And the council should stop paying consultants from outside as this is a waste of money.
- 237: Strongly against cuts - the last resort.
- 240: Reduce unnecessary staff. Spending unnecessary money.
- 245: Needs to be investigated further.
- 247: Depends on the services and what is spent.
- 248: Depends on the class.
- 255: Council services already cut to bone.
- 268: But do not waste money - i.e. fire station never used.
- 276: Services are already out to the bare minimum.
- 287: Toughen up! Collect from those that can afford it but choose to spend it on other things.
- 288: Every service should manage itself.
- 294: Big NO!!!!
- 299: Depends what services. Only what is needed.
- 301: Reduce advertising.
- 312: Without knowing which services would be reduced I couldn't comment.
- 319: Depends on what services.
- 329: The scheme should be funded by reducing benefits to the more affluent and increasing income.

Question B3: Should the Council use its reserves to help pay for the scheme?

- 10: Again, I would not presume that Council Tax Support Scheme is the most deserving. This has to be judged carefully and balanced against the many competing interests I can see there might be.
- 21: reduce the benefits first
- 28: The question answers itself. This is not a solution, it's a short-term stop-gap that would merely delay the inevitable.
- 29: reserves should be kept back for contingency not for ongoing costs
- 31: This would be a more rapid route to the financial cliff edge.
- 35: You should have reserves for emergencies. I think you should change or scrap the support scheme
- 38: The reserves should be saved in case government reduces funding further.
- 50: Only if enough in reserves.
- 62: Some of the reserves.
- 82: Partly use reserves
- 83: Reserves should only be used in exceptional circumstances
- 108: To a point
- 111: Ask the government for more help
- 122: If it's there - use it
- 143: Some, but keep some back

- 158: Not sure
- 161: Use reserves to improve the infrastructure. Make the town look presentable from its approaches. Pester the County Council to improve traffic flow. Open a second motorway exit at Walford Cross. Whether you agree to this or not everything revolves around transport links accessibility. Taunton is rapidly becoming a commuter town for Bristol and Exeter
- 171: Depends on how much
- 213: Didn't think they could
- 234: Reserves are there for a reason.
- 237: Some reserves could be utilised for the duration of this parliament. Hoping that the 'destroyers' of public service will be ousted in the future and then more sympathetic approaches taken, including protecting the most needy.
- 247: Depends on how much they have.
- 248: Depends how much reserves they have.
- 255: When I was a TDBC Councillor we were always told reserves could never be used for revenue purposes. What has changed?
- 256: Up to them.
- 276: Where appropriate.
- 287: Definitely not. Toughen up, go against what the media might say and get the message home that whoever you are and whatever you might earn or receive in benefits you have to pay. Write offs should never happen.
- 288: I think support should stay all together. Also, if the Council needs more money, should do a benefit fraud team and not to write debts off.
- 294: Refine why.
- 299: At least some of them. Living out of Taunton makes it difficult.
- 329: The Council should not reduce reserves below recommended minimum levels.

Part C

If you have any further comments or suggestions to make on the Council Tax Support Scheme please use the space below:

- 9: Council Tax support should be a temporary benefit and a long term not a way of life. Any award should be limited to 6 months within any 12 month period.
- 10: Cutting more funding towards the Council's revenue will not make the town any better. What needs to happen is there needs to be more resources to actually prevent escalation of issues and to make the town a better place to live. How can you do this with reduced funding? And the first instinct to utilise the excess to fund the Council Tax Support Scheme without consultation cannot happen.
- 34: Support should be given only as a last resort. To repeat if they can't afford their Council Tax they should either move to a property where they can or increase their income.
- 35: I only knew about this consultation because a council employee approached me at a bus stop on Saturday morning. She did not mention the questions and issues in section A, but turned straight to section B. I strongly suspect that she would have filled in the council's preferred answers without actually discussing them with me if I hadn't insisted on bringing the form home so I could read it properly. I am very concerned that this consultation is not being carried out properly. I feel that the forms should have been delivered to people's homes or emailed to them. The current scheme and the various options were not simple enough for people to answer whilst waiting in a bus queue. The lady who gave me the form (somewhat reluctantly) seemed to be more concerned with getting responses quickly than with getting true considered opinions. Which leaves me thinking that the whole consultation process is a 'whitewash' - going through the motions without bothering about really seeking taxpayers' opinions.
- 38: Just want to say thank you for always processing my HB and CTAX promptly and for all you do for us in general.

- 92: Reduce pay from council officials earning £40k or more
- 130: Possibly charging those not born here/ immigrants for services we would be charged for when abroad
- 161: I have probably said too much.
- 165: People that work for a living should receive more help than people who do not work. How is it fair that we're on the same income? It encourages people not to work!
- 234: I am all for cutting benefits as I think our current welfare bill is far too high. The wrong message has been sent out in the last few years. If you don't work then the state will pay. Now that we are not in a recession there should be no excuse to find work. We seem to reward the lazy and not the hard working. This has to change. Benefits and support should only exist to the very needy and for a limited time. We need to get Britain working again!!
- 257: Scrap council tax completely.
- 258: For people who do their own recycling i.e. don't use TDBC bins - should be reduced council tax charge.
- 287: See B3.
- 325: I think rich people with big houses should pay more council tax. Please do not cut help to disabled, vulnerable and the old on low income.
- 329: It is time that the single person discount on the Council Tax was ended for people living in properties with more than one spare bedroom. This would not only raise more income, but would bring the treatment of owner occupiers more into line with Council tenants, who have been penalised by the 'bedroom tax'.
- 369: Put more effort into the recovery of overpayments and use the subsidy received to help pay towards the CTS scheme. End backdating for CTS. Reduce pensioner applicable amounts.

Consultation on our Council Tax Support Scheme 2016/17



Introduction

Council Tax Support (CTS) is a means-tested discount to help people on low incomes pay their Council Tax. It is a local scheme run by Taunton Deane Borough Council that replaced Council Tax Benefit. No money is paid to the people who claim it. Instead, we reduce their Council Tax bill by the amount of support they are entitled to.

On 1 April 2013 Central Government ended the national Council Tax Benefit Scheme and gave responsibility for designing and administering CTS to Local Authorities. At the same time, the Government made Local Authorities responsible for funding CTS, but reduced the finance available by 10%. Our current Council Tax Support Scheme broadly follows the principles and rules that applied to Council Tax Benefit and has been largely unchanged since its introduction on 1 April 2013.

Under the current scheme, everybody of working age who receives CTS must pay a contribution of 20% towards their Council Tax bill. This means the maximum support working age applicants receive is 80% of their Council Tax bill. Pension-age applicants continue to receive up to 100% support. Currently, approximately 7,700 households claim CTS, including pension-age applicants. Of these, approximately 4,000 are of working-age.

In addition to the CTS Scheme, the Council offers a Discretionary Reduction in Council Tax Scheme for residents who demonstrate exceptional financial hardship or exceptional personal circumstances that justify a reduction or waiver of their Council Tax bill. This scheme is intended to offer short term help, and we make awards on a case by case basis.

Why are we carrying out consultation?

Partly, we need to revise our CTS Scheme because of reductions to the Council's funding that is putting pressure on local services. As reductions are likely to continue until the end of the decade, the Council needs to strike a balance between a CTS Scheme that is affordable and fair, not only for who receive CTS, but also residents that depend on wider services.

The Council needs to look at all areas of spending to identify savings, as well as identifying how it can generate more income. The Council can reduce spending, increase Council Tax or, in the short-term, use financial reserves. The Council will need to consider all of these things to a greater or lesser extent, and the key will be to strike the right balance between them.

In Part A of this questionnaire we set out 5 options for the CTS Scheme from 1 April 2016. We give examples of the effects for each of the options.

Part B of the questionnaire asks for your views on how the scheme should be funded. Part C provides an opportunity for suggestions and comments as well as asking you to provide information about yourself as part of our commitment to equalities monitoring.





How may this consultation affect me?

Everyone liable to pay Council Tax pays for the Council Tax Support Scheme through their Council Tax payments. Therefore, it is important to get the views of all Council Tax payers regardless of whether you receive Council Tax Support or not.

Any changes to the scheme will directly affect working-age households receiving Council Tax Support now or in the future.

Central Government set the scheme for pension-age applicants and they will not be directly affected by any changes. For Council Tax Support, we treat you as being of pension age if you or your partner are old enough to receive Pension Credit. From April 2016, anyone born before 5th April 1953 will be considered to be of Pension Age.

It is important you have all the information you need to provide informed answers. The background to the consultation and information about our Council Tax Support Scheme is available on our website at:
www.tauntondeane.gov.uk/benefitconsultation

How and when can you respond to the proposals?

The consultation will be from 1 July 2015 to 7 September 2015. You can respond to the consultation:

By completing and returning the questionnaire to:

Business Support Unit
Taunton Deane Borough Council
The Deane House
Belvedere Road
TAUNTON
TAI IHE

Or complete the form on-line at: www.tauntondeane.gov.uk/benefitconsultation

Next steps

Because of the timescales involved and the legal requirement the Council adopts its scheme by 31 January 2016 at the latest if it is to take effect from 1 April 2016, the consultation must close on 7 September 2015.

A report will be presented to the Council's Corporate Scrutiny Committee on 22 October 2015 to put forward the result of the consultation. We will listen carefully to what residents tell us, and the consultation results will be considered alongside other evidence and information for the Council to make the final decision on the scheme to adopt. Following the decision, the results from the consultation will be available on: www.tauntondeane.gov.uk/benefitconsultation

Extra information

More information can be found at: www.tauntondeane.gov.uk/benefitconsultation

www.communities.gov.uk/localgovernment

Telephone: 01823 356321 (lines open weekdays 8.30am-5.00pm)

Email: benefits@tauntondeane.gov.uk

PART A

Option 1 - No change to the existing Council Tax Support Scheme

Costs of the scheme are funded by Taunton Deane Borough Council, Somerset County Council, Avon and Somerset Police and Devon and Somerset Fire and Rescue Authority.

If we adopt Option 1, we will work out Council Tax Support in the same way as we do now. The amount of help will not reduce as long as the individual circumstances that relate to the application for Council Tax Support do not change. The current scheme means people of working age must pay a minimum contribution of 20% of their Council Tax bill. We show the minimum contributions for 2015/16 below.

Band	Annual Council Tax		Minimum annual contribution		Minimum weekly contribution	
	Single Person	Couple	Single Person	Couple	Single Person	Couple
A	£716.69	£955.58	£143.34	£191.12	£2.74	£3.66
B	£836.13	£1,114.84	£167.23	£222.97	£3.20	£4.26
C	£955.58	£1,274.10	£191.12	£254.82	£3.66	£4.87
D	£1,075.02	£1,433.36	£215.00	£286.67	£4.11	£5.48
E	£1,313.92	£1,751.89	£262.78	£350.38	£5.03	£6.70
F	£1,552.81	£2,070.41	£310.56	£414.08	£5.94	£7.92
G	£1,791.71	£2,388.94	£358.34	£477.79	£6.85	£9.14
H	£2,150.05	£2,866.73	£430.01	£573.35	£8.22	£10.97

Option 2 - Reducing the Capital Limit

Currently applicants with savings and investments of more than £16,000 are not entitled to any Council Tax Support. Under this option, we could reduce this limit to £6,000. We estimate this change would save £42,000 and would affect 84 working age households currently getting Council Tax Support.

Only those working-age residents with at least £6,000 in savings will be affected. Residents who have less savings will not be affected. Where a working-age resident has more than £6,000 in savings, no support whatsoever will be payable. Currently our scheme allows for some support to be provided, although the higher the level of savings the less we can award.

Option 3 - Setting a Minimum Income for Self Employed People

Currently when we work out earned income for self-employed claimants, we base it on an assessment of the income and expenditure of the business.

To align Council Tax Support with Universal Credit, under this option we would use a minimum earned income figure for those who are self-employed. This would be in line with the UK minimum wage for 35 hours worked. From 1 October 2015, the adult National Minimum Wage will be £6.70 an hour. The rate for 18 to 20 year olds will be £5.30 an hour, while the rate for 16 to 17 year olds will be £3.87 an hour. Any income above this amount would be taken into account based on the actual amounts earned.

We would not apply this minimum income for a designated start-up period of one year to allow the business to become established. We would allow one start-up period in 5 years to allow the applicant to start up a different trade, profession or vocation from that carried out previously.

Similarly if a self-employed person is limited in the hours they can work by circumstances such as having to provide child care then we will work out the Minimum Income proportionately. We estimate this change would save £244,000 and would affect 315 working age households currently getting Council Tax Support.

Such a change could incentivise working-age applicants to grow and expand their business. However, where a working-age resident is in self-employment and continues to run a business where their income is below the minimum level, we will assume they earn at least minimum wage (based on a 35 hour week).

Option 4 - Limit support to a maximum of 80% of a Band D property

The Valuation Office Agency put each property in a valuation band based on its value as at April 1991. This band decides the amount of Council Tax payable. There are eight Council Tax bands - A is the lowest band and H is the highest. Currently we work out Council Tax Support based on the Council Tax Band of the property the applicant lives in, regardless of whether that band is A or H.



We could change our scheme to only pay Council Tax Support at a level that would be no more than for a Band D property. This would not disadvantage any applicant that lives in smaller or lesser value property. Where an applicant lives in a property that is either Band E, F, G or H, we would work out their Council Tax Support based on the Council Tax that would have been payable if they lived in a Band D property. The maximum Council Tax Support they could receive would be 80% of the Council Tax payable for a Band D property. Applicants resident in a Band A, B, C or D property would not be affected by this change.

The majority of Council Tax Support applicants live in lower banded properties and will not be affected by this option. We estimate this change would save £20,000 and would affect 100 working age households currently getting Council Tax Support.

For example, currently the maximum Council Tax Support for a working age couple living in a Band E property would be £1,401.51 (£1,751.89 x 80%). If we implemented the option to limit support to an equivalent Band D property, the maximum Council Tax Support they could receive would be £1,146.69 (£1,433.36 x 80%). This would mean they would have to pay a minimum annual payment of £605.20. In this example, implementing this option would mean support would be reduced by at least £254.82.

Option 5 - Increase income taper from 20% to 65% for applicants with no earnings

When we work out Council Tax Support, we compare income to an amount that reflects basic weekly needs. This amount is called an “applicable amount” that will vary according to the applicant’s circumstances. If the applicant’s weekly income exceeds the applicable amount, we deduct 20% (income taper) of that excess from the maximum Council Tax Support they can receive.

Under this option we could apply a taper of 65% to applicants with no earnings and apply a taper of 20% to people in work. This would mean two applicants on similar income levels, but where one is in work, would receive different levels of support. The applicant with no earnings would get less Council Tax Support, compared to an applicant with earnings receiving the same weekly income.

For example, where the applicant’s weekly income is £100 and the applicable amount is £90, we treat them as having an excess income of £10 a week. Under this option, we would deduct £2 a week (20% of £10) from the maximum Council Tax Support a working applicant could receive but we would deduct £6.50 (65% of £10) for the non-working applicant.

This option will not affect any applicant whose income is less than their applicable amount.

We estimate this change would save £109,000 and would affect 348 working age households currently getting Council Tax Support.



Examples for each option

We show an estimate of the impact of each option below. We have based estimates on the 2015/16 Council Tax rates and show the minimum contribution for working age Council Tax Support applicants if we implement each option.

These are only estimates as we work out every case on the individual circumstances.

Example Households	Option 1 Minimum annual contribution if scheme is unchanged	Option 2 Minimum annual contribution if capital limit reduced to £6,000	Option 3 Minimum annual contribution if we apply a minimum income for the self-employed	Option 4 Minimum annual contribution if we limit support to a maximum of 85% of a Band C property	Option 5 Minimum annual contribution if we apply an income taper of 65% for applicants with no earnings
Example 1 - Lone Parent aged 45 with two children living in a Band E property. Receives Income Support.	£262.78 (no change)	£262.78 (no change)	£262.78 (no change)	£453.90 (increase of £191.12)	£262.78 (no change)
Example 2 - Couple both aged 50 living in a Band D property. Applicant disabled receiving Disability Living Allowance. Partner working, earning £235 a week. Savings of £6,200.	£580.52 (no change)	£1,433.26 (increase of £852.84)	£580.52 (no change)	£580.52 (no change)	£580.52 (no change)
Example 3 - Single person aged 26 living in a Band B property. Self-employed - weekly income of £100.	£167.23 (no change)	£167.23 (no change)	£836.13 (increase of £668.90)	£167.23 (no change)	£167.23 (no change)
Example 4 - Single person aged 37 living in a Band E property, receiving Industrial Injuries Disablement Benefit of £100.80 a week.	£552.45 (no change)	£552.45 (no change)	£552.45 (no change)	£743.57 (increase of £191.12)	£1,204.19 (increase of £651.74)
Example 5 - Single person aged 58 living in a Band C property with weekly pension of £130.	£786.13 (no change)	£786.13 (no change)	£786.13 (no change)	£786.13 (no change)	£955.58 (increase of £169.45)

Question A1: Should the Council continue with the existing scheme?

Full details of the current 2015/16 scheme and Council reports are in the on-line consultation information at www.tauntondeane.gov.uk/benefitconsultation

Thinking about Option 1 (No Change), do you agree with the principle that the current Council Tax Support Scheme is unchanged for 2016/17?

Yes No Don't know

Comments:

Question A2: Should the Council reduce the capital limit to £6,000?

Thinking about Option 2 (Reducing the Capital Limit), do you agree with the principle that the level is reduced from £16,000 to £6,000.

Yes No Don't know

Comments:

Question A3: Should the Council apply a Minimum Income for Self Employed applicants?

Thinking about Option 3 (Minimum Income for the Self Employed), do you agree with the principle that we should use a minimum earned income figure for those who are self-employed?

Yes No Don't know

Comments:

Question A4: Should the Council limit support to a maximum of a Band D property?

Thinking about Option 4 (Limit to Band D), do you agree with the principle that we pay Council Tax Support at a level that would be no more than for a Band D?

- Yes No Don't know

Comments:

Question A5 : Should the Council increase the income taper for applicants with no earnings?

Thinking about Option 5 (Increase income taper to 65% for applicants with no earnings), do you agree with the principle that we apply a taper of 65% to applicants with no earnings and a taper of 20% to people in work? The applicant with no earnings would get less Council Tax Support, compared to an applicant with earnings receiving the same weekly income.

- Yes No Don't know

Comments:

Please use the space below to make any other comments you have about the Council's preferred options:

Paying for the scheme

The cost of the Council Tax Benefit scheme in 2012/13 was £6.9 million. This was fully funded by the Government. Taunton Deane Borough Council, Somerset County Council, Avon and Somerset Police and Devon and Somerset Fire and Rescue Authority received funding of £6.1 million from the Government in 2013/14 to help finance our Council Tax Support Scheme.

Since 2014/15, although funding for Council Tax Support has been provided in our normal grant allocation, the Government have not separately identified it. The grant we received from the Government reduced significantly in the years up to 2015/16. If we apply similar cuts to the funding we received for Council Tax Rebate in 2013/14 it would leave £4.5 million. In 2014/15 we spent £5.7 million.

Given the annual reductions in Government spending and the Council's own budgeting pressures, we are considering options to reduce the cost of the Council Tax Support Scheme and how we finance the scheme. Any additional funding for a Council Tax Support Scheme would need to be found from one or more of the following options: (a) Increasing Council Tax (b) Cutting other services or (c) Using Council reserves.

Increasing Council Tax

Taunton Deane Borough Council strives to find a fair balance between supporting people who are more frequent users of particular local services or who require more targeted support, and providing local services generally available to all Council taxpayers more generally.

The local authorities that fund the cost of the Council Tax Support scheme could consider increasing Council Tax to protect local services, which could include raising additional income to help fund their share of the cost of the scheme.

Taunton Deane Borough Council aims to keep tax rises low and may be required to conduct a local referendum if a proposed tax increase is above a certain limit (this limit was 1.99% for the current year). A referendum is expensive for the Council to run and the general population may vote against an increase.

Full Council sets the Council's budget on an annual basis and it will consider the level of Council Tax for 2016/17 in February 2016.

Making cuts to other services

As an alternative to making changes to the Council Tax Support Scheme, Taunton Deane Borough Council, Somerset County Council, Avon and Somerset Police and Devon and Somerset Fire and Rescue Authority could cut spending in other areas. If spending on Council Tax Support is to be protected or increased, this will increase the amount that needs to be saved from other budgets that are already facing the need for significant savings as we seek to meet budget shortfalls.

Use of financial reserves

The Council maintains a sensible level of financial reserves to reduce the impact of unexpected financial pressures that may occur. An option could be to use resources for a limited time to fund part of the cost of Council Tax Support or to protect the scheme, however the use of reserves is not considered a viable permanent solution to protecting recurrent spending on Council Tax Support.

Question B1: Should the Council increase Council Tax to help pay for the scheme?

For example, if the Council Tax was increased by 1% or £14.33 a year for a Band D property, an additional £550,000 would be raised in Council Tax income by local authorities. This could be prioritised to protect the current Council Tax Support Scheme.

Please let us know if you:

Strongly Agree Agree Disagree Strongly Disagree

Comments:

Question B2: Should the Council reduce funding to other services to help pay for the scheme?

For example, if the Council decided to reduce other services more funds would be available. This could then be used to protect the current Council Tax Support scheme.

Please let us know if you:

Strongly Agree Agree Disagree Strongly Disagree

Comments:

Question B3: Should the Council use its reserves to help pay for the scheme?

For example, if Taunton Deane Borough Council used its reserves, more funds could be available to maintain the current Council Tax Support Scheme. However, the use of reserves is a short term solution only because once reserves are used ongoing annual budget savings would be needed.

Please let us know if you:

Strongly Agree Agree Disagree Strongly Disagree

Comments:

Model 1

Current Council Tax Support Scheme (2015/16) modelled for expected increases in CTS entitlement as a result of reductions in Tax Credit income

	Pension Age	Working age	Total
Number of claims	3,758	4,316	8,074
Total weekly awards	£56,639.00	£52,367.71	£109,006.71
Average weekly award	£15.07	£12.13	£13.50
Estimated 2016/17 awards	£2,961,410.57	£2,738,083.12	£5,699,493.69
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			£183,769.12
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£29,001.31

Working age customers	Number increased
Single, no children	65
Couple no children	12
Lone parent with children	563
Couple with children	274
Employed & self employed	886
Applicants with a disability	126

Model 2

Current scheme modelled to remove entitlement to applicants with capital over £6,000

	Pension Age	Working age	Total
Number of claims	3,758	4,273	8,031
Total weekly awards	£56,639.00	£48,421.00	£105,060.00
Average weekly award	£15.07	£11.33	£13.08
Estimated 2016/17 awards	£2,961,410.57	£2,531,726.57	£5,493,137.14
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			- £22,587.43
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£235,357.86

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	0	£8.92	24
Couple no children	0	£13.21	3
Lone parent with children	0	£14.57	9
Couple with children	0	£9.90	7
	0	£10.56	43
Employed & self employed	0	£11.49	23
Applicants with a disability	0	£0.39	13

Model 3

Current scheme modelled to apply a Minimum Income for Self-Employed applicants

	Pension Age	Working age	Total
Number of claims	3,758	4,134	7,892
Total weekly awards	£56,639.00	£46,242.91	£102,881.91
Average weekly award	£15.07	£11.19	£13.04
Estimated 2016/17 awards	£2,961,410.57	£2,417,843.58	£5,379,254.15
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£136,470.42
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£349,240.85

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	8	£6.27	61
Couple no children	1	£8.06	9
Lone parent with children	4	£10.64	53
Couple with children	2	£6.86	59
	15	£7.81	182
Self employed	7	£8.02	182
Applicants with a disability	1	£0.39	23

Model 4

Current scheme modelled to pay CTS at a level that would be no more than for a Band D property

	Pension Age	Working age	Total
Number of claims	3,758	4,312	8,070
Total weekly awards	£56,639.00	£48,771.86	£105,410.86
Average weekly award	£15.07	£11.31	£13.06
Estimated 2016/17 awards	£2,961,410.57	£2,550,071.54	£5,511,482.11
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£4,242.46
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£217,012.89

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	26	£2.22	0
Couple no children	12	£4.60	1
Lone parent with children	30	£2.46	2
Couple with children	35	£4.79	2
	103	£3.46	5
Employed & self-employed	57	£3.63	5
Applicants with a disability	19	£0.00	1

Model 5

Current scheme modelled to apply an income taper of 65% to applicants with no earnings and an income taper of 20% to people in work

	Pension Age	Working age	Total
Number of claims	3,758	4,279	8,037
Total weekly awards	£56,639.00	£48,543.00	£105,182.00
Average weekly award	£15.07	£11.34	£13.09
Estimated 2016/17 awards	£2,961,410.57	£2,538,105.43	£5,499,516.00
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			- £16,208.57
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£228,979.00

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	50	£4.66	20
Couple no children	12	£6.32	7
Lone parent with children	54	£1.68	8
Couple with children	10	£5.82	2
	126	£3.81	37
Employed & self employed	0	0	0
Applicants with a disability	39	£4.70	14

Model 6

Current scheme modelled to remove entitlement to applicants with capital over £6,000, apply a Minimum Income for Self-Employed applicants, pay CTS at a level that would be no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to people in work

	Pension Age	Working age	Total
Number of claims	3,758	4,057	7,815
Total weekly awards	£56,639.00	£45,243.53	£101,882.53
Average weekly award	£15.07	£11.15	£13.04
Estimated 2016/17 awards	£2,961,410.57	£2,365,590.28	£5,327,000.85
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£188,723.72
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£401,494.15

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	76	£6.39	100
Couple no children	25	£7.15	19
Lone parent with children	51	£6.06	71
Couple with children	37	£8.27	69
	189	£6.82	259
Employed & self employed	67	£7.96	208
Applicants with a disability	44	£4.91	50

Model 7

Current scheme modelled to remove entitlement to applicants with capital over £6,000 and apply a Minimum Income for Self-Employed applicants

	Pension Age	Working age	Total
Number of claims	3,758	4,093	7,851
Total weekly awards	£56,639.00	£45,842.32	£102,481.32
Average weekly award	£15.07	£11.20	£13.05
Estimated 2016/17 awards	£2,961,410.57	£2,396,898.45	£5,358,309.02
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£157,415.55
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£370,185.98

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	31	£9.06	84
Couple no children	4	£9.88	12
Lone parent with children	13	£15.19	62
Couple with children	8	£10.81	65
	56	£11.21	223
Employed & self employed	28	£11.47	203
Applicants with a disability	1	£0.39	36

Model 8

Current scheme modelled to apply a Minimum Income for Self-Employed applicants and pay CTS at a level that would be no more than for a Band D property

	Pension Age	Working age	Total
Number of claims	3,758	4,131	7,889
Total weekly awards	£56,639.00	£45,865.05	£102,504.05
Average weekly award	£15.07	£11.10	£12.99
Estimated 2016/17 awards	£2,961,410.57	£2,398,086.90	£5,359,497.47
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£156,227.10
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£368,997.53

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	23	£5.16	61
Couple no children	11	£6.94	9
Lone parent with children	27	£5.59	54
Couple with children	31	£6.89	61
	92	£5.99	185
Employed & self employed	49	£5.94	49
Applicants with a disability	14	£5.08	14

Model 9

Current scheme modelled to remove entitlement to applicants with capital over £6,000, apply a Minimum Income for Self-Employed applicants and pay CTS at a level that would be no more than for a Band D property

	Pension Age	Working age	Total
Number of claims	3,758	4,090	7,848
Total weekly awards	£56,639.00	£45,505.00	£102,144.00
Average weekly award	£15.07	£11.13	£13.02
Estimated 2016/17 awards	£2,961,410.57	£2,379,261.43	£5,340,672.00
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£175,052.57
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£387,823.00

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	45	£7.66	84
Couple no children	13	£7.92	12
Lone parent with children	36	£6.92	63
Couple with children	32	£8.97	67
	126	£7.84	226
Employed & self employed	64	£8.08	64
Applicants with a disability	11	£5.14	11

Model 10

Current scheme modelled to apply a Minimum Income for Self-Employed applicants, pay CTS at a level that would be no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to people in work

	Pension Age	Working age	Total
Number of claims	3,758	4,094	7,852
Total weekly awards	£56,639.00	£45,563.58	£102,202.58
Average weekly award	£15.07	£11.13	£13.02
Estimated 2016/17 awards	£2,961,410.57	£2,382,324.33	£5,343,734.90
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£171,989.67
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£384,760.10

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	63	£4.73	80
Couple no children	23	£6.61	16
Lone parent with children	42	£5.03	62
Couple with children	37	£6.56	64
	165	£5.48	222

Employed & self employed	52	£5.91	187
Applicants with a disability	51	£4.98	38

Model 11

Current scheme modelled to pay CTS at a level that would be no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to people in work

	Pension Age	Working age	Total
Number of claims	3,758	4,274	8,031
Total weekly awards	£56,639.00	£48,144.97	£104,777.97
Average weekly award	£15.07	£11.26	£13.05
Estimated 2016/17 awards	£2,961,410.57	£2,517,294.15	£5,478,391.00
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£37,333.57
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£250,104.00

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	67	£5.54	0
Couple no children	24	£6.11	0
Lone parent with children	46	£6.59	1
Couple with children	43	£5.54	1
	180	£5.89	2
Employed & self employed	57	£5.63	0

Applicants with a disability	59	£5.03	0
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Model 12

Current scheme modelled to remove entitlement to applicants with capital over £6,000 and pay CTS at a level that would be no more than for a Band D property

	Pension Age	Working age	Total
Number of claims	3,758	4,269	8,027
Total weekly awards	£56,639.00	£48,062.07	£104,695.07
Average weekly award	£15.07	£11.26	£13.04
Estimated 2016/17 awards	£2,961,410.57	£2,512,959.66	£5,474,056.52
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£41,668.05
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£254,438.48

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	50	£3.75	25
Couple no children	14	£5.59	3
Lone parent with children	39	£3.07	10
Couple with children	38	£5.36	9
	141	£4.14	47
Employed & self employed	75	£4.59	26
Applicants with a disability	16	£3.75	13

Model 13

Current scheme modelled to apply a Minimum Income for Self-Employed applicants and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to people in work

	Pension Age	Working age	Total
Number of claims	3,758	4,097	7,855
Total weekly awards	£56,639.00	£45,937.63	£102,570.63
Average weekly award	£15.07	£11.21	£13.06
Estimated 2016/17 awards	£2,961,410.57	£2,401,881.80	£5,362,978.65
Estimated expenditure 2015/16			£5,515,724.57
Additional expenditure			-£152,745.92
Budget 2015/16			£5,728,495.00
Estimated underspend in 2016/17 compared to budget for 2015/16			£365,516.35

Working age customers	Number reduced	Average weekly reduction	Applicants that would no longer qualify
Single, no children	50	£4.66	80
Couple no children	13	£6.45	16
Lone parent with children	19	£5.41	61
Couple with children	8	£5.39	62
	90	£5.19	219
Employed & self employed	10	£7.22	184
Applicants with a disability	39	£4.70	38

Summary of the impact of models for working age customers

Number of claims with reduced entitlement

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7
Single, no children	0	24	69	26	70	176	115
Couple, no children	0	3	10	13	19	44	16
Lone parent with children	0	9	57	32	62	122	75
Couple with children	0	7	61	37	12	106	73
Total claims reduced	0	43	197	108	163	448	279
Employed & self employed	0	23	189	62	0	275	231
Applicants with a disability	0	13	24	20	53	94	37

	Model 8	Model 9	Model 10	Model 11	Model 12	Model 13
Single, no children	84	129	143	67	75	130
Couple, no children	20	25	39	24	17	29
Couple with children	81	99	104	47	49	80
Lone parent with children	92	99	101	44	47	70
Total claims reduced	277	352	387	182	188	309
Employed & self employed	98	128	239	57	101	194
Applicants with a disability	28	22	89	59	29	77

Summary of the impact of proposals for working age customers

Average weekly decrease in entitlement

	Model 1	Model 2	Model 3	Model 4	Model 5	Model 6	Model 7
Single, no children	£0.00	£8.92	£6.27	£2.22	£4.66	£6.39	£9.06
Couple, no children	£0.00	£13.21	£8.06	£4.60	£6.32	£7.15	£9.88
Lone parent with children	£0.00	£14.57	£10.64	£2.46	£1.68	£6.06	£15.19
Couple with children	£0.00	£9.90	£6.86	£4.79	£5.82	£8.27	£10.81
Average reduction	£0.00	£10.56	£7.81	£3.46	£3.81	£6.82	£11.21
Employed & self employed	£0.00	£11.49	£8.02	£3.63	£0.00	£7.96	£11.47
Applicants with a disability	£0.00	£0.39	£0.39	£0.00	£4.70	£4.91	£0.39

	Model 8	Model 9	Model 10	Model 11	Model 12	Model 13
Single, no children	£5.16	£7.66	£4.73	£5.54	£3.75	£4.66
Couple, no children	£6.94	£7.92	£6.61	£6.11	£5.59	£6.45
Couple with children	£5.59	£6.92	£5.03	£6.59	£3.07	£5.41
Lone parent with children	£6.89	£8.97	£6.56	£5.54	£5.36	£5.39
Average reduction	£5.99	£7.84	£5.48	£5.89	£4.14	£5.19
Employed & self employed	£5.94	£8.08	£5.91	£5.63	£4.59	£7.22
Applicants with a disability	£5.08	£5.14	£4.98	£5.03	£3.75	£4.70

Summary of potential savings for CTS expenditure

		Estimated 2016/17 awards	Saving against estimated spend 2015/16	Estimated saving on budget 2015/16
Model 1.	CTS Scheme modelled for expected increases in CTS entitlement as a result of reductions in Tax Credits	£5,699,493.69	-£183,769.12	£29,001.31
Model 2.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000	£5,493,137.14	£22,587.43	£235,357.86
Model 3.	CTS Scheme modelled to apply minimum income for self-employed applicants	£5,379,254.15	£136,470.42	£349,240.85
Model 4.	CTS Scheme modelled to pay CTS at no more than for a Band D property	£5,511,482.11	£4,242.46	£217,012.89
Model 5.	CTS Scheme modelled to apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£5,499,516.00	£16,208.57	£228,979.00
Model 6.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000, apply minimum income for self-employed applicants, pay CTS at no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£5,327,000.85	£188,723.72	£401,494.15
Model 7.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000 and to apply minimum income for self-employed applicants	£5,358,309.02	£157,415.55	£370,185.98
Model 8.	CTS Scheme modelled apply minimum income for self-employed applicants and pay CTS at a level that would be no more than for a Band D property	£5,359,497.47	£156,227.10	£368,997.53
Model 9.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000, apply minimum income for self-employed applicants and pay CTS at no more than for a Band D property	£5,340,672.00	£175,052.57	£387,823.00
Model 10.	CTS Scheme modelled to apply minimum income for self-employed applicants, pay CTS at a level that would be no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£5,343,734.90	£171,989.67	£384,760.10
Model 11.	CTS Scheme modelled to pay CTS at no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£5,478,391.00	£37,333.57	£250,104.00
Model 12.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000 and, pay CTS at no more than for a Band D property	£5,474,056.52	£41,668.05	£254,438.48
Model 13.	CTS Scheme modelled to apply minimum income for self-employed applicants and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£5,362,978.65	£152,745.92	£365,516.35

Estimated net effect through applying reduction in Tax Credit income compared to expenditure in 2015/16

		Additional cost (all preceptors)	TDBC @ 9.62%
Model 1.	Expected increases in CTS through reductions in Tax Credits	£183,769.12	£17,678.59
Model 2.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000	£161,181.69	£15,505.68
Model 3.	CTS Scheme modelled to apply minimum income for self-employed applicants	£47,298.70	£4,550.13
Model 4.	CTS Scheme modelled to pay CTS at no more than for a Band D property	£179,526.66	£17,270.46
Model 5.	CTS Scheme modelled to apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£167,560.55	£16,119.32
Model 6.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000, apply minimum income for self-employed applicants, pay CTS at no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	-£4,954.60 (saving)	-£476.63 (saving)
Model 7.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000 and to apply minimum income for self-employed applicants	£26,353.57	£2,535.21
Model 8.	CTS Scheme modelled apply minimum income for self-employed applicants and pay CTS at a level that would be no more than for a Band D property	£27,542.02	£2,649.54
Model 9.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000, apply minimum income for self-employed applicants and pay CTS at no more than for a Band D property	£8,716.55	£838.53
Model 10.	CTS Scheme modelled to apply minimum income for self-employed applicants, pay CTS at a level that would be no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£11,779.45	£1,133.18
Model 11.	CTS Scheme modelled to pay CTS at no more than for a Band D property and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£146,435.55	£14,087.10
Model 12.	CTS Scheme modelled to remove entitlement to applicants with capital over £6,000 and, pay CTS at no more than for a Band D property	£142,101.07	£13,670.12
Model 13.	CTS Scheme modelled to apply minimum income for self-employed applicants and apply an income taper of 65% to applicants with no earnings and an income taper of 20% to those in work	£31,023.20	£2,984.43

Appendix 4

Equality Impact Assessment – pro-forma

Responsible person	Heather Tiso	Job Title Revenues & Benefits Service Manager
Why are you completing the Equality Impact Assessment? (Please mark as appropriate)	Proposed new policy/service	
	Change to Policy/service	
	Budget/Financial decision – MTFP	
	Change to policy or service ✓	As a result of the continuing reductions to the Settlement Funding Assessment, we are considering options to amend our Council Tax Support (CTS) scheme for 2016/17
What are you completing the Equality Impact Assessment on (which, service, MTFP proposal)	Council Tax Support Scheme – Revenues & Benefits Service	
Section One – Scope of the assessment		
What are the main purposes/aims of the policy/decision/service?	<p>Background</p> <p>From 2013/14 district councils have operated localised Council Tax Support (CTS) schemes to provide assistance to people on low income. CTS replaced the previous Council Tax Benefit scheme that was administered by the council on behalf of the Department for Work and Pensions (DWP). Councils are responsible for the design and implementation of these schemes and need to consider if they are to be revised or replaced on an annual basis. The subsidy reimbursement for CTS reduced nationally by 10% in 2013/14 with councils having the option of funding the shortfall or designing a CTS scheme that is cost neutral. The Government state any CTS scheme must protect pensioners at the existing level of support. That decision means the burden falls disproportionately upon those of Working Age.</p> <p>From 1 April 2014, funding for localised CTS is incorporated in Settlement Funding Assessment (SFA) and not separately identified. The SFA has reduced by 26.1% in cash terms in the two years up to 2015/16. If we reduce the CTS budget by the same amount (26.1%), it will result in a budget of £4,423,358. If there is no change to the existing CTS scheme, we estimate we will award CTS of £5,515,725 in 2016/17. This will mean we have a budget shortfall of £1,092,367, with TDBC's share of that shortfall being £105,086. The financing risk of the scheme is shared with other precepting Authorities through the tax base calculation. Taunton Deane's share of the collection fund in 2015/16 is 9.62%.</p>	

Taunton Deane's Council Tax Support Scheme

On 11 December 2012, the Council adopted the Local Council Tax Support scheme for 2013/14. While those of pension age receive support of up to 100% of their Council Tax liability, from 1 April 2013, the maximum support for those of working age was set at 80%.

On 10 December 2013, the Council decided to continue the 2013/14 CTS scheme for 2014/15.

Taunton Deane Borough Council's Local Council Tax Support scheme is designed to retain the majority of features of the CTB scheme. The CTB scheme recognised the additional financial burden of disability through a system of additional allowances/premiums within the means test. The authority's scheme continues to include the allowances/premiums that featured in the CTB scheme and, as such, the scheme positively recognises disability.

The CTB scheme recognised the additional financial burden those with children have, through a system of additional allowances that recognise each child, child care costs and enhanced premiums for Lone parents in the means test. TDBC's CTS scheme continues to include the allowances/premiums that featured in the CTB scheme and, as such, the scheme positively recognises those with caring responsibilities.

In designing our CTS scheme, we considered customers' ability to pay and the collectability of the resultant Council Tax liability. The key changes between our local CTS scheme, for working age claimants, and the former CTB scheme are set out below. Dependent on household circumstances, more than one of these proposals may apply simultaneously to a household.

- Maximum support is 80% of Council Tax - everyone of working age has to pay something;
- Non-dependant deductions will be increased;
- Second adult rebate to cease;
- Child maintenance to be counted as income;
- Earned income are at increased levels than those offered under CTB;
- Exceptional Financial Hardship fund of £35k, through Discretionary Reduction in Council Tax Liability for short-term help (this is a Collection Fund commitment and not fully funded by TDBC).

In December 2014, the Council decided to continue the 2014/15 CTS scheme for 2015/16 with an amendment to no longer treat maintenance received for children as income.

As a result of the continuing reductions to the Settlement Funding Assessment, we have worked in collaboration with the County Council (as the major preceptor) and the other Somerset District billing authorities of West Somerset, Sedgemoor, Mendip and South Somerset to develop options to revise our CTS scheme for working age applicants from 2016/17.

Continuing to allow the same level of CTS in 2016/17 for working age recipients could impact negatively upon the authority's budget and the budget of those that levy a precept to it (TDBC, County Council, Fire, Police Authorities and Parish Councils). An adverse effect on service provision might result in us, and the other major preceptors, having to stop, reduce or seek additional charges for services with a disproportionate effect on the most vulnerable.

On 4 June 2015, the Corporate Scrutiny Committee agreed on the options to take to public consultation for our CTS scheme for 2016/17. Public consultation on proposals to change the CTS scheme in 2016/17 started on 1 July 2015 and ended on 7 September 2015. Every Council Taxpayer had the opportunity to comment on the proposals. The options on which we consulted are as follows:

Option 1 - No change we would work out CTS in the same way as we do now. Any shortfall in the funding we get and the CTS we pay in 2015/16 would need to be met from other Council budgets.

Option 2 - Applicants with capital of over £6,000 would not be entitled to CTS (under our current scheme, the capital limit is £16,000).

Option 3 - We would use a Minimum Income figure for those who are self-employed. This Minimum Income would be in line with the UK minimum wage for 35 hours worked. We would not apply this Minimum Income for a designated start-up period of one year to allow the business to become established. If a self-employed person is limited in the hours they can work by circumstances such as having to provide child care, then we would work out the Minimum Income proportionately. This proposal would align our treatment of income for self-employed people with that used to work out Universal Credit.

Option 4 - We would change our scheme to pay CTS at a level that would be no more than for a Band C property. This would not disadvantage any applicant that lives in smaller or lesser value property.

Option 5 - We would apply a taper of 65% to the income of applicants with no earnings and apply a taper of 20% to people in work. This would mean two applicants on similar income levels, but where one is in work, would receive different levels of support. The applicant with no earnings would get less CTS, compared to an applicant with earnings receiving the same weekly income.

In addition to considering the impact of the proposed options, the welfare changes announced in the Summer Budget on 8 July 2015 will also have a significant impact on our CTS scheme. As some of changes will reduce claimant income, they will equivalently increase entitlement to CTS. This is because our scheme provides more help for people on lower incomes. The most significant change affecting our CTS scheme will be the reduction in Tax Credit income. From April 2016, the income a household can earn before the tax credits they receive start to fall, will reduce from £6,420 to £3,850. For every £1 the household earns above that threshold, their tax credits will reduce by 48p, compared to the current rate of 41p. The Institute of Fiscal Studies (IFS) estimate an average loss of £1,000 in Tax Credit income for affected households from April 2016. This will result in increased entitlement to CTS of £200 a year (assuming a taper rate of 20%).

From April 2016, while the Family Premium will be abolished for new HB claims, it will continue to apply for new CTS applications. In addition, HB claims will be backdated for a maximum of 4 weeks, whereas our CTS scheme will allow for backdating for up to six months. The benefit cap restricts the amount in certain benefits that a working age household can receive. Any household receiving more than the cap has their Housing Benefit reduced to bring them back within the limit. The Benefit Cap will be cut from £26,000 to £20,000 for households living in the West Somerset area. This will be phased-in gradually during 2016/17, but we estimate up to 50 households will be affected. This reduction in income may mean Council Tax is more difficult to collect from those households affected.

Our CTS scheme's premiums and personal allowance are linked to the rates set by the DWP. Except for pensioners and the disabled, these rates will be frozen in cash terms for four years. For pensioners, premiums and personal allowance will rise by the higher of price inflation, earnings growth or 2.5%. Disability allowances will rise in line with the CPI.

The National Minimum Wage will be "rebranded" as the National Living Wage and will be increased to £7.20 an hour for those 25 or over from April 2016. It will reach £9.00 an hour by 2020.

<p>Which protected groups are targeted by the policy</p>	<p>Our localised CTS scheme affects <u>all claimants</u> who are of working age (and those of working age currently not in receipt of CTS but who may apply in the future). Limited equality data is held within TDBC's CTS computer system (as the collection of such information has not been necessary for administering CTS) given the caseload can come from all sections of the community it is likely there will be claimants (and their household members) that contain the full range of protected characteristics as defined within the Equalities Act 2010 and include:</p> <ul style="list-style-type: none"> • Age • Disability • Gender • Gender Reassignment • Marriage and Civil Partnership • Pregnancy and Maternity • Race • Religion and belief • Sexual orientation <p>The Government expects local authorities to establish schemes that minimise the impact on vulnerable groups. The Council Tax Reduction Schemes (Prescribed Requirements) Regulations 2012 include provisions for those of working age but none of those prescribed requirements set out the level of Support to be given.</p>
<p>What evidence has been used in the assessment - data, engagement undertaken – please list each source that has been used</p>	<p>We have obtained data relating to people affected from our Council Tax Support processing system. The data available has allowed us to analyse impact on people according to their age, disability, family circumstances and level of income. We have modelled options on scenarios with “live” data based on actual entitlements and CTS recipients at that point in time. We asked general diversity questions as part of the consultation exercise.</p> <p>In addition, we have undertaken debt profiling against the Council Tax Support (CTS) customer base (Appendix 5) and also against those customer groups impacted most by the key elements of our localised scheme.</p>

Citizen Engagement

To raise awareness of our proposals and to encourage participation in the consultation process the following activities took place:

- Dedicated web page created on TDBC website with online survey;
- Consultation document for options and proposals for the CTS scheme for 2016/17 sent to households during July and August 2015;
- Representatives from TDBC Revenues & Benefits Service at Taunton Flower Show and at Farmers' Market to promote consultation and encourage participation
- Met with representatives from RSLs;
- Presentation and discussion on options and proposals for the CTS scheme for 2016/17 at Taunton Deane's Customer Forum;
- Consultation forms in Deane House, Wiveliscome, Wellington, Priorswood and Halcon offices.

The impact of the local Council Tax Support Scheme on each of the protected groups, is considered further below:

Equality Impact Assessment (by protected characteristic)

Age

The proposed scheme for 2016/17 is subject to some national prescription relating to protecting pensioners' entitlements. Therefore we have no discretion about whether or not to follow this principle. The Government is committed to protecting pensioners on low incomes and therefore have prescribed a scheme for pensioners through legislation. This means that pensioners will not see any reduction in their Council Tax Support in comparison with their former levels of Council Tax Benefit. Pensioners will still be entitled to claim up to 100% of their Council Tax liability through CTS.

The Council's general equality duty is lessened to an extent with regard to older people as Government has prescribed that pensioners are not to be affected by Council Tax Support. However, we have a responsibility to foster good relationships between people who share a protected characteristic and those who do not. There is a risk of harming the relationship between pensioners and working age claimants of CTS as pension age claimants are not affected and working age claimants have a greater reduction to their CTS to cover the shortfall in funding. Implementing Option 5 to apply an income taper of 65% instead of 20% to the excess income of applicants with no earnings, could disproportionately affect older working age recipients who receive an occupational pension. In mitigating such an effect, officers could apply a discretionary reduction in Council Tax liability through exceptional hardship as appropriate and in accordance with our policy.

The minimum age for receiving Council Tax Support is 18 and so people under the age of 18 will not be impacted directly by the CTS scheme. Indirect impact has been considered as people under the age of 18 are included as part of a claimant's household and the Council has a duty to prevent child poverty as outlined in the Child Poverty Act 2010.

The CTS scheme retains the majority of the former Council Tax Benefit assessment rules, including the use of applicable amount and personal allowances. The personal allowances and applicable amounts used to calculate CTS are the amounts deemed necessary to provide for basic needs based on household composition and disability. These allowances and applicable amounts take the claimant's circumstances into account and mean they are awarded more support if they have children or dependents under the age of 18.

The Council Tax Support scheme for 2016/17 will continue to disregard Child Benefit and maintenance received for children in income calculations meaning that the added income these provide will not reduce the CTS that an applicant receives.

Disability

Disabled people have a limited ability to work and are likely to have higher level disability related living expenses. This group in particular find it difficult to access and sustain employment and therefore improve on their current financial situation. This group of people is less resilient to the impact of recession and unemployment and are often living in poverty. These further impacts on the individual's mental health. The personal allowances and applicable amounts currently used to calculate CTS, are the amounts deemed necessary to provide for basic needs based on household composition and disability.. These allowances and applicable amounts already take the claimant's circumstances into account and mean that they are awarded more support if they or anyone in their household has a disability than if the household had the same income but contained no-one with a disability.

In common with other working age recipients, people with disabilities will receive less CTS under the localised scheme than they did under CTB. However, the limited changes between CTB and our local CTS scheme are not such as to introduce disproportionately adverse effects on people based on disabled people as a specific group. Outside of CTS, the Council Tax scheme itself recognises disability by exempting those with a severe mental impairment, the CTS scheme will not impact upon that exemption and it will continue to apply where appropriate. Additionally, the Council Tax scheme also recognises disability where a dwelling occupied by a disabled person has a room that is adapted or additional to meet the needs of that resident. In those cases the band attributable to that dwelling for the purposes of Council Tax is reduced in advance of any further reduction under CTS.

Analysis of the effect in implementing Options 2 – 5 do not demonstrate a disproportionate negative impact on this group. The average level of debt for working age CTS recipients in 2014/15 receiving the disability premium is £275.53 - greater than the scheme average of £232.66 for working age claims. However, only 13% of CTS recipients with a disability premium were in arrears with their Council Tax – significantly less than the scheme average of 30%.

Table 1

	Number of claims	Cases with debt	% of cases with debt	Average debt for those in arrears	Total Debt
Pension Age	4,134	54	1%	£124.56	£6,726
Working Age Employed	2,246	581	26%	£284.12	£165,075
Working Age Other	3,213	1,044	32%	£204.02	£212,999
Total for CTS recipients	9,593	1,679	18%	£229.18	£384,800
Working age	5,459	1,625	30%	£232.66	£378,074

Table 2

CTS recipients with disabilities	Number of claims	Cases with debt	% of cases with debt	Average debt for those in arrears	Total debt
Working age (employed)	174	23	13%	£270.74	£6,227
Working age (other)	240	30	13%	£279.20	£8,376
Total	414	53	13%	£275.53	£14,603

Gender

There are a greater number of female recipients of CTS within our caseload (either single, lone parents or part of a couple) than male recipients. Consequently more females will be impacted by changes made to our CTS scheme than males. This is not deliberate but is simply a product of the makeup of our caseload. However, gender will not be a direct factor in any part of the assessment of CTS as it is not considered to be a characteristic that requires a higher applicable amount when assessing support.

The majority of lone parents in receipt of CTS are female. Lone parents in employment are quite often low earners on part time hours. Many in this group have said they would like to be working more hours but are restricted because of difficulty with childcare.

Analysis of the effect in implementing Options 2 - 5 do not demonstrate a disproportionate negative impact on this group.

Analysis of debt carried out in reviewing the implement of our CTS scheme shows the average debt for lone parents is greater than the scheme average of £232.66.

Table 3

Lone parents	Number of claims	Cases with debt	% of cases with debt	Average debt for those in arrears	Total debt
Working age (employed)	904	239	26%	£252.18	£60,272
Working age (other)	1,062	303	29%	£249.95	£75,734
Total	1,966	542	28%	£250.93	£136,006

Gender Reassignment

We hold no data on our Council Tax system to identifying the names or numbers of current CTS applicants who share this protected characteristic. Gender reassignment is not a factor in any part of the assessment of CTS and it is not considered to be a characteristic which requires a higher applicable amount when assessing support. In common with other working age CTS applicants, transgendered people will receive less CTS under the proposals for change in 2016/17. However, these are not such as to introduce disproportionately adverse effects on transgendered people as a specific group.

Marriage and Civil Partnership

Marital or civil partnership status is not currently a factor in determining CTS as it is not considered to be a characteristic that requires a higher applicable amount. Our CTS scheme will continue to recognise and retain the treatment rules for those in Polygamous marriages.

Options for changing our CTS scheme for 2016/17 do not introduce disproportionately adverse effects on people based on their marriage or civil partnership status.

Pregnancy and Maternity

For the purposes of CTS, pregnancy and maternity must be considered as two separate characteristics as while the applicant is pregnant, her applicable amounts and personal allowances are lower (as for a person without children). Once a child is born, it becomes part of the household composition and increased allowances are applied. Pregnancy alone is not a factor in the current assessment of CTS as it is not considered to be a characteristic that requires a higher applicable amount.

Providing that the child (or children) forms part of the mother's household composition once it is born, the application for CTS will then include the child (or children) as part of the household and the applicable amount will increase which, once other income changes have been taken into account may provide for a more generous assessment of CTS and reduced Council Tax payments.

The CTS scheme will retain the current disregard of Child Benefit in income calculations, meaning the income that Child Benefit provides will not reduce the amount of CTS that a recipient receives as a result of having a baby. We have not identified any disproportionate impact in implementing Options 1-4 of this policy in relation to pregnancy and maternity. Implementing Option 5 to apply an income taper of 65% instead of 20% to the excess income of applicants with no earnings, could disproportionately affect working age recipients receiving maternity allowance.

Race

Race is not a factor in the assessment of CTS and it is not considered to be a characteristic that requires a higher applicable amount.

Some people of all races, will receive less CTS under the proposals for change in 2016/17. However, these are not such as to introduce disproportionately adverse effects on people based on their race status.

Religion and Belief

We do not gather data on religion or belief as part of the CTS application process; we do not hold full data specific to religion or belief within our caseload.

Religion and belief is not a factor in any part of the assessment of Council Tax Support as it is not considered to be a characteristic which requires a higher applicable amount.

Some working age CTS applicants, people of all or no religion or belief, will receive less CTS under the proposals for change in 2016/17. However, these are not such as to introduce disproportionately adverse effects on people based on their religion or belief status.

Sexual Orientation

Sexual orientation is not a factor in any part of the assessment of CTS as it is not considered to be a characteristic which requires a higher applicable amount when assessing support.

Some working age CTS applicants will receive less CTS under the proposals for change in 2016/17. However, these are not such as to introduce disproportionately adverse effects on people based on their sexual orientation.

Children and duties under the 2010 Child Poverty Act

There are 2,904 working age CTS recipients with children, accounting for 53% of all working age CTS recipients. Of those with children, 31% (903) have debt totalling £217k with these arrears making up 57% of all Council Tax debt for those of working age getting CTS.

Table 4

Working age claims <u>with</u> children	Number of claims	Cases with debt	% of cases with debt	Average debt for those in arrears	Total debt
Working age (employed)	1,704	432	25%	£299.92	£129,567
Working age (other)	1,200	471	39%	£185.85	£87,534
Total	2,904	903	31%	£240.42	£217,101

Other Groups (non-statutory)

The number of working age CTS recipients in employment is 2,246, accounting for 41% of all working age recipients. Those CTS recipients without employment are 6% more likely to have Council Tax arrears, although the average value of their debt (£204.02) is less than for those with employment (£284.12).

Table 5

	Number of claims	Cases with debt	% of cases with debt	Average debt for those in arrears	Total debt
Working Age Employed	2,246	581	26%	£284.12	£165,075.00
Working Age Other	3,213	1,044	32%	£204.02	£212,999.00
Total for working age	5,459	1,625	30%	£232.66	£378,074.00

Couples in employment with responsibility for children, have the greatest average debt at £359.04, while non-working applicants with children, have the lowest average debt of £70.24.

Average debt for those in arrears	Average for all CTS claims	Couples with children	Couples, no children	Single, no children	Lone parent	Disabled
Working Age Employed	£284.12	£359.04	£330.33	£266.60	£252.18	£270.74
Working Age Other	£204.02	£70.24	£342.89	£278.43	£249.95	£279.20
Total for working age	£232.66	£224.64	£336.33	£274.52	£250.93	£275.53

Carers

Larger families or people with disabilities may be in larger properties to cater for disability needs and so carers are able to stay overnight.

Armed Forces

Veteran Benefits will continue to be fully disregarded in the means test for Council Tax Support. Our scheme does not appear to have a differential impact but we are aware some ex veterans experience mental health issues and have physical disabilities

General Conclusion:

In considering options to change our CTS scheme we have tried hard to balance the reality of a significant cut in Central Government funding to protecting the most vulnerable members of our community as far as practicable.

The proposals acknowledges that recipients of CTS need to contribute more to meet the funding shortfall but also looks to protect people with protected characteristics as much as possible.

I have concluded that there is/should be:	
No major change - no adverse equality impact identified	
Adjust the policy/decision/service ✓	In mitigating any disproportionate effect through implementing any of the proposed options to change our CTS scheme, officers could apply a reduction in Council Tax liability through exceptional hardship as appropriate and in accordance with our discretionary policy
Continue with the policy	
Stop and remove the policy/decision/service	
Reasons and documentation to Support conclusions	
Section four – Implementation – timescale for implementation	
<ol style="list-style-type: none"> 1. Consult on the proposals during the period 1 July 2015 to 7 September 2015 2. Consider responses to the consultation 8 September 2015 to 21 October 2015. 3. Present report on proposed scheme and consultation analysis to Corporate Scrutiny Committee on 22 October 2015. 4. Present report on proposed scheme and consultation analysis to the Executive on 3 December 2015. 5. Make a decision on the scheme at Full Council on 15 December 2015 6. Publicise the scheme 7. Implement the scheme for Council Tax Billing purposes 8. Issue Bills for the financial year 2016/17 (From late Feb/early March 2016). 	
Section Five – Sign off	
Responsible officer Heather Tiso Date 21 October 2015	Management Team Date
Section six – Publication and monitoring	

Published on	
Next review date	Date logged on Covalent

Action Planning

The table should be completed with all actions identified to mitigate the effects concluded.

Actions table					
Service area	Revenues & Benefits		Date 21 October 2015		
Identified issue drawn from your conclusions	Actions needed	Who is responsible?	By when?	How will this be monitored?	Expected outcomes from carrying out actions
Less Support available for low income households, including those with protected characteristics, to meet their Council Tax.	Application of a discretionary reduction in Council Tax liability through exceptional hardship fund	Principal Benefits Officer	On-going	Weekly monitoring of expenditure	To provide short-term help for instances of hardship.
Less support will mean more low income households having to pay Council Tax, including those with protected characteristics. limited means could result in late payment /non-payment	Proactive approach to debt management	Principal Revenues and Corporate Debt Officer	On-going	Bad debt data (caseloads etc)	To attempt to intervene at an early point and avoid additional costs being incurred for late payment wherever possible

Identified issue drawn from your conclusions	Actions needed	Who is responsible?	By when?	How will this be monitored?	Expected outcomes from carrying out actions
Less Support available for low income households, including those with protected characteristics, to meet their Council Tax.	Publicity and promotion of changes being introduced by new scheme	Revenues & Benefits Manager	January to March 2016		To help citizens plan and budget.
Low income households, including those with protected characteristics will be affected by the proposed changes	Monitoring of impacts post April 2016	Revenues & Benefits Manager	Throughout 2016/17	Applications for hardship, complaints, & general correspondence from public.	To identify unexpected impacts of the local CTS scheme with a view to making adjustments to the scheme the following year, if practicable.
Less Support available for low income households, including those with protected characteristics, to meet their Council Tax.	Promotion of other available welfare benefits, discretionary payments and Council Tax discounts	Revenues & Benefits Manager	Throughout 2016/17		To lessen financial impact on citizens through either increasing income or reducing Council Tax.

Council Tax Support – Debt Profile @ 31 March 2015

Table 1 – Profile of claims with arrears

	Number of cases	Cases with debt	Percentage of cases with debt	Average arrears cases	Average arrears across scheme	Total arrears
Pension Age	4,134	54	1.31%	£124.56	£1.63	£6,726.00
Working Age Employed	2,246	581	25.87%	£284.12	£73.50	£165,075.00
Working Age Other	3,213	1,044	32.49%	£204.02	£66.29	£212,999.00
Total	9,593	1,679	17.50%	£229.18	£40.11	£384,800.00
Total for working age	5,459	1,625	29.77%	£232.66	£69.26	£378,074.00

Table 2 – Profile of claims – Claim numbers

	Total claims	Passported	Children	Couple	Single	Lone parent	Disabled
Pension Age	4,134	2,504	48	523	1,080	5	209
Working Age Employed	2,246	0	1,704	915	421	904	174
Working Age Other	3,213	2,952	1,200	735	929	1,062	240
Total	9,593	5,456	2,952	2,173	2,430	1,971	623
Total for working age	5,459	2,952	2,904	1,650	1,350	1,966	414

Table 3 – Total arrears

	Total arrears	Passported	Children	Couple	Single	Lone parent	Disabled
Pension Age	£6,726.00	£1,020.00	£311.00	£2,242.00	£3,225.00	£242.00	£250.00
Working Age Employed	£165,075.00	£0.00	£129,567.00	£70,691.00	£33,858.00	£60,272.00	£6,227.00
Working Age Other	£212,999.00	£186,935.00	£87,534.00	£67,206.00	£71,556.00	£75,734.00	£8,376.00
Total	£384,800.00	£187,955.00	£217,412.00	£140,139.00	£108,639.00	£136,248.00	£14,853.00
Total for working age	£378,074.00	£186,935.00	£217,101.00	£137,897.00	£105,414.00	£136,006.00	£14,603.00

Table 4 – Number of claims with arrears

	Total with arrears	Passported	Children	Couple	Single	Lone parent	Disabled
Pension Age	54	12	3	16	25	1	3
Working Age Employed	581	0	432	214	127	239	23
Working Age Other	1,044	951	471	196	257	303	30
Total	1,679	963	906	426	409	543	56
Total for working age	1,625	951	903	410	384	542	53

Table 5 –Percentage of claims with arrears

	Total claims	Total with arrears	Passported	Children	Couple	Single	Lone parent	Disabled
Pension Age	43%	1%	0%	6%	3%	2%	20%	1%
Working Age Employed	23%	26%	0%	25%	23%	30%	26%	13%
Working Age Other	33%	32%	32%	39%	27%	28%	29%	13%
Total	100%	18%	18%	31%	20%	17%	28%	9%
Total for working age	57%	30%	32%	31%	25%	28%	28%	13%

Table 6 – Average arrears per case

	Total	Passported	Children	Couple	Single	Lone parent	Disabled
Pension Age	£124.56	£85.00	£103.67	£140.13	£129.00	£242.00	£83.33
Working Age Employed	£284.12	£0.00	£299.92	£330.33	£266.60	£252.18	£270.74
Working Age Other	£204.02	£196.57	£185.85	£342.89	£278.43	£249.95	£279.20
Total	£229.18	£195.18	£239.97	£328.96	£265.62	£250.92	£265.23
Total for working age	£232.66	£196.57	£240.42	£336.33	£274.52	£250.93	£275.53

Table 7– Average arrears across scheme

	Total	Passported	Children	Couple	Single	Lone parent	Disabled
Pension Age	£1.63	£0.41	£6.48	£4.29	£2.99	£48.40	£1.20
Working Age Employed	£73.50	£0.00	£76.04	£77.26	£80.42	£66.67	£35.79
Working Age Other	£66.29	£63.32	£72.95	£91.44	£77.02	£71.31	£34.90
Total	£40.11	£34.45	£73.65	£64.49	£44.71	£69.13	£23.84
Total for working age	£69.26	£63.32	£74.76	£83.57	£78.08	£69.18	£35.27

Table 8 – Total Arrears by Council Tax Band

	A	B	C	D	E	F	G
Pension Age	£2,309.00	£1,605.00	£1,881.00	£793.00	£58.00	£12.00	£68.00
Working Age Employed	£35,346.00	£82,987.00	£30,586.00	£13,851.00	£234.00	£2,034.00	£37.00
Working Age Other	£80,078.00	£103,030.00	£21,136.00	£6,652.00	£2,411.00	£0.00	£0.00
Total	£117,733.00	£187,622.00	£53,603.00	£21,296.00	£2,703.00	£2,046.00	£105.00
Total for working age	£115,424.00	£186,017.00	£51,722.00	£20,503.00	£2,645.00	£2,034.00	£37.00

Table 9 Number of cases with arrears by Council Tax Band

	A	B	C	D	E	F	G
Pension Age	15	20	3	2	2	1	2
Working Age Employed	81	196	56	25	4	4	1
Working Age Other	370	348	72	13	3	0	0
Total	466	564	131	40	9	5	3
Total for working age	451	544	128	38	7	4	1

Table 10 – Average Arrears by Council Tax Band

	A	B	C	D	E	F	G
Pension Age	£153.93	£80.25	£627.00	£396.50	£29.00	£12.00	£34.00
Working Age Employed	£436.37	£423.40	£546.18	£554.04	£58.50	£508.50	£37.00
Working Age Other	£216.43	£296.06	£293.56	£511.69	£803.67	£0.00	£0.00
Total	£252.65	£332.66	£409.18	£532.40	£300.33	£409.20	£35.00
Total for working age	£255.93	£341.94	£404.08	£539.55	£377.86	£508.50	£37.00

Table 11 – Claims with Children – Arrears Analysis

	Number of cases	Cases with arrears	Average arrears case	Average arrears across scheme	Total arrears
Pension Age	48	3	£103.67	£6.48	£311.00
Working Age Employed	1,704	432	£299.92	£76.04	£129,567.00
Working Age Other	1,200	471	£185.85	£72.95	£87,534.00
Total	2,952	906	£239.97	£73.65	£217,412.00
Total for working age	2,904	903	£240.42	£74.76	£217,101.00

Table 12 – Lone Parent Claims – Arrears Analysis

	Number of cases	Cases with arrears	Average arrears case	Average arrears across scheme	Total arrears
Pension Age	5	1	£242.00	£48.40	£242.00
Working Age Employed	904	239	£252.18	£66.67	£60,272.00
Working Age Other	1,062	303	£249.95	£71.31	£75,734.00
Total	1,971	543	£250.92	£69.13	£136,248.00
Total for working age	1,966	542	£250.93	£69.18	£136,006.00

Table 13 – Claims with a Disability Premium – Arrears Analysis

	Number of cases	Cases with arrears	Average arrears case	Average arrears across scheme	Total arrears
Pension Age	209	3	£83.33	£1.20	£250.00
Working Age Employed	174	23	£270.74	£35.79	£6,227.00
Working Age Other	240	30	£279.20	£34.90	£8,376.00
Total	623	56	£265.23	£23.84	£14,853.00
Total for working age	414	53	£275.53	£35.27	£14,603.00

Table 14 – Passported Claims – Arrears Analysis

	Number of cases	Cases with arrears	Average arrears case	Average arrears across scheme	Total arrears
Pension Age	2,504	12	£85.00	£0.41	£1,020.00
Working Age	2,952	951	£196.57	£63.32	£186,935.00
Total	5,456	963	£195.18	£34.45	£187,955.00

Table 15 – Couples claiming CTS – Arrears Analysis

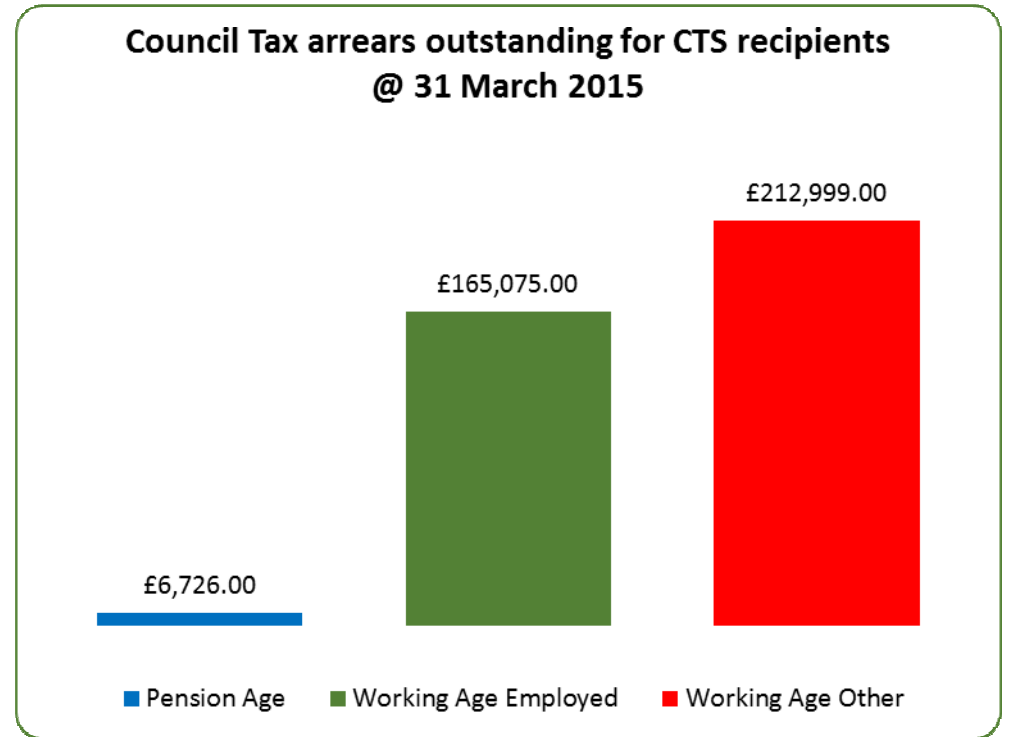
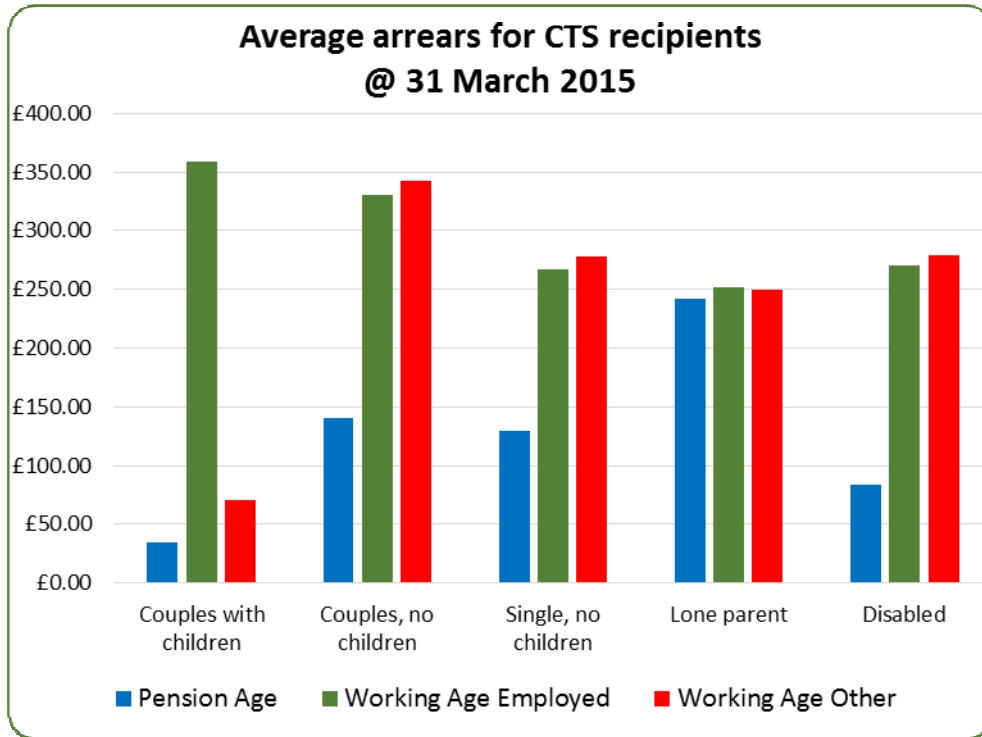
	Number of cases	Cases with arrears	Average arrears case	Average arrears across scheme	Total arrears
Pension Age	523	16	£140.13	£4.29	£2,242.00
Working Age Employed	915	214	£330.33	£77.26	£70,691.00
Working Age Other	735	196	£342.89	£91.44	£67,206.00
Total	2,173	426	£328.96	£64.49	£140,139.00
Total for working age	1,650	410	£336.33	£83.57	£137,897.00

Table 16 – Single People Claiming CTS – Arrears Analysis

	Number of cases	Cases with arrears	Average arrears case	Average arrears across scheme	Total arrears
Pension Age	1,080	25	£129.00	£2.99	£3,225.00
Working Age Employed	421	127	£266.60	£80.42	£33,858.00
Working Age Other	929	257	£278.43	£77.02	£71,556.00
Total	2,430	409	£265.62	£44.71	£108,639.00
Total for working age	1,350	384	£274.52	£78.08	£105,414.00

Table 17 – Comparison of Working Age cases – Arrears Analysis

	Number of cases	Cases with arrears	Average arrears case	Average arrears across scheme	Total arrears
Working age (working)	2,246	581	£284.12	£73.50	£165,075.00
Working age (not working)	3,213	1,044	£204.02	£66.29	£212,999.00
Total for working age	5,459	1,625	£232.66	£69.26	£378,074.00



Taunton Deane Borough Council

Executive – 3 December 2015

Sheltered Housing Service and Charges

Joint report of the Senior Supported Housing Development Officer and the Housing Services Lead

(This matter is the responsibility of Councillor Terry Beale)

1.0 **Executive summary**

Following Somerset County Council's review of commissioned housing related support services in 2013/2014, Taunton Deane Borough Council's Housing and Community Service is having to make changes to the services it delivers and the charges it applies in respect of its sheltered housing service.

The proposals within this report introduce a new base line sheltered housing service and flat rate sheltered housing service charge. The charge for the new service is the same as the average charge of the existing service.

The new service will see a continuation of the Deane Helpline services for sheltered housing tenants.

The new service will support sheltered housing tenants with a high level need, funded through an award of grant from Somerset County Council.

The purpose of this report is to review and recommend to Council the approvals of a proposed new sheltered housing service and charges for sheltered housing.

2.0 **Recommendation**

2.1 It is recommended that the Executive recommends to Council that:

- Council approves the proposed new sheltered housing service model;
- Council approves a flat rate sheltered service charge of £10.93 / week;
- Council approves the inclusion of a service charge of £4.43 / week for the Deane Helpline Service with those in receipt of housing benefit receiving full subsidy by the Housing Revenue Account.

3.0 **Background and full details of the report**

3.1 **The current housing related support service in sheltered housing**

Taunton Deane Borough Council (TDBC) currently owns, manages and provides housing related support services to a total of 880 (01.11.15) sheltered housing council tenants.

(Appendix 1 provides a list of the locations of TDBC's sheltered housing accommodation/schemes).

TDBC's sheltered housing is currently comprised of two separate but highly related elements:

- 'Designated accommodation' – This is a flat or bungalow, which is equipped with an interactive alarm system. The accommodation is paid for by tenants in the form of rent and service charges. Tenants on low incomes can claim housing benefit to assist with both the rent and 'housing benefit eligible' service charges; and
- 'Housing related support' – This can include regular and occasional welfare checks that provide reassurance and a minimal level of social contact. The support can also help with basic household tasks such as dealing with correspondence, arranging essential appointments and sometimes to help plan meals, organise shopping and foster good relations with neighbours. The housing related support service is paid for by Somerset County Council grant – formerly Supporting People funding.

(Section 3.3 provides more detail on the current housing related support service at TDBC)

Note:

- a) It is important to distinguish support from care. Care is about attending to personal needs such as washing, dressing etc. Care is not an element of the sheltered housing service at TDBC; and
- b) This report does not concern TDBC's two extra care schemes at Kilkenny Court, Taunton and Lodge Close, Wellington as services at these schemes are being reviewed separately.

3.2 **Somerset County Council's supported housing service contract review**

Over the last few years TDBC's contract with Somerset County Council (SCC) to provide housing related support to its sheltered housing tenants has reduced significantly. In 2012/2013 the overall contract value was £244,223.48, reducing to £229,570.07 in 2013/2014.

Following a comprehensive review of commissioned services by SCC throughout 2013/2014 a new contract was entered into by TBDC to provide housing related support to its sheltered housing tenants. The overall value of the new contract is £153,046.71 per year for the period October 2014 to October 2018.

3.2.1 In addition, SCC's review also redefined key elements of its service contract specification, such as:

- Limiting the provision of support to people with higher level support needs;
- Providing support that is focussed on helping people to develop ways of coping with the things they are finding difficult and will be increased, reduced or stopped according to their needs at any given time; and
- Providing support only where the person has no other means of meeting their needs. If the person has family who are willing and able to help them, if they are receiving other services that meet their support needs, or if they can reasonably purchase a service to meet their support needs, they will not be offered further support through the new contract.

For full details of Somerset County Council's housing related support in sheltered housing service specification see Appendix 2.

As a direct consequence of a significant reduction in the housing related support contract value and changes to the service specification issued by SCC, TBDC is having to make changes the housing related support service it currently delivers to its sheltered housing tenants.

3.3 The current housing related support service for sheltered housing

TBDC has for many years delivered a housing related support service to its sheltered housing tenants that:

- Promotes independence and supports all tenants to: Achieve economic wellbeing; Stay safe; Be healthy; Enjoy and achieve; and Make a positive contribution;
- Is person centred and focused on individual housing related support needs, as identified in a needs and risk assessment and planned through individual support plans;
- Provides access to Deane Helpline and the Emergency Response Team via emergency alarm equipment located at all properties;
- Supports tenants to contact appropriate services and agencies to ensure they get the help they need to remain independent;
- Supports tenants to access health and other care and support services as necessary;
- Promotes tenant well-being, health and quality of life;
- Encourages and supports tenants to access activities;
- Responds to the changing needs of tenants in a flexible way;

- Reviews all individual support plans regularly;
- Works alongside TDBC housing service colleagues to provide and assist with the maintenance and management of tenancies;
- Ensures all sheltered housing schemes are safe by carrying out regular on-site inspections; and
- Safeguards vulnerable tenants from abuse.

The service is generally well regarded by all sheltered housing tenants achieving consistently good levels of satisfaction ratings over many years.

3.4 The proposed new sheltered housing service

The proposed new sheltered housing service for tenants will continue to respond to the aging population on our sheltered housing schemes. The service will have a positive social impact, helping tenants to lead active and independent lives. The service will aim to achieve and maintain a high level of tenant satisfaction.

Our sheltered housing schemes will be attractive to older people and be places where they want to move to. There will be a focus on prevention and early intervention to avoid and postpone health and care needs

Tenants will be offered a service that provides that community touch, helping tenants to feel part of their scheme. Services will reflect the occupancy and interests of those living on them.

Listed below is what a tenant should expect from the proposed new sheltered housing service which is a base line service that every tenant will receive : -

3.4.1 Additional housing management:

1. Help on entering the service – tenants will have access to help when initially viewing a property, signing up for a tenancy and be introduced to the range of services available on a scheme. A full introduction to the new home and tenancy will be carried out over a six week period;
2. Preventing tenancy breakdown - tenants will have access to help involving the provision of information and advice required to meet their needs in managing their tenancy through self-help or assistance. For example, the provision of advice and information on welfare benefits, budgeting, managing money, tenancy responsibilities and obligations etc.;
3. Help with maintaining security – tenants will be provided with help in making referrals for aids and adaptations or disabled facilities grants and in dealing with property repairs. Regular visits/

inspections of schemes will be undertaken to ensure the environment remains safe and secure; and

4. Help with moving on – tenants will have access to help when seeking a transfer, mutual exchange or ending a tenancy.

3.4.2 Community development:

1. Community programmes – utilising the communal facilities at many sheltered housing schemes, all sheltered housing tenants will be encouraged to stay active and connected in their community. With a focus on attaining and gaining independence, self-help will be promoted to enhance the capacity of all, in support of tenancy sustainability. For example: facilitating sessions in the sheltered housing meeting halls where many sheltered housing tenants will have access to on-line housing services, or alternatively, home visits where access to welfare benefit and debt advice services will be offered.

3.4.3 Tenant involvement and empowerment:

1. Tenant empowerment will be aimed at preventing social isolation and increasing well-being. Tenants will be given a wide range of opportunities to influence and get involved in the management of their homes and to hold the council to account;
2. Tenants will be offered help to understand and be confident about the services on their scheme and intensive support will ensure tenants can participate in decision making; and
3. Supporting the formation and activities of tenant groups, tenants will be encouraged to attend Service Development Group meetings. Training will be offered to develop the skills and abilities of those that want to get involved in the management of their homes.

3.4.4 Housing related support service:

1. This part of the service will be targeted to those tenants who have been assessed as having the highest level of support needs and are at most risk of requiring a social care service. A formal assessment of need will be undertaken. The service will be outcome focussed, encompassing a clear exit strategy. The service will be personalised to the needs of individuals and will support and enable those tenants with more complex and or enduring needs;
2. Risk assessments, support plans and outcomes will be reviewed on an individual case by case basis with regular progressive reviews

being undertaken. Support at this level will be provided when required and then may be reduced or withdrawn as needs are met.

3.4.5 Deane Helpline and Emergency Response service:

1. Access to the Deane Helpline and the Emergency Response Team service, via emergency alarm equipment, will be provided automatically to all sheltered housing tenants. TDBC installs emergency alarm equipment in every sheltered housing property to make sure that sheltered housing tenants can get help easily when they need it. The emergency alarm system works through the phone lines or depending on the sheltered housing scheme it can also work via a 'hardwired' system.

3.5 Changes to Sheltered Housing Service Charges

- 3.5.1 At present, the amount of weekly service charge a tenant pays for their sheltered housing service depends on the type of sheltered housing scheme on which they reside.

In the existing service charges a tenant residing on a 'low level scheme' would receive less regular contact from staff and this would be classed as the baseline service. However, a tenant residing on a more 'standard sheltered housing scheme' may require more regular visits and increased contact.

- 3.5.2 Listed below are the usual current sheltered housing service charges applied to sheltered housing tenants rent accounts for 2015/16, however some tenant have a tenancy that has 'protected rights' in relation to the sheltered component of their service charge:

Type of service	Current weekly charge
Sheltered housing	£12.59
Low level sheltered housing	£ 4.47
Current average sheltered service cost	£10.93

- 3.5.3 In the proposed new service a new single rate sheltered housing service charge will be applied to all sheltered housing tenant rent accounts from April 2016:

Type of service	Proposed new weekly sheltered housing service charge
Additional housing management;	£10.93

Community Development and Tenant involvement and empowerment.	
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Note:

- (a) The proposed new sheltered housing charge is a flat rate of £10.93 / week that is equal to the current sheltered housing service charge meaning the overall funding of the service remains the same.
- (b) Some tenancies where 'protected rights' are applicable in relation to the sheltered component of their service charge will retain their protected status. No existing sheltered housing tenant will be financially worse off as a consequence of this proposal.
- (c) Sheltered housing tenants on low incomes will be entitled to apply for housing benefit.

3.5.4 The housing related support element of the proposed new service will continue to be grant funded by Somerset County Council and subject to a formal contractual agreement.

(Please refer to Appendix 2 for details of the service contract specification).

3.5.5 The actual cost of providing the Deane Helpline and Emergency Response services to sheltered housing tenants is £4.43 per week at 2015/2016. This cost is subject to an annual review by Deane Helpline.

Many tenants residing in sheltered housing can often be vulnerable and in receipt of a low income.

It is proposed that the actual weekly cost of the Deane Helpline and Emergency Response service be applied as a charge to all sheltered housing tenants rent accounts, unless they are exempt due to being in receipt of housing benefit.

It is proposed that the financial consequence of the above will be taken account of as part of the current review of the Housing Revenue Account Business Plan.

The table below provides a summary of the current and proposed new service, along with details of the funding that is available to help with the costs:

Current sheltered housing service	Funding type	Proposed sheltered housing service	Funding type
Housing related support.	Means tested with those eligible receiving Supporting People grant funding.	Additional housing management; Community development; Tenant involvement and engagement.	Means tested with those eligible receiving housing benefit.
Deane Helpline, including the Emergency Response Service	Support with the cost of Deane Helpline charges is not eligible for housing benefit or supporting people grant funding.	Deane Helpline, including the Emergency Response Service.	Means tested with those eligible receiving Housing Revenue Account subsidy.
		High level housing related support.	Somerset County Council grant funded.

4.0 **Staffing**

There are currently 9 sheltered housing officers (SHO) in post within the sheltered housing service.

For some time the officers have been undertaking hours of work that are in addition to their formal contracted hours – a practice of redistributing hours of work amongst the SHO team following a vacancy.

Subject to the proposals in this report being approved and with the agreement of officers, the existing arrangements are to be formalised.

In the interest of fairness and because job roles evolve over time we are in the process of re-evaluating the SHO post.

5.0 **Next steps / implementation timeframe**

Subject to receiving approval from the Council's Executive Committee it is proposed the new sheltered housing service and charges will be operational with effect from the start of the next finance year i.e. 04/04/2016. Prior to this date officers and managers within Housing and Community Services will be working to update administrative systems to enable tenants to receive full details and formal notification of the new service and charges.

6.0 **Finance Comments**

Due to changes in the Supporting People funding from Somerset County Council, the current service charge model is no longer viable.

The proposal is to change to a flat rate service charge of £10.93 per week. This is in line with the current average service charge of £10.93 and will ensure that the base line service is funded on an ongoing basis.

While available, the Supporting People funding will be used to fund services over and above the base line service.

The total cost of the Deane Helpline Service to the HRA for 2016/17 is expected to be £235.4k. Changing this service to be means tested will mean that the full cost of the service will not be recovered. Any remaining cost will be supported by the HRA. It is expected that the net cost to the HRA will be in the region of £151.8k. However, this will fluctuate depending on the number of tenants eligible for the means tested funding.

This change will be included within the HRA Business Plan review.

7.0 **Legal Implications**

Legal issues are addressed in the body of the report, especially in relation to Somerset County Council's housing related support contract.

8.0 **Links to Corporate Aims / Priorities**

The proposals within this report are linked to the following corporate aim:

Aim 3 – a vibrant social, cultural and leisure environment – work with partners to improve the lives of our most vulnerable households.

9.0 **Environmental Impact Implications**

There are no specific environmental implications.

10.0 **Community Safety Implications**

Community safety is incorporated in the strategic priorities for Housing and Community Services and our proposed new sheltered housing service has been created to have positive implications for community safety. Housing and Community Services aims to take action so that disadvantaged communities will have better access to local housing services and support. Housing and Community Services also aims to continue its support for a

range of vulnerable people and to tackle crime and fear of crime through reducing anti-social behaviour.

11.0 **Equality and Diversity Impact**

An Equalities Impact Assessment is attached as Appendix 3. There are no significant impacts arising from this report.

12.0 **Safeguarding Implications**

Sheltered housing services and emergency alarm systems create a safe living environment for vulnerable tenants.

The proposed new service is all about responding to changing needs and therefore supports the safeguarding of vulnerable tenants.

13.0 **Risk Assessment**

The risks associated with the proposed new sheltered housing service are monitored effectively through the Sheltered Housing Review Project risk register. The risk register is monitored regularly through the Sheltered Housing Review Project Group meetings.

14.0 **Partnership Implications**

The drafting of the proposed new sheltered housing service has been influenced by Taunton Deane Borough Council's partners. It is clear that the activities derived from the proposed new sheltered housing service will have a positive impact on the work our partners undertake throughout the Borough.

15.0 **Health and Wellbeing Implications**

TDBC's sheltered housing schemes and services have a direct link to the council's health and wellbeing agenda and contribute towards increasing the health and wellbeing of council tenants through the provision of services such as:

- (a) Suitable properties;
- (b) Enabling the provision of care and support services;
- (c) Enabling a safe environment for our most vulnerable tenants; and
- (d) Enabling an environment that helps older people and those with mental health and physical disabilities to live as independently as possible for as long as possible.

- 15.1 The council has an enhanced duty under the Care Act 2014/2015 to work together with other agencies to ensure the safety of vulnerable individuals and support the delivery of outcomes focused services that meet needs. Many older people face health and social issues, and the council needs to be working with local partners to reduce the more preventable health issues that are linked to wider local health aims.

16.0 **Asset Management Implications**

There are no direct implications or dependencies within the proposed new sheltered housing service. However, in order to meet corporate principles, provide quality customer driven services and be forward-looking we need to ensure that the physical environment on our sheltered housing schemes is supportive of tenants needs.

The HRA Business Plan recognises that it is important that we ensure all our housing stock meets government decency standards as a minimum and is maintained in a good state of repair. We need to continue to deliver enhancements by investing in existing homes as well as developing new homes that take account of the communities within which they are being built and wherever possible improve the local area too. Therefore, the Council needs to ensure sheltered housing properties are fit for purpose, are somewhere that tenants will want to live, meet their needs now and in the future, and are financially sustainable.

17.0 **Consultation**

- 17.1 The proposals in this report have been considered by TDBC's Tenants' Forum at their meeting on the 13 October 2015. The Tenants' Forum were unanimous in their support for the proposals with particular comments received describing the current Deane Helpline and Emergency Response Service as a 'life saving' service.

- 17.2 The proposals in this report have been extensively communicated to existing sheltered housing tenants and to members of the Supported Housing Service Development Group.

Over a two week period in October/November 2015 meetings were held at sheltered housing meeting halls with over 150 sheltered housing tenants attending. Overwhelmingly, the feedback received from sheltered housing tenants was in support of the proposals.

- 17.3 The Tenant Services Management Board were informed about the sheltered housing review project at their meeting on the 20th August 2015 and then they considered the new sheltered housing service and charge proposals at their meeting on the 16th November 2015. The Tenant

Services Management Board were unanimous in their support for the proposals.

- 17.4 The Unison Change Forum (UCF) have been informed about the ongoing review of sheltered and extra care housing services at TDBC and the proposals in this report have been circulated to UCF members in November 2015.
- 17.5 Community Scrutiny are to consider these proposals at their meeting on the 1 December 2015

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- Appendix 1 A list of the locations of TDBC's sheltered housing accommodation / schemes.
- Appendix 2 Somerset County Council housing related support in sheltered housing service specification.
- Appendix 3 Equalities Impact Assessment.

Appendix 1

Sheltered housing schemes	Unit number
BOVET STREET	33
BROOMFIELD HOUSE	18
BRUFORD CLOSE	3
BULFORD	81
BUNGALOWS ELMS ESTATE	1
CALWAY ROAD	24
CHAFFINCH CLOSE	1
CHAPMAN COURT	13
CHARTER WALK	2
CHEDDON ROAD	3
CHURCHILL WAY	24
COLERIDGE CRESCENT	4
CREEDWELL ORCHARD	15
CROSSWAY	2
DARBY WAY	32
DINHAMS	5
DORCHESTER ROAD	8
DOWELL CLOSE	30
ENMORE ROAD	6
FLETCHER CLOSE	5
GEORGE STREET	25
GRANGE WALK	6
GREENLANDS	30
HARNELL CLOSE	7
HEATHFIELD DRIVE	33
HENDERSON CLOSE	10
HOPE CORNER LANE	16
LEACHS FIELD	9
LYNGFORD PLACE	2
LYNGFORD ROAD	16
MANOR DRIVE	1
MIDDLEWAY	9
MILTON CLOSE	6
MONMOUTH ROAD	27
MOORLAND CLOSE	4
MOORLAND PLACE	34
NEWTON ROAD	31
NORMANDY DRIVE	24
PLAIN POND	4
POLKES FIELD	26
QUANTOCK ROAD	14
RICHARDS CRESCENT	4
ROBIN CLOSE	30
ROLAND CLOSE	18
SLAPES CLOSE	14
SOUTH ROAD	16
SQUIRREL COURT	9
STEDHAMS CLOSE	1
TAUNTFIELD CLOSE	25
TREBOROUGH CLOSE	33
TRINITY ROAD	13
TRISCOMBE ROAD	10
WARWICK ROAD	18
WELLESLEY STREET	39
WILLIE GILL COURT	6
Grand Total	880

Schedule B

Service Specification

Support in Sheltered Housing/Housing Related Support Service

1	Service Description	
1.1	Type and Model of Service	<p>Annual contract value: As per summary financial schedule</p> <p>This Specification is for a housing related support Service. It is expected that service users will have short and/or long term needs met and the Service will be flexible to meet these needs. The service will be targeted to those tenants with the highest level of support needs and are at most risk of requiring a social care service. Those with lower needs will be signposted to other community resources.</p> <p>The Service will be outcome focussed, encompassing a clear exit strategy. Its purpose is to meet the needs of people who have been assessed by the service provider as requiring the most intensive housing related support to enable them to either:</p> <ul style="list-style-type: none"> • Develop the skills to maintain, acquire and establish a new home, or • Maintain their capacity to remain living independently, when they are appropriately accommodated at the time they engage with the Service. <p>The overall objectives of the Service are:</p> <ul style="list-style-type: none"> • To promote/increase independent living in Sheltered Housing. • To provide structured and outcome focussed housing-related support, with goals agreed by the service user and support provider to work towards. • To ensure that risk assessments, support plans and outcomes are flexible and made on an individual case-by-case basis with regular progressive reviews. • To provide a support Service that is targeted to service users with the highest level of assessed support needs. • Support is provided when required and then may be reduced or withdrawn as the Service Users' needs are met.

		<ul style="list-style-type: none"> • On-going support may be provided for Service Users with long term assessed support needs, with at least annual reviews to reassess need. • To work with other professionals e.g. Health, Adult Social Care, Children and Young People Services, Avon & Somerset Probation, Somerset Partnership, the District Housing Options Teams and other agencies as appropriate. This will be achieved by signposting and liaising with community and voluntary agencies as determined by service users identified needs. • Support worker contact with Service Users will usually be planned and agreed with service users through the support planning process in line with the principals of personalisation.
1.2	Details of accommodation (List of Sheltered Schemes the service is delivered from)	See Schedule D: Accommodation List
1.3	Housing related Support Provided for service users with more complex and / or enduring needs	<p>The Service will be personalised to the needs of individuals and will enable Service Users with more complex and / or enduring needs to:</p> <ul style="list-style-type: none"> • Access or maintain tenure for suitable independent accommodation or move-on and provide assistance with tasks associated with taking up independent housing. • Have access to a suitably trained support worker to work with them in a flexible and holistic way to meet their goals and aspirations, promoting their independence and choice. • Receive advice on maintaining their independence within their accommodation, with respect to budgeting, catering and managing the home. • Review safety and security particularly where there is a change of circumstances / health / falls / bereavement / hospital discharge or other critical events to maximise independence and reduce the need for move-on to higher care and support settings. • Access opportunities locally e.g. leisure, cultural, faith, volunteering, education, training and employment. • Access healthcare and receive advice in relation to promoting healthy living. • Access other specialist services when appropriate. • Be encouraged to build or sustain effective social and familial relationships, thereby reducing social

		isolation.
1.4	Referral routes to the high level support service	<ul style="list-style-type: none"> • Self-referral for Service Users aged 18+ years. • Professional referral (with the Service Users agreement) • Friend/family referral (with the Service Users agreement) • Inter-agency referral (with the Service Users agreement) <p>Referral Method</p> <p>By application form By phone call By interview</p>
2	Service Eligibility	
2.1	Primary Client Group	People living within Sheltered Housing in Somerset. (See Schedule E)
3	Service Outcomes	
3.1	Desired outcomes	<p>The Service User is supported to:</p> <p>Be Healthy Better manage physical health Better manage mental health Better manage substance misuse Better manage independent living as a result of assistive technology/aids and adaptations</p> <p>Enjoy and Achieve Participate in chosen training and/or education, Participate in chosen leisure/cultural/faith/informal learning activities Participate in chosen work like/voluntary/unpaid work activities Establish contact with external service/family/friends</p> <p>Staying Safe Maintain accommodation and avoid eviction Secure/obtain settled accommodation Comply with statutory orders and processes (in relation to offending behaviour) Better manage self-harm, avoid causing harm to others, minimise harm/risk of harm from others</p> <p>Economic Well Being Maximise income and reduce debts where economic</p>

		<p>well being is critical to maintaining independence Obtain paid work/Participate in paid work</p> <p>Making a Positive Contribution Greater choice and/or involvement and/or control at service level and within the wider community</p>
4	Staffing	
4.1	Cover arrangements for annual leave and sickness	<ul style="list-style-type: none"> • Staffing levels will be available/adequate at all times to meet the need of service demand • Service Users to be informed of arrangements for staff absences • Cover staff to have appropriate skills, experience and training to be able to maintain a safe, consistent and effective Service • Staffing adequate to meet the needs of the Service User group
4.2	Volunteers involved in Service	DBS checks to be done proportionately to service user involvement

Appendix 3: Equality Impact Assessment – pro-forma

Responsible person	Gary Kingman /Stephen Boland	Job Title: Senior Supported Housing Development Officer / Housing Services Lead	
Why are you completing the Equality Impact Assessment? (Please mark as appropriate)	Proposed new policy/service		
	Change to Policy/service		Change to service.
	Budget/Financial decision – MTFP		
	Part of timetable		
What are you completing the Equality Impact Assessment on (which, service, MTFP proposal)	Taunton Deane Borough Council - Sheltered Housing Service.		
Section One – Scope of the assessment			
What are the main purposes/aims of the policy/decision/service?	Responding to significant changes to the commissioning of housing related support services by Somerset County Council, Taunton Deane Borough Council proposes to deliver a new sheltered housing service that continues to support a arrange of vulnerable groups living within its designated sheltered council housing.		
Which protected groups are targeted by the policy/decision/service?	1. Age; 2. Disability; 3. Gender Reassignment; 4. Pregnancy and Maturity; 5. Race; 6. Religion or belief; 7. Sex; 8. Sexual Orientation; 9. Marriage and civil partnership.		
What evidence has been used in the assessment - data, engagement undertaken – please list each source that has been used The information can be found on....	Engagement: <ol style="list-style-type: none"> 1. Feedback received from TDBC’s Tenants’ Forum members at their meeting held on the 13th October 2015; 2. Feedback received over a two week period in October/November 2015 - meetings were held at sheltered housing meeting halls with over 150 sheltered housing tenants attending; and 3. Feedback received from TDBC’s Tenant Services Management Board members at their meeting held on the 16th November 2015. 		

Section two – Conclusion drawn about the impact of service/policy/function/change on different groups highlighting negative impact, unequal outcomes or missed opportunities for promoting equality

The proposed changes to the sheltered housing service will apply to all sheltered housing tenants and as such no potential discrimination amongst the protected groups has been identified.

There have been no negative equality impacts identified as a consequence of the proposed changes.

I have concluded that there is/should be:

No major change - no adverse equality impact identified	
Adjust the policy/decision/service	
Continue with the policy/decision/service	No adverse equality impact on the protected groups identified as a consequence of proposed changes to sheltered housing services.
Stop and remove the policy/decision/service	

Reasons and documentation to support conclusions

Section four – Implementation – timescale for implementation

The proposed changes will be implemented with effect from April 2016.

Section Five – Sign off

Responsible officer: Gary Kingman / Stephen Boland
Date: 17th November 2015

Management Team: Housing and Community Development.
Date: 17th November 2015

Section six – Publication and monitoring

Published on	
Next review date	Date logged on Covalent

Action Planning

The table should be completed with all actions identified to mitigate the effects concluded.

Actions table						
Service area	Housing and Community Development			Date	November 2015	
Identified issue drawn from your conclusions	Actions needed	Who is responsible?	By when?	How will this be monitored?	Expected outcomes from carrying out actions	
N/a	N/a	N/a	N/a	N/a	N/a	

Taunton Deane Borough Council

Executive - 3 December 2015

The use of Local Development Orders for development sites in the Taunton area as an alternative to a review of the Town Centre Area Action Plan and a Development Plan Document for the Strategic Employment site adjacent to Junction 25 of the M5

Report of the Assistant Director Planning and Environment

(This matter is the responsibility of Executive Councillor Roger Habgood)

1. Executive Summary

The Executive is being asked to recommend to Full Council that the Council uses Local Development Orders (LDOs) as a means by which the Deane House and Strategic Employment site adjacent to Junction 25 for development may be brought forward without the need for an individual planning permission to be issued. Members are also asked to support the principle of the use of LDOs for sites identified in the Taunton Town Centre Area Action Plan (TTCAAP) as an alternative to reviewing the Plan.

2. Background

- 2.1 LDOs were introduced as a planning tool by the Labour Government as part of the suite of planning reforms outlined in the Planning and Compulsory Purchase Order Act of 2004. Up until fairly recently however, take up of LDOs has been quite limited across the Country.
- 2.2 An LDO is a means by which of bringing forward land for development without the need for an individual planning permission to be issued. Instead, development which meets the criteria set out in the Order (which would cover matters such as location, development type and design) would automatically be allowed. LDOs therefore represent an important planning tool which can act as a catalyst to bring forward development and investment by providing certainty: particularly useful in the redevelopment of complex brownfield opportunities.
- 2.3 The process for preparing a Local Development Order is rather complex. The Local Planning Authority must undertake informal consultation outlining the policies it proposes to implement, the development permitted

- and the area to which the Order would relate. It must also set out a 'statement of reasons' that establishes the reasons for making an Order.
- 2.4 As with any planning policy document, in order that the LDO can be justified, and perhaps most importantly deliverable there is a clear need for the document to be based upon sound evidence. To this end it may be necessary for technical work to be prepared to support the LDO which may include detailed design work or masterplanning, an analysis of site constraints and some form of financial viability assessment.
- 2.5 LDOs cannot be required to provide Section 106 obligations which means that sites covered cannot be obliged to provide affordable housing or other financial contributions in order to make development acceptable in planning terms. That said, Community Infrastructure Levy is still applied (although it should be noted that the Taunton town centre sites are zero rated). It appears that some LPAs have required certain improvements or indeed affordable housing by way of planning condition rather than obligation.
- 2.6 There is no definitive process for putting an LDO in-place once preparatory work on the Order and public consultation has been carried out. Many Councils have however, resolved to adopt LDOs at Full Council Meetings since the Orders are effectively Council policy. This should certainly be the case in this instance where the preparation of LDOs used as an alternative to plan preparation. Similarly, there is no established mechanism outlined in Regulations or Guidance outlining the procedure for bringing forward development in-line with any order, although again, it appears that many Councils have required eligible developments to apply for a Certificate of Lawfulness. Further work will need to be done on this once the principle is agreed.
- 2.7 In January 2015 the Government published a consultation: *Building More Homes on Brownfield Land*. It proposed the introduction of measures to ensure the LDO target is met, either by 'designating' Local Planning Authorities as 'underperforming' and therefore giving applicants the ability to apply directly to the Secretary of State for planning permission; or, automatically ruling that where the target is not met, a five year deliverable supply of housing land does not exist.

3. Application of LDOs in Taunton Deane

- 3.1 It would appear that LDOs are a tool which the Government will increasingly expect Local Planning Authorities to use, particularly in relation to brownfield opportunities. With this in mind, this report proposes the preparation of LDOs for some of the brownfield redevelopment sites currently identified in the adopted Taunton Town Centre Area Action Plan (TTCAAP) as well as an alternative to the single issue plan proposed for the Strategic Employment site.

- 3.2 The TTCAAP allocates a number of sites for redevelopment but is now several years old and there is a need to review the assumptions made regarding key sites, and in some cases, this may have a bearing on the mix of uses proposed. By preparing LDOs for sites the Council can reduce the amount of work involved when compared to a review of the Plan, whilst at the same time accelerating the redevelopment of key sites.
- 3.3 Since the Council is also landowner on several of the TTCAAP sites there should be greater assurance that when proposals are formulated for LDO sites they will fit closely with the principles and parameters set out to underpin the Orders themselves as well as other local planning policy and guidance. This should help reduce the tension between the need for flexibility but at the same time ensuring a quality outcome for the Town on critical sites within the Town Centre.
- 3.4 In addition to those sites already allocated for redevelopment in the TTCAAP the Council's own premises and land holdings at Deane House is also considered to be a good candidate site for an LDO should it become available for redevelopment. The site represents previously developed land in close proximity to the town centre and occupies a key location. It is also in a single ownership which makes preparation of an Order simpler and increases certainty of delivery. Further, in the Council's capacity as landowner there would be a desire to see the site brought forward for redevelopment as expediently as possible should it become available and therefore preparation of an LDO seems a logical option for consideration.
- 3.5 In terms of the Strategic Employment site, the preparation of an LDO would not only accelerate the process when compared with the formal development plan route, but would also have the advantage of being a marketing tool for potential occupiers who will have greater certainty over the appropriateness of their use and a quicker and easier process for resolution. The LDO route will still enable the local communities to be involved through consultation and to influence the outcome as would be the case if this site were to be brought forward through the preparation of a development plan as had previously been envisaged.

4. Next Steps

- 4.1 It is proposed to progress LDOs for the Strategic Employment site and potentially the Deane House site as a matter of first priority. In addition there may be further scoping carried out at the same time associated with the preparation of Orders for other key town centre sites.
- 4.2 It is proposed to use the HCA Procurement Framework to procure consultants to carry out this work. This will enable the in house resource to concentrate on a review of the Core Strategy, although there will be clearly still be some work involved for the team who will need to client the projects, be involved in consultation and taking them through Council for adoption.

- 4.3 It is proposed to allocate £100,000 of New Homes Bonus towards the cost of preparing a series of Orders.
- 4.4 As has been stated earlier in this report, prior to any draft LDOs being issued for public consultation, further consideration will need to be given as to how Taunton Deane as the Local Planning Authority will determine conformity with Orders.

5. Finance Comments

- 5.1 The preparation of Local Development Orders would potentially create additional expense for the Council where it is not the landowner since the Orders themselves will need to be underpinned by technical work. In instances where the Council is the landowner the additional expense may be off-set against the sale price of land since much of the technical work required to support a scheme will have already been completed. It is proposed to set aside New Homes Bonus to fund this process.
- 5.2 Where LDOs are prepared and new development proposals come forward there will be a loss of planning application fee income. The Council can however require a Certificate of Lawfulness to be in-place in order to confirm that the development proposed complies with the Order. Other Local Planning Authorities including Aylesbury and Swindon Borough Councils have introduced charges for this process, which can offset any loss of income.

6. Legal Comments

- 6.1 The process for preparing an LDO is set out in the Planning and Compulsory Purchase Order Act of 2004 and updated Regulations.

7. Links to Corporate Aims

- 7.1 Local Development Orders can make a contribution towards achieving the Council's Corporate Aims for 'Quality and Sustainable Growth and Development', 'A Vibrant Economic Environment' and 'A Vibrant Social, Cultural and Leisure Environment.'

8. Environmental Implications

- 8.1 Where LDOs are prepared for specific sites there may particular environmental implications that will need to be taken into account in the drawing up of the Order.

9. Community Safety Implications

- 9.1 No specific implications identified although it is possible such issues will need to be taken into account in the drawing up of some Orders.

10. Equalities Impact

- 10.1 Individual LDOs may be subject to Equalities Impact Assessment.

11. Risk Management

- 11.1 Since LDOs are designed as a means of enabling and speeding up new / redevelopment it will be important that in preparing any Orders the Council can be satisfied that what is proposed is deliverable. As the Council is the landowner of a number of key candidate sites, it is essential that it acts in a consistent, open and transparent manner in putting in place any LDO.

12. Partnership Implications

- 12.1 LDOs may be delivered in partnership with a range of key stakeholders, these may include but need not be limited to; local communities, developers and landowners, and infrastructure providers.

13. Recommendations

- 13.1 That the Executive recommends to Full Council that a series of Local Development Orders be prepared for a number of town centre sites as an alternative to reviewing the Taunton Town Centre Area Action Plan and to seek specific authority to prepare an LDO for the Strategic Employment site and The Deane House site (should it become available for redevelopment).
- 13.2 That £100,000 of New Homes Bonus be allocated to support the preparation of Local Development Orders.
- 13.3 That the Portfolio Holder for Planning Policy and Transportation be authorised to approve the programme for the preparation of further Orders for Taunton Town Centre sites.

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Taunton Deane Borough Council

Executive - 3 December 2015

New Homes Bonus – Funding towards Growth and Regeneration Priorities

Report of the Director – Growth and Development

(This matter is the responsibility of the Leader of the Council, Councillor John Williams)

1 Executive Summary

The purpose of this report is to outline proposals for the allocation of New Homes Bonus funding towards growth and regeneration priorities over the medium term.

2 Background

- 2.1 Growth remains a top priority for the Council. This commitment has been reflected over recent years, by members' allocation of New Homes Bonus (NHB) funding, primarily for growth and regeneration purposes.
- 2.2 In 2013, members approved a list of growth schemes that were intended to have 'first call' on NHB growth funding. The schemes, including total project cost estimated at the time, was as follows:
- Firepool infrastructure and planning (£3.5m)
 - Toneway Corridor Transport improvements (£23m)
 - Junction 25 Improvements (£9.2m)
 - Taunton Strategic Flood Alleviation works (£15m)
- 2.3 It was accepted that NHB receipts would not be sufficient to fund the above schemes in total and that a substantial funding 'gap' would remain in most cases. NHB funding could nevertheless provide an important 'match funding' contribution towards schemes, with support from other funding partners increasing the likelihood of delivery.
- 2.4 Since 2013, the Council has achieved significant success with partners in taking forward its growth priority. Although not an exhaustive list, particular examples of success include:
- Joint agreement (with Somerset County Council) of a *Growth Prospectus for Taunton*, establishing a clear vision for Taunton's economic success and a list of key growth projects to accelerate delivery.
 - Agreement of the *Taunton Rethink* – a refreshed vision for Taunton Town Centre and plans for key sites including Firepool, Coal Orchard and Market House area.

- Funding awards for major transport schemes, including Taunton Rail Station enhancement (£4.6m), Junction 25 improvement (£12m) and dualling of A358 between A303 and J25 (c. £275m).
- Completion of an in-depth study to understand the current and long term (100 years) future flood risk in Taunton, taking account of the proposed town centre developments, planned housing growth and the long term effects of climate change – and subsequent establishment of a joint project delivery team (TDBC and Environment Agency) for the next phase.
- Roll-out of superfast broadband to at least 90 per cent of properties through phase 1 of the *Connecting Devon and Somerset* programme in a £52m contract by end 2016. A further £45m phase 2 roll out will reach a minimum of 95 per cent of properties by end 2018.
- Development of an alternative and commercially viable proposal for the Firepool site, consistent with the *Taunton Rethink*, which will bring forward an exciting mixed use scheme providing over 1800 new jobs and high quality connections from the newly enhanced Railway Station, through to Coal Orchard and the existing Town Centre. A planning application for the scheme will shortly be submitted by the Council's development partner, St Modwen.
- Approval of a Delivery Strategy for the redevelopment of the Coal Orchard site, and appointment of consultants to progress the next phase.
- Transformation of the landmark Market House Building, providing a new home for the Taunton Visitor Centre as well as a new high quality restaurant.
- £1.2m funding for Wiveliscombe Enterprise Centre.
- Shared commitment of key partners to delivery of a major new strategic employment site adjacent to Junction 25, providing up to 4000 jobs and stimulating growth in higher value business. Significant progress has been made in the last 12 months, especially in securing major transport funding, and partners are aiming for first occupiers on site by 2018/19.
- Government funding for a dedicated delivery team for the Monkton Heathfield Urban Extension, providing 4,500 new homes.
- The establishment of strong governance arrangements, including key delivery partners, to build shared commitment and facilitate delivery of priority schemes. This has been a key ingredient in all of the successes highlighted above.
- A very positive report from a Peer Review carried out by the Local Government Association (LGA) in Summer 2015. The LGA commended the Council for making 'brave decisions' and said it was seen as a strong, pro-active and well respected growth partner whose vision is regarded as 'credible and deliverable'.

3 Use of New Homes Bonus – Funding for Growth

Refreshing Growth Funding Priorities

- 3.1 Having made significant progress as summarised above, it is now appropriate for the Council to renew and refresh its plans for allocation of New Homes Bonus, so that spending plans are aligned as far as possible with current and emerging growth priorities. Work has recently been undertaken to update and refresh the outline financial plans for investment in growth and regeneration.
- 3.2 A number of growth spend categories are proposed, reflecting the priorities established in the Taunton Growth Prospectus and aligned with the relevant plans and priorities of key partners, such as Somerset County Council, Environment Agency, Local Enterprise Partnership and the business community. Having such funds allocated will enable the Council to respond quickly to commercial and funding opportunities to support growth, which in turn will facilitate the realisation of Taunton's economic vision and key economic benefits (as defined in the approved Taunton Growth Prospectus), such as: new homes, new enterprises, new and better jobs, increased employment land – new office space and industrial land, and a vibrant town centre.
- 3.3 The table below outlines a number of growth spend categories and NHB commitment proposed for each category over the period 2016/17 – 2020/21:

Growth Spend Categories and Proposed NHB Commitment

Growth Category	Description	NHB commitment
Taunton Strategic Flood Alleviation	<p>Contribution towards a major flood alleviation strategy to enable growth and provide long term protection for properties.</p> <p>The scheme will comprise a large upstream alleviation facility, improvements to Town Centre defences and other measures to be determined.</p> <p>A phase 1 study has already been completed and a strong partnership has been established with the Environment Agency to take the strategy forward to detailed design and implementation. A bid to the Local Enterprise Partnership has been submitted and this has been included in a short list of top growth priorities for Somerset.</p>	£3m
Major Transport Schemes	Transport infrastructure is an important enabler of growth and this allocation will enable the Council to provide a degree of match funding towards priority transport schemes, such as Toneway Corridor and Junction 25. It will also support investment in improving parking	£2.5m

Growth Category	Description	NHB commitment
	provision, access and signage in Taunton Town Centre.	
Town Centre Regeneration	A successful and high quality Town Centre is an important element within the Council's overall economic growth strategy. This allocation will enable investment to bring forward key sites such as Firepool, Coal Orchard, the riverside environment, Market House area, the Railway Station, and general improvements to town centre pedestrian environment	£2.5m
Employment site enabling and promoting enterprise and innovation	This allocation will be used to help remove barriers to the delivery of key employment sites in Taunton Deane and to support the development of innovation centres, working with educational establishments and employers to nurture skills in key areas and help new businesses set up and grow.	£4m
Marketing, promotion and inward investment	This category will enable the promotion of Taunton Deane as a destination for business, including dedicated campaigns and incentives to target priority growth sectors and support business growth and new investment. The LGA Peer Review recommended that the Council should boost its support for marketing and promotion, having made excellent progress on infrastructure projects to improve the environment for business.	£0.5m
Supporting Urban Extension Delivery	Taunton is Somerset's fastest growing settlement, with plans for three major urban extensions already under way or in the pipeline. This funding category will support the planning and delivery of key infrastructure for these new communities.	£4m
Preparation of Local Development Orders (LDOs)	Providing funding to prepare LDOs for key Town Centre sites and other strategic sites, facilitating business growth in Taunton Deane	£0.1m
TOTAL		£16.6m

3.4 The table below shows the proposed NHB funding allocation and indicative spend profile by category, and the NHB balance remaining in each of the financial years 2016/17 – 2020/21. The current projected closing balance (end 2015/16) for unallocated New Homes Bonus is an estimated £1.96m. This takes into account all approved and anticipated commitments to date.

Proposed NHB Allocation and Indicative Spend Profile

Growth project / category	2016/17 £	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Total NHB allocation £
Taunton Strategic Flood Alleviation			1,000,000	1,000,000	1,000,000	3,000,000
Major transport schemes	400,000	800,000	1,000,000	300,000		2,500,000
Town Centre regeneration	500,000	750,000	750,000	500,000		2,500,000
Employment site enabling and innovation to promote Growth		2,000,000	2,000,000			4,000,000
Urban Extensions		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Marketing, Promotion and Inward Investment	100,000	100,000	100,000	100,000	100,000	500,000
Preparation of LDOs	50,000	50,000				100,000
Total NHB allocation	1,050,000	4,700,000	5,850,000	2,900,000	2,100,000	16,600,000
Estimated NHB receipt	3,890,106	4,014,306	3,882,741	3,711,974	3,651,974	
Less allocation to annual GF budget	392,000	392,000	392,000	392,000	392,000	
Indicative year end unallocated NHB balance (rounded)	4,410,000	3,330,000	970,000	1,390,000	2,550,000	

Principles of Spending

3.5 The following are proposed as principles that will guide the spending of allocated NHB funds:

- A business case for funding should be provided to the Director and Portfolio Holder, justifying the proposed investment in terms of contribution to growth and regeneration priorities and/or potential for financial return.
- NHB contributions for physical infrastructure projects should normally be used as match funding, or to attract match funding, from other sources (public/private) as part of a total funding package. This issue will be considered as part of the business case mentioned above. It is noted that NHB funding on its own will not normally be sufficient to fund projects in their entirety.

- NHB funding in the above categories can be used to fund specialist expertise and project related costs that will be required to deliver key schemes, as well as costs associated with 'hard infrastructure'.
- The NHB funding allocation and indicative profile will be refreshed annually (in the Autumn), to ensure that spending plans remain aligned with an evolving picture of external funding secured, opportunities for new funding and new growth priorities.
- The profile of spending shown is indicative. With approval of the Director and relevant portfolio holder, spend may fall outside of the indicative years shown, within the overall sum allocated for the category and subject to sufficient NHB balance being available.
- The principles for NHB spend do not apply to the Community Infrastructure Levy (CIL), for which separate governance arrangements have been established.
- Decisions on project spend within allocated budgets will be taken by the Director – Growth and Development, in consultation with the Leader of the Council and the relevant Portfolio Holder.
- The Growth Steering Group will have an overview of all major spending on growth projects, and additional monitoring by Councillors will occur through on-going Budget Monitoring reports.
- Any significant single items of expenditure (with a value of more than £250,000) will be published in the Weekly Bulletin and therefore subject to the usual 'call in' process.

3.6 The request to support the above prioritisation of New Homes Bonus will enable these outline plans to be factored into the MTFP, with initial requests in respect of 2016/17 being included in the final budget proposals for next year. The medium term proposals are predicated on the NHB funding regime remaining in its current form and also that the levels of funding required are delivered through the annual NHB grant settlement. The proposals will be reviewed each year, and this will need to reflect affordability as well as any changes or updates to priorities.

4 Scrutiny Comments

- 4.1 This report was considered by the Corporate Scrutiny committee 17 November 2015 (as part of the Budget Update and Initial Savings Options report), where the proposed allocation of New Homes Bonus and principles of spending were supported for consideration by the Executive and Full Council.
- 4.2 The main observation made related to decision-making for project spend (ref final bullet point under 'principles of spending', section 3.5), and what level of decisions should be subject to the full democratic decision-making process. This has been subsequently reflected in revisions to the principles of spending (section 3.5).

5 Finance Comments

- 5.1 The New Homes Bonus Grant (NHB) is non-ringfenced which means the Council is free to decide on its use for additional funding towards the Council's key corporate priority of Growth and Regeneration. GF Revenue Estimates – para 5.15/5.16/5.17 (Exec 5 Feb 2015)
- 5.2 The strategic principle set out in the Budget Approach (Corporate Scrutiny 19 September 2013) is that all "unallocated" NHB will be set aside for investment in Growth and Regeneration. This approach is re-enforced by the incorporation of the principle in the framework of "High Level Principles" for future budget setting (MTFP update Sept 2014). Members are also reminded that as part of the Budget Strategy for 2016/17 there is a possibility that final budget proposals to be considered by Council in February will include a recommendation to use NHB reserves to help close the budget gap for next year.
- 5.3 The realigning of NHB funds will support the delivery of the Council's vision and is in-keeping with the aim to regenerate in several growth categories and in turn bring economic benefit and transformation to a wider geographical area.
- 5.4 The longevity of the New Homes Bonus funding arrangements cannot be guaranteed – there is a risk that Government policy could change.

6 Legal Comments

- 6.1 Each of the projects referred to may have legal implications and these will be assessed on a project by project basis.

7 Links to Corporate Aims

- 7.1 As stated in 2.1, Growth remains a top priority for the Council. This commitment has been reflected over recent years, by members' allocation of New Homes Bonus (NHB) funding, primarily for growth and regeneration purposes.

7.2 The council's commitment to 'growth' is reflected in TDBC's Corporate Business Plan, which includes the following strategic aims and objectives:

Aim 1) Quality sustainable Growth & Development:-

- Objective 1) Facilitate a significant increase in the number, quality and range of available houses within the Borough, including the highest achievable proportion of affordable housing
- Objective 2) Deliver the infrastructure necessary to bring forward development opportunities

Aim 2) A vibrant economic environment:-

- Objective 3) Improve the perception of Taunton as a regional centre of economic growth and a place to do business – attracting new businesses whilst supporting existing ones
- Objective 4) Increase the economic activity within the Borough including the number and value of jobs

Additionally, the Council approved the 'Growth Prospectus for Taunton' and Taunton Town Centre 'Rethink' in January 2014.

8 Environmental and Community Safety Implications

8.1 None for the purpose of this report.

9 Equalities Impact

9.1 None for the purpose of this report.

10 Risk Management

10.1 The TDBC Corporate Risk Register includes the following strategic risk:

- *If the Growth Programme is not successful in the delivery of its projects, there is a risk of failure to deliver the ambitions or realise the outcomes and benefits as defined in the Taunton Growth Prospectus and Taunton Rethink.*

10.2 The LGA Peer Challenge report (Sept 2015) also highlighted the following risks:

- *Resources need to be directed to growth priorities to avoid distraction and loss of capacity. Councils and elected Members are ambitious for their areas but at a time of greatly reduced local government resources it will be essential to maintain focus on agreed priorities. Not to do so could put at risk delivery on agreed corporate priorities, including economic growth.*
- *The Council is preparing to address an emerging financial gap of an estimated £1.26m* rising to a cumulative figure of £3.63m* by 2019-*

2020. The risk is that this could worsen if growth is not delivered as planned and highlights the importance of the economic growth priority and programme not only to the area but for the Council.

*Please note – these figures have recently been revised as reported in the Budget Update and Initial Savings Options report to Corporate Scrutiny 17 November 2015. The latest Medium Term Financial Plan now estimates a budget gap for 2016/17 of £1.339m, rising to £3.777m by 2019/20.

- 10.3 NHB income estimates will be influenced by the pace and mix of housing growth delivery, therefore forecasts within the MTFP are indicative only. Changes to the level of funding available will need to be taken into account as part of the annual review of growth spend categories and NHB commitments.

11 Partnership Implications

- 11.1 As described in section 3.5, Principles of spending - NHB contributions for physical infrastructure projects should normally be used as match funding, or to attract match funding, from other sources (public/private) as part of a total funding package. This reflects the reality that most 'growth' projects can only be delivered in partnership with other public and private sector organisations.
- 11.2 The 'Growth Prospectus for Taunton' is a joint publication between TDBC and Somerset County Council, and the growth projects outlined in this publication are endorsed by the Taunton Economic Advisory Board (key public, business and voluntary sector partners).
- 11.3 The Taunton Growth Programme and TDBC Corporate aims and objectives for growth link closely to the wider area's strategic growth objectives as defined in the Somerset Growth Plan, and Heart of the South West Local Enterprise Partnership (HoSWLEP) Strategic Economic Plan.
- 11.4 All 17 local authority partners within the HoSWLEP area are currently committed to developing a joint Statement of Intent towards a devolution deal with Central Government. *'Unlocking productivity by creating the right conditions for growth'* and *'improving connectivity and resilience'* are key ambitions at the core of this.

12 Recommendations

The Executive is recommended to seek the approval of Full Council to:-

- 12.1 Agree the principles of spending (as outlined within the report).
- 12.2 The proposed allocation of New Homes Bonus in 2016/2017 budgets (as part of the Budget approval process).
- 12.3 Incorporate growth spend categories and proposed NHB commitment for 2017/2018 to 2020/2021 within draft MTFP and Capital Programme (subject to annual review).

Background Papers

- MTFP – Corporate Scrutiny report Sept 2014
- Revised Capital Programme Budget Estimates – Full Council 10 Dec 2013
- LGA Peer Challenge report Sept 2015 (e-mailed to all Members 8 Oct 2015)
- A Growth Prospectus for Taunton (report to Executive Jan 2014)
- Taunton Rethink (report to Executive Jan 2014)

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Taunton Deane Borough Council

Executive – 3 December 2015

Financial Monitoring – Quarter 2 2015/2016

Report of the Finance Manager

(This matter is the responsibility of Executive Councillor Richard Parrish)

IMPORTANT NOTE –

In order for this performance information to be debated in the most efficient manner at the Executive Committee, we would encourage Members who have queries with any aspect of the report to contact the appropriate officer(s) named (at the end of the report) **before the meeting** so that information can be collated in advance or relevant officers can be invited to the meeting.

1. Executive Summary

This report provides an update on the projected outturn financial position of the Council for the financial year 2015/16 (as at 30 September 2015).

Monitoring the budget is an important part of the Council's performance management framework.

The overall financial position of the Council remains within 1.0% of the approved budget.

The current forecast outturn for the financial year 2015/16 is as follows:

- the General Fund Revenue Account is forecasting underspend of £0.186m
- the Housing Revenue Account (HRA) is forecasting overspend of £0.102m

The current capital forecast position for 2015/16 is as follows:

- the General Fund Capital Account is forecasting spend of £8.412m with £4.126m to be spent in future years.
- the HRA Capital Account is forecasting spend of £16.621m with £6.838m to be spent in future years.

Also included within this report is a request to recommend a transfer of £250k from HRA general reserves for a large scale stock survey.

2. 2015/16 Financial Position – Quarter 2 Update (to 30th September 2015)

Introduction

- 2.1 This section of the report provides an early indication of the potential variances that could be reported at the end of the financial year 2015/16.
- 2.2 Members will be aware from previous experience that the position can change between ‘in year’ projections and the final outturn position, mainly due to demand-led services. The budget monitoring process involves a detailed review of all budgets. Budget Holders, with support and advice from their accountants, regularly review the position and update their forecasts based on currently available information and knowledge of service requirements for the remainder of the year. As with any forecast there is always a risk that some unforeseen changes could influence the position at the year end, and a number of risks and uncertainties are highlighted within this report. However, the following forecast is considered to be reasonable based on current information. As we are in the second quarter of the year, which can produce some volatility in financial projections, we will continue to monitor this closely through this reporting cycle and provide updates to forecasts for both Corporate Scrutiny and Executive.

General Fund Revenue Account – 2015/16 Forecast Outturn

- 2.3 The overall financial position of the Council is that the General Fund outturn position is currently projected as a net underspend of £0.186m which is 1% below budget.
- 2.4 A summary of the General Fund Revenue Account budget and forecast for the year is included in **Annex A**.
- 2.5 At Q2 the main variances to budget are:

TDBC Assets Income - This service is reporting an underachievement of income against budget of approximately £0.132m, mainly due to vacant units at Blackdown Business Park, the Auction House and Flook House.

Car Parking: This service is reporting an underspend against budget of £0.164m. This is mainly due to additional car parking income (£0.096m) and savings achieved in electricity charges, contract cleaning and parking contract payments (£0.068m).

Deane Helpline: This service is reporting an underspend against budget of £0.040m. This is due to delays in recruitment in respect of an ongoing structure review (£0.026m) and the winning of a large corporate contract (£0.014m).

Rent Rebates: This service is reporting an underspend on budget of £0.114m. This is a demand led service and the underspend represents less than 1% of the annual expenditure. It is being requested as part of this report that £0.100m is transferred into an earmarked Benefits smoothing reserve to mitigate against the effects of changes in the funding of the Pathway for Adults (P4A) service in 2016/17. The expectation is that the County Council will reduce its funding for P4A, caused by funding pressures. This is

likely to lead to increased housing benefit costs to TDBC. Officers are working with TAH to mitigate potential costs.

General Fund - Risk and Uncertainty

- 2.6 Budgets and forecasts are based on known information and the best estimates of the Council's future spending and income. Income and expenditure over the 2015/16 financial year is estimated by budget holders and then reported through the budget monitoring process. During this process risks and uncertainties are identified which could impact on the financial projections, but for which the likelihood, and/or amount are uncertain.
- 2.7 The following risks and uncertainties have been identified through the Q2 process:
- 2.7.1 **Fluctuation in demand for services:** We operate a number of demand-led services and the levels of demand do not always follow a recognisable trend. We therefore have to caveat the forecasts in these areas to account for fluctuations.
- 2.7.2 **General Spend:** It is conceivable by experience that, whilst budget holders are optimistic that they will spend all of their budget, we could see underspends of £0.050m-£0.100m by year end caused by minor underspends in a number of service areas.
- 2.7.3 **Business Rates:** The Business Rates Retention system was introduced in April 2013, and results in the Council sharing in the benefits and risks around business rates growth within the district. A significant risk within the system relates to appeals and refunds, and this has been proven to be a major factor for Taunton Deane Borough Council through the reduction in yield – and significant provision for refunds – in respect of sharp increase in appeals lodged by businesses in 2014/15 but yet to be settled. The income is currently projected to be on budget, however this will continue to be monitored as this can be volatile.
- 2.7.4 **Year End Adjustments:** Certain items are not determined or finalised until the financial year end. For example the final assessment of provisions required for bad debts, and final allocations of support service recharges. These can result in potentially significant differences to current forecasts.
- 2.8 The Council carries protection against risk and uncertainty in a number of ways, such as insurances and maintaining reserves. This is a prudent approach and helps to mitigate unforeseen pressures.

General Fund Reserves

- 2.9 The General Fund reserve balance at the start of the year was £2.109m. The 2015/16 Budget includes a one-off transfer of £0.105m, and the Council also approved an allocation of £0.222m to the Business Rates Smoothing Reserve through the 2014/15 Outturn report in July 2015. The Council received New Burdens grant amounting to £0.081m for property searches in November 2015. The Government provides New

Burdens grant to expenditure that is new to councils. The Council had set aside from revenue £0.101m for the repayment of personal searches and the Government have already paid an interim grant to help mitigate the cost. This sum, if approved as part of this report is to be transferred to the General Fund reserve to offset the sum set aside. This would take the current budgeted balance to £1.863m as at 31 March 2016. If the current outturn forecast remains accurate and the Council takes no corrective action in the year, the potential underspend of £0.186m would also be transferred to this reserve, increasing the projected balance to £2.049m at the end of the financial year (see **Annex C**). This remains above the current minimum balance of £1.500m required in the Council's financial strategy.

Forecast Outturn Summary – Housing Revenue Account

- 2.10 The current forecast outturn for the Council's Housing Revenue Account (HRA) is overspend of £0.102m (0.4% of budget). A summary of the HRA revenue budget and forecast for the year is included in **Annex D**.
- 2.11 The major underspends and overspends forecast for year are summarised as follows:
- 2.12 **Rental Income:** Weekly rental income is currently due to over-recover by £0.138m based on rents in Q2. Rent loss due to void properties is currently approximately 0.7%, less than the 1.9% budgeted. However this is subject to change throughout the year as void levels vary and ongoing Right to Buy sales impact on the rental income received.
- 2.13 **Other Income:** Service charges and charges to leaseholders are also due to over recover by £0.017m and £0.019m respectively. There is also a higher than budgeted contribution for Supporting People of £0.019m due to agreements made after budget setting.
- 2.14 **Housing Management:** Currently there are 10 surveyor vacancies which are being covered by agency staff pending recruitment. This is expected to create a pressure of £0.307m in this area as the vacancies are proving difficult to fill.
- 2.15 **Specialist Works:** Spend on specialist works, largely asbestos testing, is currently expected to exceed budget by £0.098m.
- 2.16 **Responsive Works:** The pressure of £0.155m is due to General Maintenance.
- 2.17 **Voids:** Overall costs on voids is expected to be £0.073m less than budget. The budget is based on 600 voids per annum, with actual voids expected to be 550.
- 2.18 **Communal Areas:** Spend on communal areas for dwellings is forecast to be over budget by £0.180m at outturn. The total budget for general maintenance is £2.098m and communal areas are funded from this budget. This is to be monitored throughout the year.
- 2.19 **Procurement Savings:** Prudent budgeting for procurement savings is likely to result in an underspend.

- 2.20 **Interest Payable:** Due to healthy reserves, external borrowing is not yet needed for the new development schemes, such as Creechbarrow Road. This has reduced the interest payable in 2015/16.
- 2.21 **Provision for Bad Debt:** Provision has been made in the Business Plan for an increased level of unrecoverable debt due to Welfare Reform. Universal Credit has not yet been fully rolled out across the borough, and with only a small number of tenants currently affected it is unlikely that this funding will be needed within this financial year. It is, however, recognised that Welfare Reform is likely to affect the position of the HRA over a longer period than has been allowed for in the Business Plan (with increased provision due to return to 'base' levels in Q4 of 2016/17). In light of this, further work will be undertaken to review the current expected levels of bad debt for this year, with a request that the remainder of the funding to be put in an Earmarked Reserve. This would be used in future years to prevent large movements in bad debt affecting the bottom line of the HRA.

HRA - Risk and Uncertainty

- 2.22 As with the General Fund, budgets and forecasts are based on known information and the best estimates of the Council's future spending and income. Income and expenditure over the financial year 2015/16 is estimated by budget holders and then reported through the budget monitoring process. During this process risks and uncertainties are identified which could impact financial projections, but for which the likelihood and/or amount are uncertain.
- 2.23 The following risks have been identified through the Q2 process:
- 2.23.1 **Rental Income:** As stated above, rental income fluctuates due to Voids and Right to Buy, as well as new acquired or built properties becoming tenanted and therefore providing rental income to support the costs of the service.
- 2.24 The Council carries protection against risk and uncertainty in a number of ways, such as insurances and maintaining reserves.

Housing Revenue Account Reserves

- 2.25 The HRA reserves ("working balance"), at the start of the year were £3.484m, and the Council approved an allocation of £0.776m for a number of initiatives and investment in services through the 2014/15 Outturn report in July 2015. This reduces the current budgeted balance to £2.708m, and is forecast to be £2.606m at the end of the current financial year (see **Annex F**) based on current projected outturn. This is above the minimum recommended reserve level of £1.800m.

Budget Changes

- 2.26 There are no new requested "Supplementary Estimates and Returns" in the General Fund included in this report (see **Annex G**).

2.27 **Stock Condition Surveys - £250k**

- 2.28 As part of the ongoing HRA Business Plan Review, a large piece of work is underway to look at the investment needed in our homes over the next 30 years. However, this has identified that further work is needed to update our current stock condition data.
- 2.29 Stock condition data, is information held against each dwelling relating to when each individual building component will need to be replaced, and the corresponding estimated costs of replacing each component as required. This information allows TDBC to not only identify future plans of work, but crucially to inform the business plan of levels of investment required over the short and long term (up to 30 years).
- 2.30 In addition to this, TDBC are undertaking a piece of wider asset management work, to identify the overall performance of groups of properties to ensure they are worth investing in or whether alternative solutions should be sought.
- 2.31 Over the last 5 years some stock condition data has been updated when work has been undertaken, however there have been no proactive surveys. This has led to some information being updated, for instance when a kitchen has been installed, but not all records, and not enough to give confidence in the data.
- 2.32 In order to identify the future works needed, which in turn will inform the Business Plan Review, we need to fully reflect the condition of the stock in our stock condition data.
- 2.33 This will not only give a true indication of works needed across the 30 years of the Business Plan, but will also allow informed decisions to be made regarding asset management. This will include the sale of housing in accordance with the sale of high value housing, as included in the Housing and Planning Bill.
- 2.34 Having considered the possible option of undertaking a desktop exercise, in an attempt to rectify the issues within the database, we have concluded that this will be extremely time consuming and resource intensive with a low probability of reaching a successful outcome. Consequently we recommend to commission a new stock condition survey of the housing stock.
- 2.35 Ideally a full survey would be undertaken. However this is likely to be time and cost prohibited, consequently it is recommended that a 50% survey (approximately 2,900 inspections) is undertaken.
- 2.36 The cost of commissioning this number of surveys, along with fully updating our system to ensure that it is fit for purpose, is expected to be in the region of £250k.
- 2.37 It is therefore requested that a supplementary estimate of £250k is added to the 2015/16 budget, funded from general reserves.
- 2.38 This will reduce the HRA general reserves balance to £2.458m, with a forecast of £2.356m at the end of the financial year. This is comfortably above the minimum

recommended balance of £1.800m.

Deane DLO Trading Account

- 2.39 At Q2 the DLO is not forecasting an over/underspend/over recovery after contributing £0.101m to the General Fund. Any surplus will be transferred to the DLO trading reserve. Due to the complexities and significant monies involved in the DLO operation, the year-end outturn forecast is a best estimate at this point in time. This forecast outturn needs to be flagged as a risk and will be continually monitored.
- 2.40 The Trading Account Reserves Position balance brought forward of £0.679m (see **Annex H**) relates to a retained trading surplus of £0.314m, plus capital reserves set aside to support investment in the service: £0.025m for fuel tanks; and £0.340m to fund vehicle replacement.
- 2.41 As agreed within the transformation plan, continuous improvement of DLO services will enhance all aspects of operational efficiency and effectiveness.
- 2.42 A Trading Account Summary and Reserves Position Statement for the DLO are included in **Annex H**. The trading account reserves are reported as part of the General Fund Earmarked Reserves balance.

Deane Helpline Trading Account

- 2.43 The Deane Helpline is currently underspent on budget, forecasting a year end outturn net deficit of £0.040m.
- 2.44 There are no funds held in the Deane Helpline Trading Account Reserve.
- 2.45 The fundamental service review of Deane Helpline to address the costs to the General Fund of operating the service is ongoing, and various options are being explored.

Forecast Outturn Summary – General Fund Capital Programme

- 2.46 The General Fund approved Capital Programme is currently £12.543m. This relates to schemes which will be completed over the next five years. Of this, Budget Holders are projecting that £8.412m is planned to be spent during 2015/16 with £4.126m due to be spent in future years. The Council is supporting this investment through the use of Capital Grants and Contributions, Capital Receipts, Revenue Funding and Borrowing.
- 2.47 The major areas of capital spend planned for 2015/16 include £0.700m for the loan to Somerset County Cricket Club, £0.472m of Disabled Facility Grants, £0.315m for DLO vehicles and plant acquisition, £0.430m of grant support for private and social sector housing and £5.252m for Blackbrook Swimming Pool.
- 2.48 Of the £4.126m due to be spent in future years £0.860m relates to the JMASS IT Project, £0.335m to Crematorium Chapel Roof, £800k investment in employment land in Taunton, £1.027m to Firepool Access, £0.493m Car Park Major Repairs, £0.231m

grant support for private and social sector housing, £0.375m Creech Castle Improvements.

- 2.49 A summary of the General Fund Capital Programme budget and forecast for the year is included in **Annex I**.

Forecast Outturn Summary – Housing Revenue Account Capital Programme

- 2.50 The approved HRA capital programme is £23.459m, of which £12.927m relates to works on existing dwellings and £10.532m for the provision of new housing through development.
- 2.51 £9.202m of the capital budget in the HRA relates to major works on existing dwellings and includes works such as kitchens, bathrooms, heating systems, roofs, doors and windows. Contracts are now in place for kitchens and bathrooms replacement, air source heat pump installations and door entry systems. Contracts for the replacement of heating systems and fascia and soffits are due to start within the next quarter. Due to delays in the start of these contracts, £2.506m of the budget will be re-profiled into future years to cover the work to be completed by the contractors. The profiling of capital spend will be looked at in more detail as part of the Business Plan Review later in the year. Actual spend at Q2 is £1.276m. This is lower than would be expected at this point largely due to invoicing in arrears and some contracts starting mid-year.
- 2.52 £2.216m relates to other works such as disabled facilities adaptations, asbestos removal, external wall insulations and extensions. This is expected to be largely on track, although £0.192m expenditure relating to environmental improvements (used, for example, for scooter stores and additional car parking spaces), and extensions may slip into 2016/17. This is due to the large lead in times required for new schemes. The IT Development Budget is also likely to slip by £0.207m.
- 2.53 £1.509m relates to the new budget for adding solar PV systems to dwellings. This is currently underway and is close to completion.
- 2.54 The remaining budget of £10.532m is for the provision of new housing through the Creechbarrow Road, Phase 1 sites and Weavers Arms new builds and the buyback of dwellings previously sold through Right to Buy. These are currently expected to complete within budget, with Phase 1 sites pending final completion and Creechbarrow Road set to complete in 2016/17. £1.262m of the £4.862m of the remaining budget is to be re-profiled. Weavers Arms, Oaken Ground is still in the early stages of development and will not complete during 2015/16. As such £2.671m of the Weavers Arms budget is not expected to be used in 2015/16 and is to be re-profiled into later years.
- 2.55 A summary of the HRA Capital Programme budget and forecast for the year is included in **Annex I**.

3. Legal Comments

3.1 There are no legal implications associated with this report.

4. Links to Corporate Aims

4.1 The financial performance of the Council underpins the delivery of corporate priorities and therefore all Corporate Aims.

5. Environmental and Community Safety Implications

5.1 None for the purpose of this report.

6. Equalities Impact

6.1 None for the purpose of this report.

7. Risk Management

7.1 Financial controls are operated throughout the year to manage financial risks, which are subject to review through internal and external audit, as well as through reporting to the Corporate Governance Committee.

8. Partnership Implications

8.1 A wide range of council services are provided through partnership arrangements e.g. Tone Leisure for leisure services. The cost of these services is reflected in the Council's financial outturn position for the year.

9. Corporate Scrutiny Committee Comments

9.1 Clarification was sought and provided in relation to the new burdens grant received. The Government had issued additional funding that had not been expected when setting the original budget. Therefore it was being proposed for this sum to be transferred back to General Reserves helping to offset the sum originally set aside from revenue for the repayment of personal searches.

9.2 Members raised a question around the predicted spend of £0.307m in relation to the use of agency staff spend due to surveyor vacancies. It was reported that it was proving difficult to recruit to fill the existing vacancies, leading to temporary agency staff having to be employed.

9.3 P4A Funding. Reductions in funding from SCC to Taunton Association for the Homeless (TA) in respect of supported accommodation for vulnerable homeless people may place a pressure on TDBC's HB costs. Indications are that SCC will continue to provide some funding but at reduced level, and TDBC officers are working with TAH to review costs and affordability. A cost pressure has been reflected in the Council's draft budget estimates for 2016/17. Members queried whether the reduction

of SCC funding would have a disproportionate effect on Taunton as it's a County town. The response provided is that the effect may be varied but will impact the whole County.

- 9.4 Cricket Club Loan. Clarification was sought about the amount of Loan included in the Capital budget. Members were advised that £0.300m had been drawn down in 2014/15 with the remaining £0.700m issued in the current financial year.
- 9.5 Annex H – DLO Trading Account. Clarification was requested in relation to the Net Recharges figure of £0.775m and the Offset IFRS Technical Accounting Adjustments figure of £0.246m. The £0.775m is in respect of a support service charge (Finance, IT, etc.) to the DLO and the £246k is in respect of employer pension costs that the Authority has to account for under accounting regulations.
- 9.7 Car Park Improvements (Capital). Clarification was sought in relation to the 2015/16 current budget figure of £0.239m. It was stated that this consisted of the 2015/16 original budget of £0.126m, carried forward budget at the year end from 2014/15 of £0.042m. In addition this includes £0.071m 'profiled' budget – this effectively represents an element of the previous year's budget approval that was planned to be spent in 2015/16 (as capital project costs often span more than one financial year).

10. Recommendations

- 10.1 It is recommended that the Executive note the Council's financial performance as at the end of Quarter 2.
- 10.2 Executive recommends that Full Council approves the request to transfer the £0.081m New Burdens Grant income on Property Searches to the General Reserve.
- 10.3 Executive is recommended to approve the request to transfer £0.100m underspend on Rent Rebates to a Benefits smoothing reserve to cover the potential effects on Housing Benefits of P4A.
- 10.4 Executive recommends that Full Council approves a supplementary estimate in 2015/16 of £250,000 funded from HRA reserves. This is to commission a survey of 50% of the housing stock, and the updating of the stock condition database.

Contact:

Steve Plenty

Finance Manager

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ANNEX A

GENERAL FUND REVENUE ACCOUNT SUMMARY 2015/16

	Current Budget £000s	Forecast Outturn £000s	Forecast Variance £000s
Service Portfolios			
Community Leadership	574	574	0
Corporate Resources	1,264	1,150	(114)
Economic Development, Asset Management, Arts & Tourism	1,353	1,485	132
Environmental Services	4,510	4,510	0
General Services	1,065	1,065	0
Housing Services	2,432	2,432	0
Planning, Transportation & Communications	(1,658)	(1,822)	(164)
Sports, Parks & Leisure	2,791	2,791	0
West Somerset(Administration)	(2)	(2)	0
Net Cost of Services	12,329	12,183	(146)
Other Operating Costs and Income			
Deane Helpline Trading Account	80	40	(40)
DLO Trading Account	(101)	(101)	0
Interest and Investment Income	(314)	(314)	0
Parish Precepts & Special Expenses	620	620	0
Capital Financing from GF Revenue (RCCO)	649	649	0
Appropriations	(148)	(148)	0
Repayment of Capital Borrowing (MRP)	562	562	0
Transfers to Capital Adjustment Account	(2,536)	(2,536)	0
Transfers To/(From) Earmarked Reserves	2,142	2,142	0
Transfers To/(From) General Reserves	(105)	(105)	0
Transfers To/(From) Pension Reserve	0	0	0
Total Other Operating Costs and Income	849	809	(40)
NET EXPENDITURE BEFORE GRANTS AND TAXATION	13,178	12,992	(186)
Business Rates and Council Tax Income	(9,999)	(9,999)	0
New Homes Bonus Grant	(3,179)	(3,179)	0
TOTAL FUNDING	(13,178)	(13,178)	0
PROJECT (UNDER)/OVERSPEND FOR THE YEAR	0	(186)	(186)

ANNEX B

GENERAL FUND REVENUE ACCOUNT FORECAST VARIANCES TO BUDGET 2015/16

	Port- folio	Cost Centre Description	Forecast Variance Updates				Variance explanation	Management Action
			Q1 £k	Q2 £k	Q3 £k	Total £k		
1	ECD	TDBC Assets	132			132	Q1 projected underachievement of income against budget of approximately £132k, mainly due to vacant units at Blackdown Business Park, the Auction House and Flook House.	Budget holder will review costs with the aim of mitigating the shortfall.
2	PTC	Car Parking		(164)		(164)	Additional income received (£96k) and savings on electricity charges, contract cleaning and parking contract payments (£68k).	Budget holder will review income and expenditure budgets as part of 2016/17 budget process
3		Deane Helpline		(40)		(40)	Delays in recruitment due to an ongoing structure review (£26k) and winning a large corporate tender (£14k).	Budget holder will complete structural review.
4	COR	Rent Rebates		(114)		(114)	Demand led service and underspend is less than 1% of gross expenditure	Budget holder will continually monitor expenditure and income.
		GRAND TOTAL	132	(318)		(186)		

Key: Portfolios

COM	Community Leadership
COR	Corporate Resources
ECD	Economic Development, Asset Management, Arts & Tourism
ENV	Environmental Services
GEN	General Services
HSG	Housing Services (Non-HRA)
PTC	Planning and Transportation/Communications
SPL	Sports, Parks & Leisure

OTH	Other Central Costs and Income
-----	--------------------------------

ANNEX C

GENERAL FUND RESERVES SUMMARY 2015/16

	£k	Current Budget & Forecast £k
Balance Brought Forward 1 April 2015		2,109
<u>2015/16 Original Budget – One-off transfer from Reserves</u>		(105)
<u>Supplementary Estimates</u>		
<u>Transfer 2014/15 underspend to Business Rates Smoothing Earmarked Reserve</u>	(222)	
Sub-total		(222)
<u>Returns</u>		
New Burdens Grant		81
Sub-total		0
Budgeted Balance March 2016		1,863
Projected Outturn 2015/16		186
Projected Balance Carried Forward 31 March 2016		2,049

HOUSING REVENUE ACCOUNT SUMMARY 2015/16

	Current Budget £'000	Forecast Outturn £'000	Forecast Variance £'000
Income			
Dwelling Rents	(24,933)	(25,071)	(138)
Non Dwelling Rents	(565)	(565)	0
Charges for Services/Facilities (Service Charges, Rechargeable Repairs, Leaseholder Charges)	(1,031)	(1,063)	(32)
Contributions Towards Expenditure	(402)	(421)	(19)
Total Income	(26,931)	(27,120)	(189)
Expenditure			
Repairs and Maintenance	7,272	7,452	180
Supervision & Management	5,848	6,155	307
Rents, Rates, Taxes and Other Charges	339	519	180
Capital Charges – Depreciation and Impairment	6,745	6,745	0
Debt Management Expenses	8	8	0
Provision for Bad Debt	515	515	0
Total Expenditure	20,727	21,394	667
Other Costs & Income			
CDC Costs	206	206	0
Interest Payable	2,960	2,759	(201)
Interest and Investment Income	(51)	(51)	0
Revenue Contribution to Capital	873	873	0
Provision for Repayment of Debt	893	893	0
Social Housing Development Fund	1,000	1,000	0
Procurement Savings	323	148	(175)
Transfers To/(From) Earmarked & Other Reserves	0	0	0
Total Other Costs & Income	6,204	6,029	(376)
NET (SUPLUS)/DEFICIT FOR THE YEAR	0	102	102

ANNEX E**HOUSING REVENUE ACCOUNT FORECAST VARIANCES TO BUDGET 2015/16**

	Cost Centre Description	Forecast Variances Updates				Variance explanation	Management Action
		Q1 £k	Q2 £k	Q3 £k	Total £k		
1	Income	(174)	(15)		(189)	As per main report.	Budget holder will review on a monthly basis as per the HRA Business Plan.
2	Expenditure	162	129		291	As per main report.	Budget holder will review on a monthly basis as per the HRA Business Plan.
	TOTALS	(12)	214		102		

ANNEX F

HOUSING REVENUE ACCOUNT RESERVES SUMMARY 2015/16

	£k	Current Budget & Forecast £k
Balance Brought Forward 1 April 2015		3,484
<u>Supplementary Estimates</u>		
Initiatives approved utilising 204/15 underspend	(776)	
Subtotal		(776)
<u>Returns</u>		
Subtotal		0
Budgeted Balance March 2016		2,708
Projected Outturn 2015/16		(102)
Projected Balance Carried Forward 31 March 2016		2,606

BUDGET VIREMENTS FOR APPROVAL

None requested in Quarter 1

#	Fund	From		To		Explanation	
		Amount £	Heading	Amount £	Heading		
			Total Revenue Budget Virements				

ANNEX H

DEANE DLO TRADING ACCOUNT AND RESERVES SUMMARY

	2015/16		
	Income £'000	Expenditure £'000	Net £'000
(Surplus)/Deficit for the year:			
Grounds Maintenance	(3,332)	2,831	(501)
Building Maintenance	(5,527)	4,768	(759)
Trading (Surplus) / Deficit Before Adjustments	(8,859)	7,871	(1,260)
Capital Charges & Income			140
Net Recharges			773
Offset IFRS* Technical Accounting Adjustments			246
Adjusted Trading (Surplus) before Contributions			(101)
Contribution to General Fund			101
Contribution from Trading Reserve			0
Trading Surplus After Adjustments and Contributions			(0)
Surplus transferred to Trading Account Reserve			(0)
	Reserves £000s		
	Vehicle	Capital Replacement	Trading
Reserve balance brought forward 1 April	(340)	(25)	(314)
Retained Trading (Surplus) / Deficit			
Transfer to Capital Replacement Reserve Fund			
Transfer to Vehicle Replacement Reserve Fund			
Other transfers			
Reserve balance carried forward 31 March	(340)	(25)	(314)

Notes:

1. These are forecast figures provided by managers from the DLO, and may be subject to change as the year progresses.

Scheme	Original Budget 2015-16 £	Carry Forward 2014-15 £	Profiled Budget 2015-16 £	Revenue Contributions 2015-16 £	Current Budget 2015-16 £	Actual Spend 30.09.2015 £	Forecast Spend Rest of Year £	Total Spend in 2015/16 £	Total Spend v Current Budget £	Forecast Spend in Future Years £	Total Programme Spend £	Forecast Programme Variance £
Community Leadership												
Swim Pool PV Cells	-	-	5,600	-	5,600	-	-	-	(5,600)	5,600	5,600	-
Total Community Leadership	-	-	5,600	-	5,600	-	-	-	(5,600)	5,600	5,600	-
Corporate Resources												
PC Refresh Project	60,000	2,600	-	-	62,600	15,673	46,927	62,600	-	-	62,600	-
Members IT Equipment	-	-	9,700	-	9,700	615	9,085	9,700	-	-	9,700	-
IT Infrastructure	-	23,200	-	-	23,200	212	22,988	23,200	-	-	23,200	-
SCCC Loan	-	-	700,000	-	700,000	700,000	-	700,000	-	-	700,000	-
Gypsy Site	-	25,000	-	-	25,000	-	25,000	25,000	-	-	25,000	-
Joint Mgt & Shared Services Project	-	14,600	845,200	-	859,800	-	-	-	(859,800)	859,800	859,800	-
Single IT Platform	-	-	79,800	-	79,800	17,500	62,300	79,800	-	-	79,800	-
Special Expenses Play Grants	-	-	16,800	-	16,800	-	16,800	16,800	-	-	16,800	-
Total Corporate Resources	60,000	65,400	1,651,500	-	1,776,900	734,000	183,100	917,100	(859,800)	859,800	1,776,900	-
Environmental Services												
Waste Containers	50,000	2,200	-	-	52,200	-	52,200	52,200	-	-	52,200	-
Mercury Abatement	-	3,800	-	-	3,800	-	3,800	3,800	-	-	3,800	-
Crematorium Chapel Roof	-	155,000	180,000	-	335,000	-	-	-	(335,000)	335,000	335,000	-
Cemetery Extension - Crematorium	-	-	77,730	-	77,730	55,267	22,463	77,730	-	-	77,730	-
Cemetery Vehicles	-	-	25,000	-	25,000	-	25,000	25,000	-	-	25,000	-
Total Environmental Services	50,000	161,000	282,730	-	493,730	55,267	103,463	158,730	(335,000)	335,000	493,730	-
Housing Services												
Energy Efficiency	-	29,900	-	-	29,900	-	29,900	29,900	-	-	29,900	-
Landlord Accreditation Scheme	-	5,000	-	-	5,000	-	5,000	5,000	-	-	5,000	-
Wessex Home Improvement Loans	-	10,400	-	-	10,400	5,340	5,060	10,400	-	-	10,400	-
DFGs Private Sector	388,000	34,300	49,840	-	472,140	163,254	308,886	472,140	-	-	472,140	-
Grants to RSLs	-	455,600	205,000	-	660,600	-	660,600	430,000	(230,600)	230,600	660,600	-
Deane Helpline Equipment Replacement	25,000	-	0	-	25,000	7,384	17,616	25,000	-	-	25,000	-
Total Housing Services	413,000	535,200	254,840	-	1,203,040	175,978	1,027,062	972,440	(230,600)	230,600	1,203,040	-
Ec Dev, Asset Management, Arts & Tourism												
DLO Vehicles Acquisitions	180,000	104,600	-	-	284,600	184,637	99,963	284,600	-	-	284,600	-
DLO Plant	23,000	7,500	-	-	30,500	8,767	21,733	30,500	-	-	30,500	-
PT Longrun Meadow Bridge	-	25,000	78,000	-	103,000	-	103,000	103,000	-	-	103,000	-
PT High Street Project	-	700	-	-	700	(870)	1,570	700	-	-	700	-
DLO System	-	102,400	-	-	102,400	-	102,400	102,400	-	-	102,400	-
PT Castle Green	-	-	218,000	-	218,000	18,321	199,679	218,000	-	-	218,000	-
PT High St Retail	-	2,800	-	-	2,800	-	2,800	2,800	-	-	2,800	-
PT Coal Orchard	-	2,500	-	-	2,500	-	2,500	2,500	-	-	2,500	-
PT Signage	-	200	-	-	200	-	200	200	-	-	200	-
Brewhouse	-	5,000	-	-	5,000	-	-	-	(5,000)	-	-	(5,000)
Thales Site	-	10,000	790,000	-	800,000	-	800,000	-	(800,000)	800,000	800,000	-
Creech Castle Improvements	-	375,000	-	-	375,000	-	-	-	(375,000)	375,000	375,000	-
Firepool Access	-	33,000	1,000,000	-	1,033,000	5,890	1,027,110	5,890	(1,027,110)	1,027,110	1,033,000	-
Relocation of Tourist Information Centre	120,000	28,000	-	-	148,000	143,590	4,410	148,000	-	-	148,000	-
Total Ec Dev, Asset Management, Arts & Tourism	323,000	696,700	2,086,000	-	3,105,700	360,335	2,365,365	898,590	(2,207,110)	2,202,110	3,100,700	(5,000)
Planning, Transport & Communications												
Paul Street Car Park Major Repairs	-	-	340,600	-	340,600	-	-	-	(340,600)	340,600	340,600	-
Canon St Car Park	-	900	-	-	900	-	900	900	-	-	900	-
Car Park Improvements	126,000	42,200	70,800	-	239,000	36,987	50,000	86,987	(152,013)	152,013	239,000	-
Total Planning, Transport & Communications	126,000	43,100	411,400	-	580,500	36,987	50,900	87,887	(492,613)	492,613	580,500	-

Sports Parks and Leisure (excluding S106)												
Grants to Halls and Sports Clubs	10,000	-	41,400	-	51,400	-	51,400	51,400	-	-	51,400	-
Grants to Parishes Play Equipment	10,000	7,500	4,500	-	22,000	-	22,000	22,000	-	-	22,000	-
Replacement Play Equipment	20,000	4,100	-	-	24,100	-	24,100	24,100	-	-	24,100	-
Station Road Swimming Pool	-	27,700	-	-	27,700	-	27,700	27,700	-	-	27,700	-
Blackbrook Swimming Pool	-	748,400	4,369,500	134,512	5,252,412	1,380,094	3,872,318	5,252,412	-	-	5,252,412	-
Total Sports Parks and Leisure	40,000	787,700	4,415,400	134,512	5,377,612	1,380,094	3,997,518	5,377,612	-	-	5,377,612	-
Total GF (excluding s106)	1,012,000	2,289,100	9,107,470	134,512	12,543,082	2,742,661	7,727,408	8,412,359	(4,130,723)	4,125,723	12,538,082	(5,000)

Sports Parks and Leisure (S106)												
Wellington Skate Park	-	-	-	-	-	(8,712)	8,712	-	-	-	-	-
Lyngford Skate Ramps	-	-	-	-	-	4,762	(4,762)	-	-	-	-	-
Wellington Pavilion	-	-	-	-	-	120	(120)	-	-	-	-	-
Langford Budville Play Area	-	-	-	-	-	612	(612)	-	-	-	-	-
Farriers Green	-	-	-	-	-	7,390	(7,390)	-	-	-	-	-
Staplegrave Play Area	-	-	-	-	-	3,500	(3,500)	-	-	-	-	-
Hudson Way	-	-	-	-	-	39,708	(39,708)	-	-	-	-	-
Churchingford	-	-	-	-	-	8,607	(8,607)	-	-	-	-	-
Leycroft Park	-	-	-	-	-	(4,369)	4,369	-	-	-	-	-
Hamilton Park	-	-	-	-	-	(5,168)	5,168	-	-	-	-	-
Trull	-	-	-	-	-	4,000	(4,000)	-	-	-	-	-
S106 Wellington Basins	-	-	-	-	-	2,496	(2,496)	-	-	-	-	-
Total Sports Parks and Leisure (including s106)	-	-	-	-	-	52,946	(52,946)	-	-	-	-	-
Total GF (including s106)	1,012,000	2,289,100	9,107,470	134,512	12,543,082	2,795,607	7,674,462	8,412,359	-4,130,723	4,125,723	12,538,082	-5,000

Housing Revenue Account												
HRA Kitchens	635,000	721,300	-	-	1,356,300	24,692	375,308	400,000	(956,300)	956,300	1,356,300	-
HRA Bathrooms	1,640,000	292,800	-	-	1,932,800	338,888	1,521,112	1,860,000	(72,800)	72,800	1,932,800	-
HRA Roofing	50,000	-	-	-	50,000	(5,358)	65,358.06	60,000	10,000	(10,000)	50,000	-
HRA Windows	50,000	96,000	-	-	146,000	45,236	154,764	200,000	54,000	(54,000)	146,000	-
HRA Heating Improvements	2,220,000	674,000	-	-	2,894,000	87,664	1,210,336	1,298,000	(1,596,000)	1,596,000	2,894,000	-
HRA Doors	460,000	170,500	-	-	630,500	283,706	346,294	630,000	(500)	500	630,500	-
HRA Fire Safety Works in Communal Areas	165,000	169,200	-	-	334,200	138,141	201,859	340,000	5,800	(5,800)	334,200	-
HRA Fascias and Soffits	460,000	408,700	-	-	868,700	(5,798)	874,498	868,700	-	-	868,700	-
HRA Air Source Heat Pumps	695,000	14,500	-	-	709,500	316,466	393,034	709,500	-	-	709,500	-
HRA Door Entry Systems	205,000	65,000	-	-	270,000	43,702	276,298	320,000	50,000	(50,000)	270,000	-
Other External Insulations	10,000	-	-	-	10,000	8,804	1,196	10,000	-	-	10,000	-
	6,590,000	2,612,000	-	-	9,202,000	1,276,143	5,420,057	6,696,200	(2,505,800)	2,505,800	9,202,000	-
HRA Aids and Adaptations	120,000	-	-	-	120,000	25,284	94,716	120,000	-	-	120,000	-
HRA DFGs	315,000	-	-	-	315,000	91,468	223,532	315,000	-	-	315,000	-
Garages	30,000	-	-	-	30,000	-	30,000	30,000	-	-	30,000	-
Sewerage Treatment Plants	20,000	-	-	-	20,000	-	20,000	20,000	-	-	20,000	-
HRA Meeting Halls	30,000	-	-	-	30,000	975	29,025	30,000	-	-	30,000	-
HRA Unadopted Areas	45,000	-	-	-	45,000	12,031	32,969	45,000	-	-	45,000	-
HRA Asbestos Works	260,000	-	-	-	260,000	59,176	200,824	260,000	-	-	260,000	-
HRA Tenants Improvements	5,000	-	-	-	5,000	-	5,000	5,000	-	-	5,000	-
Sustainable Energy Fund	100,000	446,400	-	-	546,400	218,312	328,088	546,400	-	-	546,400	-
Environmental Improvements	50,000	262,000	-	-	312,000	21,926	128,074	150,000	(162,000)	162,000	312,000	-
Extensions	-	160,000	-	-	160,000	344	129,656	130,000	(30,000)	30,000	160,000	-
HRA Community Alarms	-	65,800	-	-	65,800	57,218	8,581.81	65,800	-	-	65,800	-
HRA IT Development	100,000	206,900	-	-	306,900	13,330	86,670	100,000	(206,900)	206,900	306,900	-
	1,075,000	1,141,100	-	-	2,216,100	500,064	1,317,136	1,817,200	(398,900)	398,900	2,216,100	-
HRA PV Systems	-	1,509,100	-	-	1,509,100	1,274,433	234,667	1,509,100	-	-	1,509,100	-
	-	1,509,100	-	-	1,509,100	1,274,433	234,667	1,509,100	-	-	1,509,100	-
HRA Creechbarrow Road	-	4,862,000	-	-	4,862,000	1,147,136	2,452,864	3,600,000	(1,262,000)	1,262,000	4,862,000	-

HRA Phase 1: Vale View, West Bag	-	253,400	-	-	253,400	6,532	246,868	253,400	-	-	253,400	-
HRA Phase 1: Bacon Drive	-	550,400	-	-	550,400	(15,336)	565,736	550,400	-	-	550,400	-
HRA Phase 1: Normandy Drive	-	366,100	-	-	366,100	42,338	323,762	366,100	-	-	366,100	-
HRA Buybacks	-	161,100	-	-	161,100	103,376	57,724	161,100	-	-	161,100	-
HRA Social Housing Development Program	1,000,000	-	-	-	1,000,000	-	1,000,000	1,000,000	-	-	1,000,000	-
HRA Weavers Arms	-	3,338,500	-	-	3,338,500	85,815	581,885	667,700	(2,670,800)	2,670,800	3,338,500	-
	1,000,000	9,531,500	-	-	10,531,500	1,369,861	5,228,839	6,598,700	(3,932,800)	3,932,800	10,531,500	-
Total HRA	8,665,000	14,793,700	-	-	23,458,700	4,420,501	12,200,699	16,621,200	(6,837,500)	6,837,500	23,458,700	-

Taunton Deane Borough Council

Executive – 3 December 2015

Fees and Charges 2016/2017

Report of the Finance Manager

(This matter is the responsibility of Executive Councillors Patrick Berry, Terry Beale, Richard Parrish and Mark Edwards)

1. Summary

- 1.1 This report sets out the proposed fees and charges for 2016/17.
- 1.2 The Executive is invited to consider the proposed fees before their submission to Full Council for approval.

2. Background

- 2.1 Taunton Deane Borough Council charges the public for some services that they use. Some of these charges are set by Central Government whilst others are set by us.

The services that TDBC charge for and are covered by this report are:

- Cemeteries and Crematorium
- Waste Services
- Land Charges
- Housing
- Licensing
- Planning
- Environmental Health
- Promotional Rotunda Units
- Deane Helpline
- Building Control
- Freedom of Information Enquiries
- Court Fees (Council Tax and Business Rates)

- 2.2 Appended to this report are the detailed proposed charges for each service as outlined above. The reports include the legislation that allows Taunton Deane Borough Council to charge for the service in question, confirms if the charges can only be what it costs to provide the service or can be another charge, or if the charge is set by central government. This will give Councillors reassurance that the charges being proposed are legally set.

3. Proposed Increases for 2016/17

3.1 Those services proposing an increase to charges for 2016/17 include:

Cemeteries and Crematorium;
Waste Services;
Housing Services;
Court Fees (Council Tax and Business Rates)

4. Detailed Proposals

4.1 Appended to this report are the detailed proposed charges for each service as outlined below:

Cemeteries and Crematoria	Appendix A
Waste Services	Appendix B
Land Charges	Appendix C
Housing	Appendix D
Licensing	Appendix E
Planning	Appendix F
Environmental Health	Appendix G
Promotional 'Rotunda' units	Appendix H
Deane Helpline	Appendix I
Building Control	Appendix J
Freedom of Information	Appendix K
Court Fees	Appendix L

4.2 This report includes the legislation that allows Taunton Deane Borough Council to charge for the service in question. The appendices also confirm if the charges can only be what it costs to provide the service or can be another charge.

4.3 This gives Councillors reassurance that the charges being proposed are legally set.

5. Finance Comments

5.1 Fees and charges income contributes to the overall costs of running the organisation. The level of fees and charges impact directly on the Council's budget and detailed analysis is required to understand the impact of price increases and decreases on service budgets as a whole. It is important that fee levels comply with statutory requirements and where there are no statutory levels in place, that they are reasonable, affordable and proportionate to the service costs.

5.2 In order to set appropriate fees, services will need to analyse trends and understand how fee levels influence their customers. An understanding of risks associated with the fee levels is paramount in setting appropriate levels which will generate a value which can be confidently relied upon for budget setting purposes. Any unforeseen loss of income will impact on the Council's resources and may lead to overspends and affect service delivery.

- 5.3 The overall budgetary impact of the various proposals are summarised below. This shows that the changes to Fees & Charges should contribute an additional £128,500 to the General Fund and £2,800 to the HRA.

Service Area	Fund	Additional Income £
Crematoria and Cemeteries	GF	75,000
Garden Waste recycling	GF	50,000
Housing Services	HRA	2,800
Court Fees (Council Tax and Business Rates)	GF	3,500
TOTAL		131,300

- 5.4 Options relating to car parking provision, together with fees and charges, are currently under review and details of proposals will be included in a separate report presented to Corporate Scrutiny and Full Council in December 2015.

NOTES ON PARTICULAR FEES

Crematoria and Cemeteries

- 5.5 Increase cremation fees from £650 to £700. There is also a proposed introduction of a discount from 1 January 2016 in respect of the Wesley Music System. The average funeral will have four different tracks played from the system however there are a number of corrections, alterations received by the directors within two days of the service, which means crematorium staff have to spend time checking and correcting information. Further detail on the proposed charges can be found in the Appendix.

Garden Waste Collection and Recycling

- 5.6 Removal of revenue subsidy for the garden waste collection service by proposing to increase green waste bin charges from £48 to £53. A modest increase is also proposed for garden waste sacks and for bulky items as detailed in the Appendix.

Housing Services

- 5.7 In accordance with the 30 year Housing Business Plan, it is proposed to increase housing (non-rent) fees and charges by applying Retail Price Index (RPI) inflation as at September 2015 (0.8%).

Court Fees

- 5.8 Due to a recent High Court Case Local Authorities are required to review and detail the breakdown of how costs are calculated. The proposal is a single charge added at the point the summonses are issued, where previously a separate Liability Order fee was added at the date of the hearing. The implementation of the new fees would take effect from 16 December 2015.

6. Legal Comments

6.1 The legislation that allows Taunton Deane Borough Council to charge are included within the appendices.

7. Links to Corporate Aims

7.1 Even though some of the services increasing their charges are linked to the corporate aims there are no specific links within this report.

8. Environmental and Community Safety Implications

8.1 There are no environmental and community safety implications of this report.

9. Equalities Impact

9.1 Where equalities issues have been identified the equalities impact assessment are in the appendices for the various services.

10. Risk Management

10.1 Not appropriate to this report.

11. Partnership Implications

11.1 There are no partnership implications of this report.

12. Corporate Scrutiny Committee Comments

12.1 Following a request for clarification at the meeting it was confirmed that the potential impact of new crematoriums on use of the services in Taunton have been taken into account in relation to fee setting and projected income levels.

12.2 Support was given by the committee in relation to the proposals within the report and the report was duly noted to be considered by the Executive.

13. Recommendations

13.1 The Executive is asked to recommend to Full Council that the proposed fees and charges for 2016/17, as set out in this report, are approved.

Appendices:

Appendix A Cemeteries and Crematorium

Appendix B Waste Services

Appendix C Land Charges

Appendix D Housing

Appendix E Licensing

Appendix F Planning

Appendix G Environmental Health

Appendix H Promotional 'Rotunda' units

Appendix I Deane Helpline

Appendix J Building Control

Appendix K Freedom of Information

Appendix L Court Fees

**Appendix A
Taunton Deane Borough Council
Fees and Charges 2016/17**

Cemeteries and Crematorium

Table of fees and other charges, the payment of which may be demanded under Section 9 of the Cremation Act 1902, by the Taunton Deane Borough Council for the cremation of human remains.

Part 1 – Cremation

For the Cremation:	<u>2015/16</u>	<u>2016/17</u>
(i) of the body of a stillborn child or of a child whose age at the time of death did not exceed one month;	No Fee	No Fee
(ii) of the body of a child whose age at the time death exceeded one month but did not exceed sixteen years;	No Fee	No Fee
(iii) of the body of a person whose age at the time of death exceeded sixteen years (Chapel time 10.00 am onwards)		
From 1st January 2016 – Discount £50.00 if Wesley Forms received two full working days prior to service	£650.00	£700.00
From 1st April 2016 - Discount as above		£750.00
(iv) Cremation delivery fee	£544.00	£600.00
(v) Use of Chapel for additional service time	£122.00	£175.00
(vi) Saturday additional cremation fee	£273.00	£300.00
(vii) Chapel Attendant pall-bearing fee	£20.00	£20.00
(viii) of the body of a person whose age at the time of death exceeded sixteen years - Chapel time 9.00am or 9.30am.	£573.00	£650.00

NOTE:- The cremation fee includes:-

Use of Chapel, waiting room, etc
Services of chapel attendant
Medical referee's fee
Interment of cremated remains in Garden of Rest (unwitnessed)
Certificate for burial of cremated remains
Provision of Polytainer when required
Wesley Music System

	<u>2015/16</u>	<u>2016/17</u>
<u>Part 2 – Urns</u>		
Supply of Scattering Tube or Casket from	£12.00	£12.00
<u>Part 3 – Cremated Remains</u>		
(i) Temporary deposit of cremated remains:-		
First month	£25.00	£25.00
Each subsequent month	£29.00	£30.00
(ii) Forwarding cremated remains excluding Carriage	£30.00	£30.00
(ii) Collection of cremated remains on a Saturday (when available)	£67.00	£70.00
<u>Part 4 - Memorials</u>		
(i) Inscription in the Book of Memory:-		
Two line inscription	£62.00	£62.00
Five line inscription	£83.00	£83.00
Eight line inscription	£117.00	£117.00
Flower) available with a) five or eight line	£57.00	£57.00
Badge, Coat of Arms etc) inscription only	£79.00	£79.00
(ii) Memorial Cards-		
Two line inscription	£32.00	£32.00
Five line inscription	£40.00	£40.00
Eight line inscription	£43.00	£43.00
Flower) available with a) five or eight line	£57.00	£57.00
Badge, Coat of Arms etc) inscription only	£79.00	£79.00
(iii) Miniature Books:-		
Two line inscription	£62.00	£62.00
Five line inscription	£77.00	£77.00
Eight line inscription	£81.00	£81.00
Flower) available with a) five or eight line	£57.00	£57.00
Badge, Coat of Arms etc) inscription only	£79.00	£79.00
Subsequent inscriptions per line	£23.00	£23.00

	<u>2015/16</u>	<u>2016/17</u>
<u>Incl VAT at 20%</u>		
(iv) Cornish Granite tablet for a ten year period		
Standard memorial tablet	£421.20	£421.20
Memorial tablet with vase	£494.40	£494.40
Provision of flower container in existing Tablet	£69.60	£69.60
Cost of renewal for 10 year period	£211.20	£211.20
Cost of renewal for 5 year period	£110.40	£110.40
Cost of renewal for 3 year period	£62.40	£62.40
Cost of renewal for 1 year period	£25.20	£25.20
Resurface	£61.00	£61.00
Each letter/number	£2.50	£2.50
(v) Memorial Plaque for a five year period	£304.80	£304.80
Cost of renewal for 5 year period	£152.40	£152.40
Cost of renewal for 3 year period	£99.60	£99.60
Cost of renewal for 1 year period	£37.20	£37.20
(v) Baby memorial plaques for a ten year period	£93.60	£93.60
Cost of renewal 50% of current fee	£46.80	£46.80
(vi) Cleaning of memorial plaque	£20.00	£20.00

Part 5 – Other Fees and Charges

(i) Certified extract from Register of Cremations	£21.63	£22.00
(ii) Wesley Music System		
Provision of Audio recording	£44.00	£44.00
Provision of DVD	£60.00	£60.00
Webcast of Service	£59.00	£65.00
Provision of Webcast and DVD	£81.00	£86.00
Visual Tributes		
Administration Fee	£15.00	£15.00
Per Photograph/image used	£1.30	£1.30
Per minute of Video used	£3.70	£3.70
Additional copies of DVD's	£17.50	£17.50
Additional copies of CD's	£14.50	£14.50

CEMETERIES

TABLE OF FEES AND CHARGES

FROM 1 APRIL 2016 UNTIL 31 MARCH 2017

Table of fees and other charges fixed by the Taunton Deane Borough Council for and in connection with burials in the Taunton Deane, St Mary's, St James and Wellington Cemeteries.

2015/16

2016/17

Part 1 – Interments

The fees indicated for the various heads of this part include the digging of the grave but do not include the walling of a vault or walled grave.

1.	For an interment in a grave in respect of which an exclusive right of burial has not been granted		
	(i) of the body of a stillborn child or a child whose age at the time of death did not exceed one year	No Fee	No Fee
	(ii) of the body of a child or person whose age at time of death exceeded one year	No Fee	No Fee
	(iii) of the body of a person whose age at the time of death exceeds sixteen years	£438.00	£450.00
2.	For an interment in a grave in respect of which an exclusive right of burial has been granted		
	(i) of a body of a stillborn child or child whose age at the time of death did not exceed one year		
	at SINGLE depth	No Fee	No Fee
	at DOUBLE depth	No Fee	No Fee
	at TREBLE depth	No Fee	No Fee

	<u>2015/16</u>	<u>2016/17</u>
(ii) of body of a child or person whose age at the time of death exceeded one year but did not exceed sixteen years		
at SINGLE depth	No Fee	No Fee
at DOUBLE depth	No Fee	No Fee
at TREBLE depth	No Fee	No Fee
(iii) for the body of a person whose age exceeds sixteen years		
at SINGLE depth	£500.00	£550.00
at DOUBLE depth	£610.00	£660.00
at TREBLE depth	£680.00	£730.00
3. Additional Charge Saturday burial (when available)	£275.00	£300.00
4. For an interment of cremated remains:		
(i) to witness interment in Garden of Rest when cremation has taken place in at Taunton	£26.00	£30.00
(ii) in any grave in respect of which an exclusive right of burial has been granted	£117.00	£130.00
(iii) Additional fee for Saturday interment In a grave	£56.00	£60.00
(iv) to witness interment in Garden of Rest at weekends	£56.00	£60.00
(v) in the Garden of Remembrance (where cremation has not taken place at Taunton Deane Crematorium	£64.00	£70.00
Additional Fee for burial within 48 hours	£300.00	£320.00

Part 2 – Exclusive Rights of Burial in Earthen Graves

1. Taunton Deane Cemetery;

For the exclusive of burial for a period of 75 years in an earthen grave.

(i) in Division L	£610.00	£700.00
(ii) cremated remains grave	£445.00	£460.00

NOTE – The new Taunton Deane burial sections will have the memorial fee included at time of grave purchase

	<u>2015/16</u>	<u>2016/17</u>
2. St James Cemeteries;		
For the exclusive right of burial for a period of 75 years in an earthen grave	£615.00	£715.00
3. Wellington Cemetery;		
For the exclusive right of burial for a period of 75 years in an earthen grave		
(i) Cremated Remains Grave	£445.00	£460.00
(ii) Full Burial Grave	£615.00	£715.00

Part 3 – Memorials and Inscriptions

For the right to erect or place on a grave or vault in respect of which an exclusive right of burial has been granted

1. In any “Traditional Section”		
(i) a flat stone, kerbstone or any other form of memorial	£196.00	£196.00
(ii) a headstone or cross with base, bases or tablet	£170.00	£170.00
(iii) an inscribed stone vase	£67.00	£67.00
2. In any “Lawn Section”		
(i) a headstone	£170.00	£170.00
(ii) an inscribed stone vase	£67.00	£67.00
3. Cremated remains tablet	£170.00	£67.00
4. Each removal of memorial for additional Inscriptions	£67.00	£67.00

Part 4 – Other fees and Charges

1. Certified extract from the Register of Burials	£23.00	£23.00
2. Burial service in Crematorium Chapel	£122.00	£122.00
3. Register search	£23.00	£23.00

Equality Impact Assessment

No specific group would be adversely impacted by the proposed changes.

Appendix B
Taunton Deane Borough Council, Fees
and Charges 2016/17

Waste Services – Somerset Waste Partnership

Background

This paper relates to the non-statutory elements of the waste service provided by TDDB through the Somerset Waste Partnership.

Traditionally all partners try and set their fees in a universal fashion however the choice to set different fees across the partner areas remains possible, the Senior Management Group of Somerset Waste Partnership have considered the cost increases proposed and believe that this still represents a good value for money service for those that chose to use it, this change would remove the tax payer subsidy for the green waste bin service and move the function to a revenue cost neutral position. Customers continue to have a choice over who supplies these waste removal services as there is no requirement on them to purchase this from SWP.

Extra consideration was given to those customers who cannot store a green bin, they are already paying more by volume for the waste they are disposing of due to the price and capacity of the bags, but have flexibility as they are not tied into any annual contract. The price increase for this part of the service is proportional to that of a green bin.

Legal Authority

- These are discretionary services leaving customers with choice.
- The charge for this service is set locally by each of the partners.
- There is no requirement for this to be a 'cost recovery only' service however the green waste service would not produce a surplus for the authority if this proposal was accepted.

Charges

- Green waste bins and bulky items are classified as non-business for VAT purposes and as such no vat is payable on these services. The green waste sacks are standard rated (currently 20%) which is included in the price shown below.

	Current £ (2014/15)	Proposed £ (2015/16)
Green Waste Bins	48.00	53.00
Green Waste Sacks x10	25.00	26.00
3 x bulky items	40.00	41.00
Subsequent items	10.00	11.00

Discounts

There are no discounts provided through this service but the green waste service has a small subsidised for the users in the form of the administration and bin provision costs.

Budget Impacts

Any price increase has the potential to have an effect on the number of users of the service, however this is an area that has been expanding in it user numbers over the years.

It is anticipated that these price increases will lead to a reduction in the council subsidy for this service, and based on the current usage figures income, which is where the offset of subsidy is seen, will rise by c £50,000 in 16/17.

Equality Impact Assessment

Please see Equality Impact Assessment form below, Appendix.

**Appendix
Impact Assessment form and action table**

What service is impacted and why complete this assessment?	Price increases for the sale of non-statutory waste stream collection.
--	---

Section One – Aims and objectives of the policy /service

To increase the costs, reducing the subsidy of additional waste streams as set out in the table.

Each year it is necessary to consider an increase in the waste various waste streams as currently this remains a subsidised service.

	Current £ (2015/16)	Proposed £ (2016/17)
Green Waste Bins	48.00	53.00
Green Waste Sacks x10	25.00	26.00
3 x bulky items	40.00	41.00
Subsequent items	10.00	11.00

The aim of the proposed increase is to reduce the subsidy and thus financial burden on the council and its tax payers. This proposal, if user numbers stayed the same, would produce an additional income of c £50k. This is the same as reducing the subsidy by c £50k.

Section two – Groups that the policy or service is targeted at

This will impact on the majority of the users of the scheme.

Section three – Groups that the policy or service is delivered by

This service is delivered on behalf of Taunton Deane Borough Council through the Somerset Waste Partnership. Traditionally each partner tries to set is fees consistently but there is an opportunity for TDBC to set their differently to the other partners should they wish.

Section four – Evidence and Data used for assessment

A discussion of the SWP senior management group did not reach agreement across all partners on setting the green waste bin charges. This is attended by Assistant Director for Operational Delivery on behalf of TDBC.

Section Five - Conclusions drawn about the impact of service/policy/function on different group highlighting negative impact or unequal outcomes.
There are not thought to be any unequal outcomes from this proposal. There remains no requirement for users to buy this service from SWP and there are no contractual ties enforcing the new increased prices.
Section six – Examples of best practise
Best practice is not identified in this report, this is a question of the level of subsidy that TDBC can afford within a discretionary service.

Signed: Person/Manager completed by		Signed: Group Manager/Director	
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Impact Assessment Issues and Actions table						
Service area				Date		
Identified issue drawn from your conclusions	Groups affected	Actions needed – how will your service or policy be amended	Who is responsible	By when	Is a monitoring system required	Expected outcomes from carrying out actions
Knowing our Communities, engagement and satisfaction						
Potential negative impact from price increase	All customer equally	Review numbers of new customers throughout the year to assess any negative impact	Chris Hall	As part of the budget setting process for 17/18	Budget monitoring is in place.	Unknown
Responsive services and customer care						
Place shaping, leadership and partnerships						
A modern and diverse workforce						

Appendix C
Taunton Deane Borough Council
Fees and Charges 2016/17

Local Land Charges

Background

Local Land Charges is a fee earning, self financing service that operates on a rolling three year cost recovery basis.

Under the Local Land Charges Act 1975 (“the Act”) each registering authority is responsible for keeping a register of local land charges for its area, and an index in which the entries can be readily traced. In addition, local authorities also hold other information on a number of matters of importance to purchasers of property: e.g. road schemes; the property’s planning history; tree preservation orders; compulsory purchase orders; and various other notices which affect the property.

The 1975 Act gave the Lord Chancellor power to prescribe fees for local land charges services in England and Wales, but from 1 April 2007 this power has been transferred to the local authorities themselves. As regards the other information held by local authorities in relation to land of interest to prospective purchasers, under the Local Authorities (Charges for Land Searches) Regulations 1994, local authorities have the discretion to charge for access to this information, except in those circumstances where there is a statutory duty requiring them to allow access to it free of charge (e.g. the register of enforcement notices, stop notices and breach of condition notices, and the register of adopted streets). In determining the level of charge, authorities are required to have regard to the cost of dealing with enquiries.

Legal Authority

The Local Authorities (Charges for Property Searches) Regulations 2008 make provision authorising local authorities (LAs) in England and Wales to set their own charges in a scheme, based on the full recovery of their costs, for carrying out their main Local Land Charge Search functions.

The principles of the charges regulations require authorities to ensure that the price charged is an accurate reflection of the costs of carrying out the Local Land Charge function and not for creating surpluses.

Local Land Charge managers should not increase their charges above the level of their service provision costs.

Charges

The current charges are shown below and there is no proposed change to Local Land Charge fees for 15/16;

Local Land Charge Searches and Enquiries

One Parcel of land	£85.00
Each additional parcel of land	£12.00
Optional Enquiries	
Each printed enquiry	£8.00
Solicitors own enquiry	£12.00
Statutory search fee on form LLC1	£30.00
Highway Authority charge (SCC)	£25.55

Personal Search fee

No Charge

This makes the charge for a basic full search £140.55

Con29R information

1.1	(a-e)	Free of charge
1.1	(f)	£7.50
1.1	(g)	£3.75
1.1	(h)	£3.75
1.2		Free of charge
2	(a)	Free of charge
2	(b-d)	Somerset County Council
3.1		Free of charge.
3.2		Somerset County Council
3.3		Wessex Water / South West Water
3.4		Somerset County Council
3.5		Somerset County Council
3.6		Somerset County Council
3.7	(a)	£3.75
3.7	(b-f)	are all 88p each
3.8		£3.75
3.9	(a-d)	Free of charge
3.9	(e-n)	are all £1.28 p each
3.10	(a)	Free of charge
3.10	(b)	£3.83
3.11		£3.83
3.12		Free of charge
3.13		Free of charge

Discounts

No discounts available

Budget Impacts

Due to various changes within the structure of the service it is estimated that fees and charges can remain the same thereby protecting the client base.

Equality Impact Assessment

There are no proposed changes to the charging policy and therefore no Equality Impact Assessment is required.

Appendix D
Taunton Deane Borough Council
Fees and Charges 2016/17

Housing Service Charges

Background

The service charges are charges made to housing tenants for services that they use. These charges are set locally each year and are in addition to rent charges which are set in accordance with government policy.

Legal Authority

- It is proposed to increase housing (non-rent) fees and charges by applying Retail Price Index (RPI) inflation as at September 2015 (0.8%). This is in accordance with the 30 year Housing Business Plan.

- There are two exceptions;
 - ❖ Provision of meals at Kilkenny Court will be increased in accordance with the meal service contract.
 - ❖ Charges for properties not on mains sewer will be increased in line with Wessex Water increases, once known (Wessex Water rates for sewer standing charge per annum and poundage charges are used in the system calculation).

- Council housing rents will be set early in the New Year in line with government guidance.
- Local Authorities have certain limited freedoms to charge for discretionary services under the Local Government Act 2003.
- Contractually and through section 10 of the Housing Act 1985 (as amended by Local Govt & Housing Act 1989) Taunton Deane Borough Council are permitted to make the charges detailed below.

Charges

- Displayed below is the table of fees and charges, comparing 2015/16 to 2016/17 prices.

Housing Service Charges				
		2015/16		2016/17
Service Charges (VAT not applicable)				
Grounds maintenance		£0.60		£0.60
Communal areas		£0.78		£0.79
Heating charge (Broomfield House only)		£4.73		£4.77
Laundry charge (Broomfield House only)		£1.44		£1.45
Combined Service Charges (VAT not applicable)				
Specialised (Extra Care) Sheltered Housing		£49.70		£50.05
Sheltered Housing (under review)		£18.05		TBC
Low Level Sheltered Support (under review)		£8.97		TBC
(A review of all sheltered housing charges is taking place and changes are planned for April 2016, actual amounts will be determined by the review. Extra Care charges will be increased in April 2016 in line with RPI but these charges will be reviewed in October 2016. Piper life line charges will not increase by RPI.)				
Garage Rents				
Council tenants (VAT not applicable)		£5.78		£5.82
Private tenants and Owner Occupiers (exc. VAT)		£7.01		£7.07
Private tenants and Owner Occupiers (inc VAT)		£8.41		£8.48
Hire Charges for Sheltered Scheme Meeting Halls (ex VAT)				
First hour		£10.20		£10.28
Each half hour thereafter		£4.10		£4.13
6 hours plus		£51.70		£52.11
Total charge for residents in a scheme and community organisations		£13.40		£13.51
Provision of Meals at Kilkenny Court (Extra Care)				
Cost per meal		TBC		TBC
* please note the provision of meal service contract is yet to be awarded.				
Hire Charges for Sheltered Scheme Guest Rooms (ex VAT)				
No. of nights per person 1		£11.30		£11.39
No. of nights per person 2		£18.10		£18.24
No. of nights per person 3		£24.90		£25.10
No. of nights per person 4		£31.70		£31.95
No. of nights per person 5		£38.50		£38.81
No. of nights per person 6		£45.30		£45.66
No. of nights per person 7		£52.10		£52.52

	Gross Per Day 2015/16	Fee 2016/17	Service Charge 2016/17	Gross Per Day 2016/17
Hostels (rent per day, VAT not applicable)				
40 Humphreys Road	£9.81	£8.98	£0.91	£9.89
1 Gay Street	£9.81	£8.98	£0.91	£9.89
Outer Circle				
113 and 113a (studios - metered)	£8.26	£7.64	£0.69	£8.33
115 (3 bedroom)	£14.23	£9.95	£4.39	£14.34
115a (3 bedroom - metered)	£11.01	£9.95	£1.15	£11.10
119 (2 bedroom)	£11.14	£7.64	£3.59	£11.23
119a (2 bedroom - metered)	£8.26	£7.64	£0.69	£8.33
Snedden Grove				
Unit 1 (2 bedroom)	£9.81	£8.98	£0.91	£9.89
Unit 2 (2 bedroom)	£11.72	£8.23	£3.59	£11.81
Unit 3 (2 bedroom)	£11.72	£8.23	£3.59	£11.81
Unit 4 (3 bedroom)	£15.04	£10.77	£4.39	£15.16
Unit 5 (3 bedroom)	£15.04	£10.77	£4.39	£15.16
Unit 6 (2 bedroom)	£12.47	£8.98	£3.59	£12.57
Unit 7 (3 bedroom)	£15.04	£10.77	£4.39	£15.16
Unit 8 (2 bedroom)	£9.81	£8.98	£0.91	£9.89
Winckworth Way				
Unit 1 (2 bedroom)	£11.72	£8.23	£3.59	£11.81
Unit 2 (2 bedroom)	£11.72	£8.23	£3.59	£11.81
Unit 3 (3 bedroom)	£15.04	£10.77	£4.39	£15.16
Wheatley Crescent (4 studios)				
30 (1 bedroom)	£8.26	£7.64	£0.69	£8.33
32 (1 bedroom)	£8.26	£7.64	£0.69	£8.33
34 (1 bedroom)	£8.26	£7.64	£0.69	£8.33
36 (1 bedroom)	£8.26	£7.64	£0.69	£8.33

Discounts

Discounts do not apply to service charges.

Budget Impacts

In accordance with the 30 year Housing Business Plan, it is proposed to increase housing (non rent) fees and charges by applying Retail Price Index (RPI) inflation as at September 2015 (0.8%).

The increase of 0.8% will increase income by £2,400 during 2016/17.

Equality Impact Assessment

An Equality Impact Assessment form has been completed to cover the service charge increase by RPI (September 2015) 0.8%.

Tenant Services Management Board has been invited to comment on the proposed fees during their meeting 26th October 2015.

Equality Impact Assessment

Responsible person	Shari Hallett	Job Title Business Support Lead
Why are you completing the Equality Impact Assessment? (Please mark as appropriate)	Proposed new policy or service	N
	Change to Policy or Service	N
	Budget/Financial decision –	Y
	Part of timetable	N
What are you completing the Equality Impact Assessment on (which policy, service, MTFP proposal)	Annual increase to housing (non rent) service charges	
Section One – Scope of the assessment		
What are the main purposes/aims of the policy?	<ul style="list-style-type: none"> • <i>Proposal to increase the fees and charges from April 2016 for Housing and Community Services as detailed in the attached report.</i> • <i>The proposed increase to fees and charges will ensure sufficient financial resources are in place to deliver the services.</i> 	
Which protected groups are targeted by the policy?	1. Age; 2. Disability; 3. Gender Reassignment; 4. Pregnancy and Maturity; 5. Race; 6. Religion or belief; 7. Sex; 8. Sexual Orientation; 9. Marriage and civil partnership	
What evidence has been used in the assessment - data, engagement undertaken – please list each source that has been used	<p>1. Engagement Formal discussion on the proposed fees and charges to be held with the Tenant Services Management Board at its meeting on the 26th October 2015.</p> <p>(A verbal update on the Tenant Services Management Board comments and recommendation are to be presented to Corporate Scrutiny Committee in November 2015)</p>	
Section two – Conclusion drawn about the impact of service/policy/function/change on different groups highlighting negative impact, unequal outcomes or		

missed opportunities for promoting equality

The proposed fees and charges increases will apply to all services users and as such no potential discrimination amongst the protected groups has been identified.

To help support service users on low incomes Housing and Community Services will continue to provide a number of initiatives to enable service users to manage their finances and maximise their income:

- *Publish clear information on all the fees and charges which helps service users to manage their own finances;*
- *Signpost service users to a relevant benefit agency to help ensure they are maximising their income to meet their living costs;*
- *Take action to raise the awareness of accessing a range of welfare benefits; and*
- *Provide the opportunity to access direct support for service users in checking they are in receipt of the welfare benefits they are entitled to claim*

I have concluded that there is/should be:

No major change - no adverse equality impact identified	No major change as no adverse equality impact on the protected groups.
Adjust the policy	
Continue with the policy	
Stop and remove the policy	

Reasons and documentation to support conclusions

Section four – Implementation – timescale for implementation

The proposed increase in fees and charges will be applicable from April 2016

Section Five – Sign off

Responsible officer : Shari Hallett
Date 21.10.15

Management Team : Housing & Communities
Date 21.10.15

Section six – Publication and monitoring

Published on	
Next review date	

Action Planning

The table should be completed with all actions identified to mitigate the effects concluded.

Actions table					
Service area			Date		
Identified issue drawn from your conclusions	Actions needed	Who is responsible?	By when?	How will this be monitored?	Expected outcomes from carrying out actions

Appendix E
Taunton Deane Borough Council
Fees and Charges 2016/17

Licensing

Background

The Licensing Service offers advice, processes applications, monitors compliance and undertakes enforcement action across a number of different regimes;

- Animal Welfare (animal boarding, dog breeding, dangerous wild animals, pet shops and riding establishments)
- Caravan Sites
- Charitable Collections (street & house to house Collections)
- Gambling Act 2005
- Licensing Act 2003
- Highways Act 1980 (s115E permissions)
- Scrap Metal Dealers Act 2013
- Sex Establishments (shops, cinemas and sexual entertainment venues)
- Skin Piercing
- Street Parties
- Street Trading
- Taxis (vehicles, drivers & operators)

Where legislation allows for cost recovery, fees are levied against the administration of the regime and the supervision of licences issued.

These fees are calculated from a combination of four elements.

Application Processing	Time taken to process application from initial enquiry to issue of the decision
Consumables	The cost of specialist materials specific to the licence type
Administration	Time allocated to maintenance of the regime
Monitoring Compliance	Time allocated to supervision of the regime

Each element is split down into a series of activities against which a time allocation is given and the appropriate proportion of an hourly rate (constructed from salary costs and non-salary on costs for all officers involved in the process) is then applied and totalled to give an overall cost.

In accordance with case law and the Provision of Services Regulations no fee is levied in respect of enforcement action against unauthorised activities.

Following a previous challenge from an elector this method of fee construction in respect of the fees levied for Taxi licensing has now been examined and accepted by the external Auditor, internal Audit and most recently the Local Government Ombudsman.

Members' attention is drawn to the fact that the figures calculated for the 2016/17 fee setting are part of an ongoing process towards achieving full cost recovery. The figures have been further refined over the previous year and officers are again confident that these figures offer a reasonable position in respect of the costs incurred in the uninterrupted processing of applications. Members may wish to note that the instigation of a shared Licensing Service across Taunton Deane & West Somerset has brought savings to the fees levied across all of the licensing regimes.

With regard to levying fees for caravan sites the Council is required by the legislation to prepare and publish a fees policy to provide clarity and transparency in the fee construction method used.

Legal Authority

Powers to levy fees and limitations on the extent of activities that can be charged for are provided through the following statutes and case law.

Animal Licensing

Animal Boarding Establishments Act 1963

s.1 (2) "and on payment of such fee as may be determined by the local authority"

Breeding of Dogs Act 1973

s3A

(2)A local authority may charge fees—

(a)in respect of applications for the grant of licences under this Act; and
(b)in respect of inspections of premises under section 1(2A) of this Act.

(3)A local authority may set the level of fees to be charged by virtue of subsection (2) of this section—

(a)with a view to recovering the reasonable costs incurred by them in connection with the administration and enforcement of this Act and the Breeding of Dogs Act 1991; and

(b)so that different fees are payable in different circumstances.

Pet Animals Act 1951

s1(2) "and on payment of such fee as may be determined by the local authority"

Riding Establishment Act 1964

s1(2) "and on payment of such fee as may be determined by the local authority"

Dangerous Wild Animals Act 1976

s1(2)(e) is accompanied by such fee as the authority may stipulate (being a fee which is in the authority's opinion sufficient to meet the direct and indirect costs which it may incur as a result of the application

Zoo Licensing Act 1981

"s15

(1) Subject to this section, the local authority may charge such reasonable fees as they may determine in respect of —

(a) applications for the grant, renewal or transfer of licences;

(b) the grant, renewal, alteration or transfer of licences;

(2) Any fee charged under paragraph (a) of subsection (1) in respect of an application shall be treated as paid on account of the fee charged under paragraph (b) on the grant, renewal or transfer applied for.

(2A) Subject to this section, the authority may charge to the operator of the zoo such sums as they may determine in respect of reasonable expenses incurred by them—

(a) in connection with inspections in accordance with section 9A and under sections 10 to 12;

(b) in connection with the exercise of their powers to make directions under this Act;

(c) in the exercise of their function under section 16E(4) of supervising the implementation of plans prepared under section 16E(2); and

(d) in connection with the exercise of their function under section 16E(7) or (8).

(2B) The authority's charge under subsection (2A)(d) shall take into account any sums that have been, or will fall to be, deducted by them from a payment under section 16F(7) in respect of their costs.

(3) In respect of any fee or other sum charged under this section, the local authority may, if so requested by the operator, accept payment by instalments.

(4) Any fee or other charge payable under this section by any person shall be recoverable by the local authority as a debt due from him to them.

(5) The local authority shall secure that the amount of all the fees and other sums charged by them under this section in a year is sufficient to cover the reasonable expenditure incurred by the authority in the year by virtue of this Act.

Caravan Sites

Power to levy a fee - coming into force April 2014

Caravan Sites & Control of Development Act 1960 as amended by the Mobile Homes Act 2013 s1

s.3(2A) A local authority in England may require a relevant protected site application in respect of land in their area to be accompanied by a fee fixed by the authority

s3 (5A) (1) A local authority in England who have issued a site licence in respect of a relevant protected site in their area may require the licence holder to pay an annual fee fixed by the local authority

Charitable Collections

There is no power to levy a fee for a charitable collection

Gambling Act 2005

Gambling Act 2005

Various Regulations

Maximum fees are set centrally by the Government. Local discretion can be exercised over fees or levels of cost recovery up to the maximum permitted fee.

Licensing Act 2003

Licensing Act 2003 s55, 92, 100(7)(b), 110(3), 133(2) and 178(1)(b)

SI 2005 No79 The Licensing Act 2003 (Fees Regulations) 2005

Fees are set centrally by the Government and currently there is no local discretion over fees or levels of cost recovery.

Scrap Metal Dealers

Scrap Metal Dealers Act 2013 Schedule 1 s6

(1) An application must be accompanied by a fee set by the authority.

(2) In setting a fee under this paragraph, the authority must have regard to any guidance issued from time to time by the Secretary of State with the approval of the Treasury.

s115E Licensing Fee Construction Overview

Highways Act 1980

s115F

3(c) "in any other case, such charges as will reimburse the council their reasonable expenses in connection with granting the permission."

Sex Establishments

Adoption of Schedule 3 under Part II of the Local Government (Miscellaneous Provisions) Act (LG(MPA)) 1982

Schedule 3

s19 An applicant for the grant, renewal or transfer of a licence under this Schedule shall pay a reasonable fee determined by the appropriate authority.

Skin Piercing

Adoption of Part VIII of the LG(MPA) 1982

Acupuncture – LG(MPA) 1982 s14(6)

"A local authority may charge such reasonable fees as they may determine for registration under this section."

Tattooing, ear-piercing and electrolysis – LG(MPA) 1982 s15(6)

"A local authority may charge such reasonable fees as they may determine for registration under this section."

Street Parties

No Power to levy a fee

There is no power to levy a fee for a road closure made under s21 of the Town Police Causes Act 1847

Street Trading Consents

Adoption of Schedule 4 the LG(MPA)1982

S.9(1) A district council may charge such fees as they consider reasonable for the grant or renewal of a street trading licence or a street trading consent.

s.9(2) A council may determine different fees for different types of licence or consent and, in particular, but without prejudice to the generality of this sub paragraph, may determine fees differing according -

- (a) to the duration of the licence or consent:
- (b) to the street in which it authorises trading; and
- (c) to the descriptions of articles in which the holder is authorised to trade.

Taxis

Drivers Licence Fees – LG(MPA) 1976 s53(2)

“Notwithstanding the provisions of the Act of 1847, a district council may demand and recover for the grant to any person of a licence to drive a hackney carriage, or a private hire vehicle, as the case may be, such a fee as they consider reasonable with a view to recovering the costs of issue and administration and may remit the whole or part of the fee in respect of a private hire vehicle in any case in which they think it appropriate to do so.”

Vehicles & operators' licences – LG(MPA)1976 s70(1)

Subject to the provisions of subsection (2) of this section, a district council may charge such fees for the grant of vehicle and operators' licences as may be resolved by them from time to time and as may be sufficient in the aggregate to cover in whole or in part—

- (a) the reasonable cost of the carrying out by or on behalf of the district council of inspections of hackney carriages and private hire vehicles for the purpose of determining whether any such licence should be granted or renewed;
- (b) the reasonable cost of providing hackney carriage stands; and
- (c) any reasonable administrative or other costs in connection with the foregoing and with the control and supervision of hackney carriages and private hire vehicles.

All fees

R v Manchester City Council, ex p King (1991) –

The cost of the licence has to be related to the cost of the licensing scheme itself.

All Fees with the exception of Taxis

Provision of Services Regulations 2009 s18(4) - Any charges provided for by a competent authority which applicants may incur under an authorisation scheme must be reasonable and proportionate to the cost of the procedures and formalities under the scheme and must not exceed the cost of those procedures and formalities

R(Hemming and others) v Westminster Council

103. It is clear and undisputed that costs incurred in investigating the suitability of an applicant for a licence can be reflected in the fee. In the case of an application to renew a licence, I consider that the costs of monitoring the applicant's continued suitability can include the costs of monitoring compliance with the terms of their licences in the past. Once the Council knows what those costs are in broad terms, as it does by reference to what has happened in the past, it is, in my judgment, entitled to include them in the calculation for the next year's licence. There may be a formulaic element to this calculation. But the example of European Commission v Spain is a strong indication that using a formula that proceeds on the basis of the cost of the actual authorisation process is justified.

Charges

Set out in Appendix E1

Discounts

The fee construction has been calculated on the basis of full recovery of costs allocated directly to the service and it is not proposed to offer any discounts in respect of any of the fees levied. An exception exists with those fees levied under the Gambling Act where the Council charges eighty five percent (85%) of the maximum fee permitted, as the original fee levels set by government included an element for enforcement against unlicensed operators and the Provision of Services Regulations 2009 removed the ability to charge for such activities.

Budget Impacts

As set out above there is no legal authority to levy a charge in respect of charitable collections and the costs of this regime (approx £5K) will need to be borne by the Council.

All fees have been constructed on an anticipated number of applications (calculated using an average of the last three years figures). Should application numbers fall below the anticipated figure then full cost recovery may not be achieved.

Equality Impact Assessment

No change to charging policy.

Summary

Fees for applications under the Licensing Act 2003 and Gambling Act 2005 are set by statute so increases under local arrangements are not possible. For those fees where local discretion exists they cannot exceed the parameters set out within the appropriate statutes.

Guided by case law and through the results of the costs analysis detailed above Officers present the suggested fee levels to achieve, as far as possible, full recovery for the projected costs to the Council of unfettered administration and supervision of the various licensing regimes.

It would be unlawful for the Council to deliberately set fees to make a profit and any over (or under) recovery will need to be redressed in future fee levels.

Members are therefore advised that in order to ensure fees levied are reasonable and lawful, consideration can only be given to setting fees at the level suggested or at a level lower than those set out within the report thereby subsidising those businesses regulated by the Council's Licensing Service.

APPENDIX E1

Fees set by statute

Application Type	Application Type 2015 - 16	Current 2015 - 2016	Proposed Fees 2016 - 2017
Animal Licensing			
(Vets fees are not included and must be borne by the applicant)			
Animal Boarding		£300.00	£300.00
Animal Boarding - Further Licence		£283.00	£283.00
Dangerous Wild Animals		£300.00	£300.00
Dangerous Wild Animals - Further Licence		£283.00	£283.00
Dog Breeding		£300.00	£300.00
Dog Breeding - Further Licence		£283.00	£283.00
Home Boarding Licence		£300.00	£300.00
Home Boarding - Further Licence		£283.00	£283.00
Pet Shop Licence		£315.00	£315.00
Pet Shop - Further Licence		£297.00	£297.00
Riding Establishments		£310.00	£310.00
Riding Establishments - Further Licence		£292.00	£292.00
Zoos		£315.00	£315.00
Zoos - Further Licence		£297.00	£297.00
Caravan Sites			
	Caravan Site Licence - Grant	£161.00	£161.00
	Caravan Site Licence - Transfer	£27.80	£27.80

APPENDIX E1

Application Type	Fees set by statute		Current	Proposed Fees
	Application Type 2015 - 16		2015 - 2016	2016 - 2017
Gambling Act 2005				
New Regional Casino				
New Application		£15,000.00	£12,750.00	£12,750.00
New Application – with Provisional Statement		£8,000.00	£6,800.00	£6,800.00
Provisional Statement		£15,000.00	£12,750.00	£12,750.00
Transfer		£6,500.00	£5,525.00	£5,525.00
Re-instatement		£6,500.00	£5,525.00	£5,525.00
Variation		£7,500.00	£6,375.00	£6,375.00
Annual Fees		£15,000.00	£12,750.00	£12,750.00
New Large Casino				
New Application		£10,000.00	£8,500.00	£8,500.00
New Application – with Provisional Statement		£5,000.00	£4,250.00	£4,250.00
Provisional Statement		£10,000.00	£8,500.00	£8,500.00
Transfer		£2,150.00	£1,830.00	£1,830.00
Re-instatement		£2,150.00	£1,830.00	£1,830.00
Variation		£5,000.00	£4,250.00	£4,250.00
Annual Fees		£10,000.00	£8,500.00	£8,500.00
New Small Casino				
New Application		£8,000.00	£6,800.00	£6,800.00
New Application – with Provisional Statement		£3,000.00	£2,550.00	£2,550.00
Provisional Statement		£8,000.00	£6,800.00	£6,800.00
Transfer		£1,800.00	£1,530.00	£1,530.00
Re-instatement		£1,800.00	£1,530.00	£1,530.00
Variation		£4,000.00	£3,400.00	£3,400.00
Annual Fees		£5,000.00	£4,250.00	£4,250.00

APPENDIX E1

Application Type	Fees set by statute		
	Application Type 2015 - 16	Current 2015 - 2016	Proposed Fees 2016 - 2017
Bingo			
New Application	£3,500.00	£2,975.00	£2,975.00
New Application – with Provisional Statement	£1,200.00	£510.00	£510.00
Provisional Statement	£3,500.00	£2,975.00	£2,975.00
Transfer	£1,200.00	£1,020.00	£1,020.00
Re-instatement	£1,200.00	£1,020.00	£1,020.00
Variation	£1,750.00	£1,500.00	£1,500.00
Minor Variation			
Annual Fees	£1,000.00	£850.00	£850.00
Betting – not on course			
New Application	£3,000.00	£2,550.00	£2,550.00
New Application – with Provisional Statement	£1,200.00	£510.00	£510.00
Provisional Statement	£3,000.00	£2,550.00	£2,550.00
Transfer	£1,200.00	£1,020.00	£1,020.00
Re-instatement	£1,200.00	£1,020.00	£1,020.00
Variation	£1,500.00	£1,275.00	£1,275.00
Annual Fees	£600.00	£510.00	£510.00
Track Betting (on course)			
New Application	£2,500.00	£2,125.00	£2,125.00
New Application – with Provisional Statement	£950.00	£400.00	£400.00
Provisional Statement	£2,500.00	£2,125.00	£2,125.00
Transfer	£950.00	£800.00	£800.00
Re-instatement	£950.00	£800.00	£800.00
Variation	£1,250.00	£1,100.00	£1,100.00
Annual Fees	£1,000.00	£850.00	£850.00

APPENDIX E1

Fees set by statute

Application Type	Application Type 2015 - 16	Current 2015 - 2016	Proposed Fees 2016 - 2017
Adult Gaming Centre			
New Application	£2,000.00	£1,700.00	£1,700.00
New Application – with Provisional Statement	£1,200.00	£510.00	£510.00
Provisional Statement	£2,000.00	£1,700.00	£1,700.00
Transfer	£1,200.00	£1,020.00	£1,020.00
Re-instatement	£1,200.00	£1,020.00	£1,020.00
Variation	£1,000.00	£850.00	£850.00
Annual Fees	£1,000.00	£850.00	£850.00
Family Entertainment Centre			
New Application	£2,000.00	£1,700.00	£1,700.00
New Application – with Provisional Statement	£950.00	£400.00	£400.00
Provisional Statement	£2,000.00	£1,700.00	£1,700.00
Transfer	£950.00	£800.00	£800.00
Re-instatement	£950.00	£800.00	£800.00
Variation	£1,000.00	£850.00	£850.00
Annual Fees	£750.00	£650.00	£650.00
Family Entertainment Centre Gaming Machine Permits			
New application	£300.00	£300.00	£300.00
Renewal	£300.00	£300.00	£300.00
Change of name	£25.00	£25.00	£25.00
Copy of permit	£15.00		
Licensed Premises Gaming Machine Permit			
New Application	£150.00	£150.00	£150.00
Variation	£100.00	£100.00	£100.00

APPENDIX E1

Application Type	Fees set by statute		
	Application Type 2015 - 16	Current 2015 - 2016	Proposed Fees 2016 - 2017
Transfer	£25.00	£25.00	£25.00
Change of Name	£25.00	£25.00	£25.00
Copy of permit	£15.00	£15.00	£15.00
Annual Fee	£50.00	£50.00	£50.00
Notification of 2 or less Gaming Machines Notification	£50.00	£50.00	£50.00
Prize Gaming Permit New Application	£300.00	£300.00	£300.00
Renewal	£300.00	£300.00	£300.00
Change of name	£25.00	£25.00	£25.00
Copy of permit	£15.00	£15.00	£15.00
Club Gaming Permit New Application	£200.00	£200.00	£200.00
Variation	£100.00	£100.00	£100.00
Copy Permit	£15.00	£15.00	£15.00
Renewal	£200.00	£200.00	£200.00
Annual Fee	£50.00	£50.00	£50.00
Club Machine Permit New Application		£200.00	£200.00
Variation	£100.00	£100.00	£100.00
Copy Permit	£15.00	£15.00	£15.00
Renewal	£200.00	£200.00	£200.00
Annual Fee	£50.00	£50.00	£50.00

APPENDIX E1

Fees set by statute

Application Type	Application Type 2015 - 16	Current	Proposed Fees
		2015 - 2016	2016 - 2017
Lotteries			
New	£40.00	£40.00	£40.00
Renewal	£20.00	£20.00	£20.00
Temporary Use Notice			
New	£500.00	£40.00	£40.00
Replacement	£25.00	£20.00	£20.00
Occasional Use Notice	£0.00	£0.00	£0.00
Licensing Act 2003			
Premises Licence/Club Premises Certificate Grant			
Band A	£100.00	£100.00	£100.00
Band B	£190.00	£190.00	£190.00
Band C	£315.00	£315.00	£315.00
Band D	£450.00	£450.00	£450.00
Band D*	£900.00	£900.00	£900.00
Band E	£635.00	£635.00	£635.00
Band E*	£1,905.00	£1,905.00	£1,905.00
Premises Licence/Club Premises Certificate Variation			
Band A	£100.00	£100.00	£100.00
Band B	£190.00	£190.00	£190.00
Band C	£315.00	£315.00	£315.00
Band D	£450.00	£450.00	£450.00
Band D*	£900.00	£900.00	£900.00
Band E	£635.00	£635.00	£635.00
Band E*	£1,905.00	£1,905.00	£1,905.00

APPENDIX E1

Application Type	Fees set by statute		
	Application Type 2015 - 16	Current 2015 - 2016	Proposed Fees 2016 - 2017
Annual Fee			
Band A	£70.00	£70.00	£70.00
Band B	£180.00	£180.00	£180.00
Band C	£295.00	£295.00	£295.00
Band D	£320.00	£320.00	£320.00
Band D*	£640.00	£640.00	£640.00
Band E	£350.00	£350.00	£350.00
Band E*	£1,050.00	£1,050.00	£1,050.00
Personal Licence - Grant	£37.00	£37.00	£37.00
Personal Licence Renewal	£37.00	£37.00	£37.00
Temporary Event Notice (TEN)	£21.00	£21.00	£21.00
Replacement Premises Licence	£10.50	£10.50	£10.50
Provisional Statement	£315.00	£315.00	£315.00
Change of name and/or address	£10.50	£10.50	£10.50
Variation of DPS	£23.00	£23.00	£23.00
Dissapplication of DPS		£23.00	£23.00
Transfer of Premises Licence	£23.00	£23.00	£23.00
Interim Authority Notice	£23.00	£23.00	£23.00
Change of Club name or rules	£10.50	£10.50	£10.50
Change of Club address	£10.50	£10.50	£10.50
Replacement TEN	£10.50	£10.50	£10.50
Replacement Personal Licence	£10.50	£10.50	£10.50
Name/address change (Pers. Lic)	£10.50	£10.50	£10.50
Right of freeholder to be notified of licensing matters	£21.00	£21.00	£21.00
Minor Variation	£89.00	£89.00	£89.00

APPENDIX E1

Fees set by statute

Application Type	Application Type 2015 - 16	Current 2015 - 2016	Proposed Fees 2016 - 2017
Section 115E Permissions			
Pavement Cafés – New Applications			
Less than 10m2	Pavement Café Permit - Grant	£250.00	£250.00
Less than 20m2			
Less than 30m2			
Less than 40m2			
New grants in excess of 40m2			
Pavement Cafes – Renewal Applications			
Less than 10m2	Pavement Café permit – renewal	£240.00	£240.00
Less than 20m2			
Less than 30m2			
Less than 40m2			
Renewals in excess of 40m2			
Promotional Event			
Daily Rate		£244.00	£244.00
Daily Rate where min 15 days block booked			
Scrap Metal Dealers Act			
	SMD Licence – Grant (3 year duration)	£672.00	£672.00
	SMD Licence - Renew (3 year duration)	£664.00	£664.00
	SMD Licence - Variation	£46.00	£46.00

APPENDIX E1

Fees set by statute

Application Type	Application Type 2015 - 16	Current 2015 - 2016	Proposed Fees 2016 - 2017
Sex Establishments			
Grant		£670.00	£670.00
Licence renewal		£610.00	£610.00
Licence variation		£90.00	£90.00
Licence transfer		£90.00	£90.00
Skin Piercing			
Premises		£41.00	£41.00
Individual at premises		£41.00	£41.00
Street Trading			
Market House, High Street, Castle Bow, North Street (non-food) Market House, High Street, Castle Bow, North Street (food) Paul Street, Billet Street Designated lay-bys All other designated lay-bys Mobile traders	Street Trading Consent - Grant, 1 year	£696.00	£696.00
Permanent site on private land			
Daily rate - Taunton Daily rate - Taunton where min of 15 days booked Daily rate - other areas Daily rate - other areas where min 15 days booked	Street Trading Consent - Grant, 1 day	£35.00	£35.00

APPENDIX E1

Fees set by statute

Application Type	Application Type 2015 - 16	Current	Proposed Fees
		2015 - 2016	2016 - 2017
Promotional events			
	Street Trading Consent - Grant, 1 week	£41.00	£41.00
	Street Trading Consent - Grant, 1 month	£66.00	£66.00
	Street Trading Consent - renewal	£680.00	£680.00
Taxi Licensing			
(MOT & Plate Test fees are not included and must be borne by the applicant)			
	Hackney Carriage/Private Hire Vehicle Licence	£155.00	£155.00
	Hackney Carriage/Private Hire Vehicle Licence - Renewal	£153.00	£153.00
	Transfer of interest for vehicle	£34.00	£34.00
	Meter test	£20.00	£20.00
	Replacement vehicle plate	£25.00	£25.00
	Internal identification sticker	£16.00	£16.00
	Private Hire Operator Licence	£147.00	£147.00
	Private Hire Operator Licence - Renewal	£112.00	£112.00
	Application for new drivers licence	£152.00	£152.00
	Application for new drivers licence 3 years	£260.00	£260.00
	Driver licence renewal – 1 year	£101.00	£101.00
	Driver licence renewal – 3 years	£245.00	£245.00
	Replacement Badge	£17.00	£17.00
	Advertising on vehicles	£35.00	£35.00
	Medical	£18.00	£18.00

**Appendix F
Taunton Deane Borough Council
Fees and Charges 2016/17**

Development Management

Background

The Councils provide a pre-application service for those contemplating submitting planning applications. The response gives an informal officer view on the likelihood of gaining permission as well as detailing the information necessary to support an application.

Legal Authority

The majority of local planning authorities now charge for this type of service, although charges should be set to no more than cover the cost of providing the service. The two Councils currently have different schedules. As the service is provided by the same officers it makes sense to harmonise the charges. In light of reduced resources and significant increases in previous years it is not considered appropriate to increase the fees this year. The harmonised fees are based upon the current Taunton Deane schedule.

It is also proposed to introduce an additional service within Areas of Outstanding Beauty whereby the AONB service provides specialist advice at an additional cost. The additional charge will be passed to the relevant AONB service.

Charges

Level	Current Charges 2015/16	Proposed Charges 2016/17
Level 1 - Householder, Advertisement and Landscape advice. Tree Preservation Orders and Listed Buildings (in cases where planning permission also required)	Written response with site visit/meeting £50.00 plus VAT	Written Response with site visit/meeting £96.80 plus VAT
	Further £30 per hour plus VAT	Further £30 per hour plus VAT
	Planning Management Team £50 per hour plus VAT	Planning Management Team £50 per hour plus VAT
	OTHER	
	Written Response with site visit/meeting £100 plus VAT	
	Further £30 per hour plus VAT	
	Planning Management Team £50 per hour plus VAT	
Level 2a - Minor	Written Response with Site	Written Response with Site

developments (e.g. less than 5 dwellings, 500 sq m industrial):	<p>Visit/Meeting £225.00 plus VAT</p> <p>Further £40 per hour plus VAT</p> <p>Planning Management Team £80 per hour plus VAT</p>	<p>Visit/Meeting £242.00 plus VAT</p> <p>Further £40 per hour plus VAT</p> <p>Planning Management Team £80 per hour plus VAT</p>
Level 2b – Larger scale minor developments (e.g. between 5 and 10 dwellings, 500 and 1000 sq m industrial):	<p>Written Response with Site Visit £400.00 + VAT</p> <p>Further £40 per hour plus VAT</p> <p>Planning Management Team £80 per hour plus VAT</p>	<p>Written Response with Site Visit/Meeting £363.00 + VAT</p> <p>Further £40 per hour plus VAT</p> <p>Planning Management Team £80 per hour plus VAT</p>
Level 3a - Major Developments (e.g. more than 10 dwellings, 1,000 sq m industrial):	<p>Written response (always a site visit) £1,200.00 + vat</p> <p>Further £50 per hour plus VAT</p> <p>Planning Management Team £100 per hour plus VAT</p>	<p>Written response with site visit/meeting £726.00 + vat</p> <p>Further £50 per hour plus VAT</p> <p>Planning Management Team £100 per hour plus VAT</p>
Level 3b – Large Scale Major Developments (e.g. more than 50 dwellings, 5,000 sq m industrial):	<p>Written response (always a site visit) £2,000.00 + vat</p> <p>Further £50 per hour plus VAT</p> <p>Planning Management Team £100 per hour plus VAT</p>	<p>Written response with site visit/meeting £1,210.00 + vat</p> <p>Further £50 per hour plus VAT</p> <p>Planning Management Team £100 per hour plus VAT</p>

* Where both Development Management and Planning Policy officers need to attend the meeting there will be an additional cost as shown below:

- Level 2b additional £121.00 + vat @ 20% = £145.20
- Level 3a additional £181.50 + vat @ 20% = £217.80
- Level 3b additional £242.00 + vat @ 20% = £290.40

For major developments (level 3a and 3b) pre-application fees are negotiable through the applicant and Council entering into a Planning Performance Agreement (PPA).

There is no charge for advice on revised proposals following a refusal of planning permission or the withdrawal of an application (this exemption is restricted to one letter or meeting only).

Advice on proposals which only require Listed Building Consent do not attract a fee.

	Current Charges 2015/16	Proposed Charges 2016/17
Do I need Planning Permission	Nil	<ul style="list-style-type: none"> £44.00 + vat @ 20% = £52.80.
High hedges applications	Nil	<ul style="list-style-type: none"> £44.00 + vat @ 20% = £52.80.

Area of Outstanding Natural Beauty (AONB) Charges

Householders – no involvement at this level

Written Advice £78.00 (2 hrs)
 Meeting with note £88.00 (2hrs + £10 travel)

Level 2a - Minor developments (e.g. less than 5 dwellings, 500 sq m industrial):

Written Advice £146.50 (3.5 hrs + £10 travel)
 Meeting with note £224.50 (5.5 hrs + £10 travel)

Level 2b – Larger scale minor developments (e.g. between 5 and 10 dwellings, 500 and 1000 sq m industrial):

Written Advice £205.00 (5 hrs + £10 travel)
 Meeting with note £283.00 (7 hrs + £10 travel)

Level 3a - Major Developments (e.g. more than 10 dwellings, 1,000 sq m industrial):

Written Advice £410.00 (10 hrs + £10 travel)
 Meeting with note £566.00 (14 hrs + £10 travel)

Level 3b – Large Scale Major Developments (e.g. more than 50 dwellings, 5,000 sq m industrial):

Written Advice
 Meeting with note

This level by negotiation on case by case basis: unlikely to be within the AONB.

Discounts

None

Budget Impacts

These changes should have no impact upon the budget in 2016/17

Equality Impact Assessment

Not applicable as charges are not being increased

Appendix G
Taunton Deane Borough Council
Fees and Charges 2016/17

Environmental Health – Pest Control Service

Background

The domestic pest control service within the Environmental Health Team at Taunton Deane Borough Council provides treatment for the following pests: Rats, Mice and Wasps.

This aims to ensure that, as far as possible, the borough is free from pests of public health significance by providing a pest control service at a reasonable cost to the occupiers of domestic and commercial premises.

The pest control service within Environmental Health is a long established service now provided by one member of staff. The staff have an excellent working knowledge on dealing with both the treatments and pest nuisances and other environmental protection issues. Support is provided by Environmental Support Assistants within the Environmental Health Team.

Prevention of Damage by Pests Act

The Prevention of Damage by Pests Act 1949 places the local authority under a duty to ensure, as far as is practicable, that the district is kept free from rats and mice and in particular:

- To carry out periodical inspections of areas
- To destroy rats and mice on land occupied by the authority, and keep that land free, so far as is practicable, from rats and mice
- To enforce the duties under the Act of owners and occupiers

Legal Authority

- The council has a duty under the Prevention of Damage by Pests Act 1949 to ensure that the district is kept free of rats and mice. This service helps maintain a pest free environment across the district in both domestic and commercial premises.
- The charge is based on staffing, costs of equipment including baits, vehicles, mileage and disposal of waste.
- The charge is set locally and increases annually with inflation to recover increase in costs such as fuel, vehicle maintenance and equipment such as baits. These fees will be reviewed in full to ensure that that we have a fully costed service.
- The increase in fees in 15/16 will have a minimal impact on budgets, which could result in a small net gain.

Charges

	Current £ (2015/16)	Proposed £ (2016/17)
Domestic properties:	The cost of treatments are:	
	Rodents: £46.94 (subsidised charge £23.47)	Rodents: £46.94 (subsidised charge £23.47)
	Wasps: £46.94 (subsidised £23.47)	Wasps: £46.94 (subsidised £23.47)
	Additional nest charge £9.14 (subsidised £4.57)	Additional nest charge £9.14 (subsidised £4.57)
	Call out fee £23.47	Call out fee £23.47
	Domestic contracts £96.93	Domestic contracts £96.93
	Commercial properties:	Commercial properties:
	The cost of treatments are:	The cost of treatments are:
	Rodents £70.00	Rodents £70.00
	Wasps £53.80	Wasps £53.80

Discounts

Subsidised charges apply if the service user or their partner are in receipt of:

Income Based Job Seekers Allowance

Income Support

Employment and Support Allowance Income Based (ESA)

Working tax credit

Child tax credit

Housing Benefit

Council tax reduction scheme

Pension Credit Guarantee Credit

Pension Credit Savings Credit

Budget Impacts

There will be no impact on the budget for 2016/17.

Equality Impact Assessment

There are no proposed changes to the charging policy and therefore no Equality Impact Assessment is required.

**Appendix H
Taunton Deane Borough Council
Fees and Charges 2016/17**

Promotional 'Rotunda' units in Taunton Town Centre

Background

In 2011, the former Taunton Town Centre Company (TTCC) installed 6 poster rotunda units and 3 display board in car parks within Taunton Town Centre to discourage fly-posting in the town and made these available to event organisers and businesses to advertise in.

When the TTCC ceased trading in March 2014, TDBC purchased all of these units from the liquidator and the administration and bookings of these spaces was passed to the Taunton Tourist Information Centre (TIC).

The 6 rotunda units are located in Coal Orchard car park, Goodlands Gardens, High Street and North Street (3 units outside of Lloyds Bank, Monsoon and Vodafone).

The unit outside of Vodafone is run and used by Taunton pub-watch to promote the evening economy.

The 3 car-park display boards are located in Canon Street, High Street and The Crescent Car Parks.

Legal Authority

- The display units are provided as a discretionary service.
- Charges are set locally by the Marketing and Tourist Information Lead to cover the cost of the purchase of units, their maintenance and repair, the costs of business rates applied to each unit and to cover the cost of staff time to administer and update the units. The aim is to provide a market rate advertising service at reasonable prices to cover the costs of this and build a small surplus which can be used to off-set the cost to the council from running the Tourist Information service.

Charges

	Current £ (2015/16)	Proposed £ (2016/17)
Car park display units	£10 per poster per display unit per week (including VAT)	£10 per poster per display unit per week (including VAT)
Rotunda display units	£15 per window space per week (including VAT)	£15 per window space per week (including VAT)

Discounts

Discounts are available for longer-term bookings and charitable/not for profit organisations. 20% reduction per week for bookings taken for longer than 3 months. Flexibility is given to charges applied to charitable and not for profit organisations as per Equality Impact Assessment. Any empty display spaces are used to promote the Tourist Information and other TDBC services.

Budget Impacts

There will be no impact on the budget for 2016/17.

Equality Impact Assessment

There are no proposed changes to the charging policy and therefore no Equality Impact Assessment is required.

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Appendix I
Taunton Deane Borough Council
Fees and Charges 2016/17

Deane Helpline

Background

The Deane Helpline Service provides community alarms, 24 hour monitoring, installation and emergency response services to over 2,900 vulnerable Taunton Deane residents and community alarm monitoring, Out of Hours Service and Lone Worker Monitoring to Taunton Deane Borough Council and external corporate customers which include Housing Associations and other Local Authorities. Overall there are approximately 13,000 connections to the service.

Legal Authority

Deane Helpline is a Trading Account of TDBC and as such charges for the service are set locally and a profit can be returned.

Charges

Deane Helpline uses the average CPI over 12 months to determine any price increase. The CPI 12-month rate (the amount prices change over a year) between August 2014 and August 2015 stood at 0.0%. This continues the trend of the previous 6 months when inflation had been at or around 0.0%.

In the year to August 2015, food prices fell by 2.8% and prices of motor fuels fell by 12.9%. These 2 groups have provided some of the largest downward contributions to the 12-month rate during 2015. Historically, price movements for these products have been among the main causes of inflation and are a reliable way to determine a fair and reasonable increase or in this case the decision not to increase prices.

The current charge for private customers is £4.99 per week this is proposed not to increase for 2016/2017.

Installation fees will remain at £35.00.

The charge to Council Tenants will continue to be frozen until a discount of £1 per week is achieved. Council Tenants currently pay £4.34 per week which is an 11.23% discount (with the intention that this will increase to an 18.42% discount as prices increase over time).

Corporate Contracts will also not increase as the CPI increase mechanism is written into each contract.

Discounts

No discounts are available; all private paying customers pay the same.

TDBC Tenants are charged via their Service Charge an amount based on the Service Level Agreement between Deane Helpline and TDBC Housing which due to the economies of scale is less than private customers pay.

External contracts are priced according to their number of connections, their annual increases are stipulated by contract.

Budget Impacts

Income from private customers will remain unchanged.

Income from Corporate Contracts will remain unchanged.

Equality Impact Assessment

There are no proposed changes to the charging policy and therefore no Equality Impact Assessment is required.

Appendix J
Taunton Deane Borough Council
Fees and Charges 2016/17

Building Control

Background

Building Control is predominantly a fee earning, self financing service that operates in direct competition with the private sector.

Local Authorities have a statutory duty to provide a Building Control Service and ensure that any proposals to undertake building work conform, in all respects, to the current Building Regulations and subsequent amendments. This responsibility is discharged through the Building Control service. The Building Control section also undertakes tasks in relation to demolition, dangerous structures and enforcement of the Building Regulations.

The primary function of Building Control is dealing with Building Regulation applications and initial notices from approved inspectors. Although the Building Regulations can be administered by private approved inspectors there remains an obligation for local authorities to be able to provide the Building Control service to anyone who chooses to use it, and be capable of providing sufficiently experienced and qualified staff to deal with any type of application submitted, whether a simple domestic extension or a new school or hospital. The LA is required to approve or reject initial notices to ensure amongst other things that private inspectors are approved and carry the correct insurance.

As well as providing that service, there are also some functions that only Local Authority Building Control can provide. Only the LA can deal with Regularisation applications - these applications are for work that has already been carried out and the owners require to retrospectively obtain approval. The LA are also required to deal with Reversion type Building Regulation applications for building projects whose initial notices have been cancelled by the approved inspector. Only the LA can enforce the Building Regulations and therefore any reported or discovered contravention requires to be dealt with by the Building Control unit through the magistrate's court.

Other statutory services that the LA Building Control unit provide is maintaining a current register of initial notices and register of competent persons schemes notifications, dangerous structures, and demolition notices.

Legal Authority

The Building (Local Authority Charges) Regulations 2010 (SI 2010/404) (the charges regulations) make provision authorising local authorities (LAs) in England and Wales to fix their own charges in a scheme, based on the full recovery of their costs, for carrying out their main building control functions relating to building regulations.

The principles of the charges regulations require authorities to ensure that the price charged is an accurate reflection of the costs of carrying out the chargeable building control functions and for giving chargeable advice relating to building regulations (hereafter referred to as the building regulation functions/service or costs, as appropriate) and not for creating surpluses.

Building Control managers should not increase their charges above the level of their building regulation costs. The principles in the charges regulations require authorities to achieve full cost recovery on their building regulation chargeable work and determine standard and individual charges that reflect the cost of the service on individual building projects in accordance with the user pays principle.

Individual charges must be capable of being substantiated, authorities need to be mindful that if the level of a charge is questioned the method used to establish the charge should be capable of being clearly justified in a transparent manner. For example if the charge for the renovation of a thermal element, by the replacement of a new covering to a small roof was £300 and the total building regulation input was just one hour, the £300 charge would not be considered to be a reflection of the local authority building regulation costs. The charge is likely to be considered in breach of the charges regulations and open to challenge.

With additional flexibility to establish an equitable price there is responsibility to ensure that any new powers are used in the manner intended – to provide a price to our customers for our building regulation service that is a direct reflection of our costs in providing the chargeable building regulation service.

Charges

No Change proposed to Building Control charges for 16/17.
Current Fee schedule – see Appendix A.

Discounts

No discounts available.

Budget Impacts

Due to various changes within the structure of the service it is estimated that fees and charges can remain the same thereby protecting the client base. Should they be increased this will make the service uncompetitive.

Equality Impact Assessment

The provision of a Local Authority Building Control Service, which is not for profit, unlike our competition, ensures that all building work is safe for persons in and about all buildings and that the use of the building has a reduced impact, through its use, on the environment.

Recommendation

To maintain the Building Control fees and charges at their current level.

NOTES FOR GUIDANCE

All applications must be accompanied by the correct fee

A Full Plans Application can be used for any type of building work, and must always be used when:

- the building or part is one to which the Regulatory Reform (Fire Safety) Order 2005 applies, or will apply after completion of the work (in practice this means all premises, including flats and maisonettes, and only excluding single private dwelling houses);
- a building is intended to be erected or extended over or within 3m of a drain, sewer or disposal main shown on the map of sewers maintained by the Sewerage Undertaker (copies are also kept by the local authority);
- a building is intended to be erected fronting onto a private street.

Detailed plans and specifications must be submitted in duplicate, and an additional copy included if the Regulatory Reform (Fire Safety) Order applies to the building. After examination and amendment as necessary, a **Notice of Approval of Plans** will be issued. Site work will be subject to inspection by the local authority and on satisfactory completion a **Completion Certificate** will be issued. **Plans Approvals are valid for three years.** Work can start at any time during this period.

A Building Notice can be used for works to **single private dwelling houses only**, and is best suited to minor works such as cavity fill applications, replacement glazing, drainage works, heating systems and electrical installations. Additional information may be requested and the following will always be needed:

Erection or extension of a building: a plan, to a suitable scale (not less than 1:1250), showing the size and position of the building or extension in relation to site boundaries, adjacent roads and other buildings on the same site.

Cavity wall insulation: name and type of insulating material and BBA certificate or European Technical Approval; the provisions of Schedule 1 to the Regulations satisfied by the certification or approval; the name of the body issuing a current approval to the installer. (There is no fee for these notifications and inspection is not required.)

Unvented hot water storage systems: where the storage vessel has a capacity in excess of 15 litres: name, make, model and type of system; appliance certification details; the name of any body issuing a current operative identity card to the installer.

No approval is issued and work is carried on at the owner's risk and subject to local authority inspection and approval. On satisfactory completion a **Completion Certificate** will be issued. Work must be started within three years or the Notice becomes invalid and application can be made for a refund of fee.

A Regularisation Application can be made where work was carried out after 11 November 1985 without plans being deposited or a Building Notice given. The local authority can ask for parts of the work to be opened up for inspection, or require further work to be done. It may not always be possible to establish compliance with Building Regulations, but where it is possible a **Regularisation Certificate** will be issued.

Exempt Works: some buildings are exempt from the above provisions (although Part P (Electrical Safety) or Part L (Conservation of Fuel and Power) may still apply to relevant parts of the work), including:

Greenhouses, agricultural buildings, animal shelters – provided: they are not used for dwelling purposes; there is a fire exit within 30m of any point within the building, and the building is sited at 1½ times its height from any building containing sleeping accommodation.

Small detached buildings – not containing sleeping accommodation and not more than 15m² floor area, or 30m² floor area if it is either sited 1m or more from the property boundary or else constructed mainly of non-combustible materials.

Conservatory, porch, covered yard or covered way, carport open on at least two sides – provided the floor area is not more than 30m² and any glazing complies with the Regulations.

Exemption from fees – may be claimed for work to a dwelling or public building (theatre, library, public hall, school, place of worship) intended to facilitate access to or within the building or providing essential facilities for disabled persons; or for converting or extending a room in a dwelling to provide essential facilities that would otherwise be inaccessible; or to allow for medical treatment or the storage of medical equipment. (A "disabled person" means anyone within the description contained in Section 29(1) of the National Assistance Act 1948 (as amended).)

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Building Control Charges



The Building (Local Authority Charges) Regulations 2010



Please read the "Notes for Guidance" on page 4
Fees shown include VAT at 20%

SCHEDULE 1			
Standard charges for the creation of new housing including flats and apartments			
Number of Dwellings	Full Plans Application		Building Notice
	Plans Fee £	Inspections Fee £	Fee £
1	255.00	510.00	960.00
2	305.00	870.00	1470.00
3	410.00	970.00	1725.00
4	460.00	1125.00	1980.00
5	510.00	1275.00	2235.00
6	560.00	1430.00	2490.00
7	610.00	1585.00	2745.00
8	665.00	1685.00	2935.00
9	715.00	1790.00	3130.00
10	765.00	1990.00	3510.00
11 - 19	As above but add £50.00 for each unit above 10	As above but add £100.00 for each unit above 10	As above but add £190.00 for each unit above 10

Note for Schedule 1

For 20 or more dwellings or if the floor area of any dwelling exceeds 300m² the charge is determined individually, please contact the Building Control Manager for advice on the appropriate fee.

SCHEDULE 2**Standard charges for domestic extension & building works to a single building**

Type of work	Full Plans Application		Building Notice
	Plans Fee £	Inspections Fee £	Fee £
1 Single storey extension with a floor area of less than 10m ²	185.00	175.00	395.00
2 Single storey extension with a floor area of between 10m ² - 40m ²	185.00	305.00	540.00
3 Single storey extension with a floor area of between 40m ² - 80m ²	185.00	350.00	585.00
4 Multi storey extension with a combined floor area of less than 40m ²	185.00	375.00	620.00
5 Multi storey extension with a combined floor area of between 40m ² - 80m ²	185.00	470.00	720.00
6 Multi storey extension with a combined floor area of between 80m ² - 120m ²	185.00	510.00	765.00
7 Loft conversion with a floor area of less than 40m ²	185.00	275.00	505.00
8 Loft conversion with a floor area of between 40m ² - 100m ²	185.00	305.00	540.00
9 Garage /carport with a floor area of less than 100m ²	155.00	155.00	340.00
10 Garage conversion	155.00	130.00	315.00
11 Replacement glazing of up to 6 windows and doors	80.00	N/A	80.00
12 Full replacement glazing of up to 20 windows and doors	155.00	N/A	155.00
13 Electrical installation	250.00	N/A	250.00
14 Renovation of thermal elements, such as wall, floor or roof work up to £20,000	185.00	N/A	185.00

Notes for schedule 2:

- Where part of an extension is single storey and part is two-storey (or more) the charge for a multi storey extension will apply.
- Where a first floor extension is constructed over an existing single storey structure the charge applied is that for a single storey extension of the same floor area.
- For domestic work up to £75,000 (but not covered in Schedule 2) refer to Schedule 3.

Electrical Installation

The fee, given in item 13 of Schedule 2, for electrical installations includes 2 visits to site by our registered electrical installer (initial inspection and completion). Any additional inspections required for failure to ensure works comply with the requirements of the Building Regulations will result in additional charges being incurred, which will be separately invoiced prior to the completion certificate being issued.

SCHEDULE 3**Standard charges for domestic alterations to a single building not falling within the categories of schedule 2**

Estimated cost £	Full Plans Application		Building Notice
	Plans Fee £	Inspections Fee £	Fee £
Up to £2,000	155.00	N/A	170.00
£2,001 - £5,000	205.00	N/A	225.00
£5,001 - £10,000	100.00	205.00	340.00
£10,001 - £15,000	130.00	255.00	420.00
£15,001 - £20,000	155.00	305.00	505.00
£20,001 - £25,000	180.00	360.00	595.00
£25,001 - £30,000	205.00	385.00	650.00
£30,001 - £35,000	215.00	420.00	700.00
£35,001 - £40,000	230.00	460.00	760.00
£40,001 - £45,000	245.00	500.00	820.00
£45,001 - £50,000	255.00	535.00	870.00
£50,001 - £55,000	270.00	575.00	930.00
£55,001 - £60,000	280.00	615.00	985.00
£60,001 - £65,000	295.00	650.00	1040.00
£65,001 - £70,000	305.00	665.00	1070.00
£70,001 - £75,000	320.00	675.00	1095.00

For projects with an estimated cost in excess of £75,000 please contact the Building Control Manager for advice on the fee payable.

SCHEDULE 4**Other, non domestic work - extensions and new build**

Estimated cost £	Full Plans Application	
	Plans Fee £	Inspections Fee £
Up to £2,000	155.00	N/A
£2,001 - £5,000	205.00	N/A
£5,001 - £10,000	100.00	180.00
£10,001 - £15,000	130.00	230.00
£15,001 - £20,000	155.00	305.00
£20,001 - £25,000	180.00	360.00
£25,001 - £30,000	205.00	410.00
£30,001 - £35,000	215.00	450.00
£35,001 - £40,000	230.00	485.00
£40,001 - £45,000	245.00	525.00
£45,001 - £50,000	255.00	560.00
£50,001 - £55,000	270.00	600.00
£55,001 - £60,000	280.00	640.00
£60,001 - £65,000	295.00	675.00
£65,001 - £70,000	305.00	715.00
£70,001 - £75,000	320.00	755.00

Notes for schedule 4:

- For projects with an estimated cost in excess of £75,000 please contact the Building Control Manager for advice on the fee payable.
- Building notice applications are not appropriate for non-domestic work.

Appendix K
Taunton Deane Borough Council
Fees and Charges 2016/17

Data Protection Act – Freedom of Information Act

Background

This report seeks to formalise the charges the Council can make in relation to Freedom of Information Requests and Data Protection Act Subject Access Requests.

Legal Authority

The method of calculating charges within this report is in accordance with the Freedom of Information and Data Protection (appropriate limits and fees) Regulations 2004.

Disbursements are set locally and should be reasonable and not designed to generate a surplus.

The £10 for DPA subject access requests is a maximum and is discretionary but is helpful in limiting frivolous requests.

Charges

Estimating the costs of processing FOI requests; (section 4(3) of the FOI regulations)

When estimating the cost of complying with a written request for Information, the Council will take into account the staff time involved in the following activities:

- Determining whether the information is held.
- Locating the information or a document that may contain the information.
- Retrieving and extracting the information, or a document that may contain the Information.

The cost of the above activities will be calculated by applying an hourly rate of £25 per person, (section 4(4) of the FOI regulations.)

When calculating the costs to process requests, the Council cannot take account of the time taken to consider whether information is exempt under the Act or the time involve in redacting any information which is not to be disclosed.

Where the cost to process a request is **below** £450

Where the cost of complying with a written request for information is estimated to be below £450, there will be no charge unless the disbursement costs (printing copying

and postage) exceed £10. Where disbursement costs exceed £10, the applicant will be issued with a fees notice and must pay the costs within a period of three months before the Council can comply with the request.

Disbursements costs applied by the Council are shown later.

Where the cost to process a FOI request **exceeds** £450

In accordance with the Freedom of Information and Data Protection (appropriate Limits and Fees) Regulations 2004, the Council is not obliged to respond to a written request for information, where it estimates that the cost of complying with the request would be in excess of £450 (which equates to 18 hours of work at £25 per hour).

If the cost exceeds £450 we will charge for all the hours at a rate of £25 per hour or decline the request - alternatively, we will assist the requester in refining the request to within 18 hours to ensure no charge (other than possible disbursements) will be incurred.

Staff costs will be calculated as follows:

- Staff costs (£25 per hour) involved in determining whether the Council holds the information.
- Staff costs (£25 per hour) of locating, retrieving and extracting the information.
- Disbursement and staff costs (£25 per hour) incurred in informing the applicant that the information is held.
- Disbursement and staff costs (£25 per hour) incurred in communicating the information to the applicant.

Campaign requests

If the Council receives two or more related requests within a period of 60 consecutive working days, from a person or different persons who appear to be acting in concert or in pursuance of a campaign, the costs of complying with the individual requests will be aggregated.

Priced publications

These will be charged at cover price plus postage where relevant.

Disbursements

Photocopies:A4 Black & White 20p per sheet, A3 Black & White 30p per sheet, A4 Colour £1.00 per sheet, A3 Colour £1.50 per sheet

Prints from a PC:Black & White 20p per page (additional cost for producing A3), Colour £1.00 per page (additional cost for producing A3), Photo quality paper prints £1.50 per page

Any other sizes or finishes by agreement in advance.

By default we will print/copy in black and white/greyscale on white A4 paper using both sides.

Postage costs : Default postage will be by 2nd class Royal Mail. Prices for alternative postage methods will be at the prevailing rates.

Other Charges

CD Rom/DVD £1.00 per Disc

Data Protection Act 1998

Under the Data Protection Act 1998, the Council will charge an individual the sum of £10 for requesting personal information held by the Council about the individual. These requests for information are referred to as subject access requests. The Council will not process the subject access request until the £10 fee has been received.

Discounts

None, although no charge for disbursements will be made where the aggregate cost is below £10.

Budget Impacts

This is likely to have negligible impact on 2016/17 budgets.

Equality Impact Assessment

In order not to disadvantage customers with disabilities the Council will not charge for providing information in an alternative format, if the Disability Discrimination Act (DDA) covers the person requesting it, unless the original document was a priced publication. In this case, the charge for the alternative format will not exceed the cost of the original publication. The Council's current policies in relation to translation of documents into languages other than English will apply.

**Appendix L
Taunton Deane Borough Council
Fees and Charges 2016/17**

Court Fees

Background

Council Tax is a charge to owners and occupiers of domestic dwellings and Business

Rates, sometimes known as non-domestic rates, is a charge on the occupation of a nondomestic property. The Revenue Service bills those liable of the charges and collects the monies due.

Should the bills not be paid in accordance with the instalments on the bill a reminder is sent. A second reminder and a final notice are also issued should the payments not be made. Sometimes, despite these reminders, the bill is not paid. In these cases the Revenues Service will issue a Summons and apply to the Magistrate's Court for a Liability Order.

The costs of issuing the Summons is charged to the taxpayer.

Legal Authority

The Council Tax (Administration and Enforcement) Regulations (1992) and The Non-Domestic Rating (Collection and Enforcement) (Miscellaneous Provisions) Regulations 1990 are the 2 pieces of legislation surrounding the charging of costs incurred by the authority for the issue of a Summons.

Charges

Due to a recent High Court Case Local Authorities are required to revise and detail the breakdown of how costs are calculated. Therefore this new charge will come into immediate effect once Council have approved the proposal.

The proposal is a single charge added at the point the summonses are issued unlike before where a separate Liability Order fee was added at the date of the hearing.

	Current £ (2015/16)	Proposed £ (2016/17)
Court Costs	73.50	74.15

Discounts

Discounts are not provided as we charge what it costs to issue a summons up to the point of the court hearing. We do however withdraw costs in some dependant on customer's willingness to enter into a payment arrangement (and sustain that arrangement)

Budget Impacts

The increase in the court costs will be approximately of £3,500 per annum.

Equality Impact Assessment

There has been no material change to the policy of charging for summons and or liability orders and the charge only increased by £0.65, therefore we feel no Equality Impact Assessment is required.

03/12/2015, Report:Council Tax Support Scheme 2016/17

Reporting Officers:Heather Tiso

03/12/2015, Report:Proposed Sheltered Housing Service Model Report

Reporting Officers:Gary Kingman,Stephen Boland

03/12/2015, Report:Fees and Charges 2016/2017

Reporting Officers:Steve Plenty

03/12/2015, Report:Local Development Orders – Progress Report

Reporting Officers:Tim Burton

03/12/2015, Report:Q2 Financial Monitoring 2015/2016

Reporting Officers:Steve Plenty

03/12/2015, Report:New Homes Bonus Report

Reporting Officers:Dan Webb

04/02/2016, Report:Treasury Management Strategy Statement, Annual Investment Strategy and MRP Policy 2016/17

Reporting Officers:Paul Fitzgerald

04/02/2016, Report:Earmarked Reserves Review

Reporting Officers:Steve Plenty

04/02/2016, Report:Capital Programme 2016/2017

Reporting Officers:Steve Plenty

04/02/2016, Report:General Fund Revenue Budget 2016/2017

Reporting Officers:Steve Plenty

04/02/2016, Report:Housing Revenue Account Budget 2016/2017

Reporting Officers:Steve Plenty

04/02/2016, Report:Corporate Strategy 2016/2020

Reporting Officers:Paul Harding

04/02/2016, Report:Somerset Waste Partnership Business Plan

Reporting Officers:Chris Hall

09/03/2016, Report:Community Asset Transfer Policy – Taunton Deane Borough Council and West Somerset Council

Reporting Officers:Tim Child

Contains exempt information requiring private consideration: Yes

Exempt reason:Yes. The report may contain some commercially sensitive information.

09/03/2016, Report:Q3 Performance Report

Reporting Officers:Paul Harding

09/03/2016, Report:Corporate Equality Objectives

Reporting Officers:Christine Gale

09/03/2016, Report:Q3 - Financial Performance report

Reporting Officers:Steve Plenty

09/03/2016, Report:Housing Revenue Account Business Plan Review

Reporting Officers:James Barrah

24/03/2016, Report:Creedwell Orchard, Milverton Option Agreement – Proposed Extension of the Trigger Date

Reporting Officers:Adrian Priest

Contains exempt information requiring private consideration: Yes

Exempt reason:The report may contain a confidential appendix.

21/04/2016, Report:Empty Homes Strategy and review of Empty Property Coordinator

Reporting Officers:Mark Leeman

21/04/2016, Report:Superfast Broadband Phase 2 report

Reporting Officers:Ian Timms

09/06/2016, Report:Car park variable message signage and pay on foot – Request for budget allocation

Reporting Officers:Ian Timms

09/06/2016, Report:TDBC revised Corporate Debt Policy

Reporting Officers:Dean Emery

07/07/2016, Report:Housing Revenue Account Business Plan Review

Reporting Officers:James Barrah

07/07/2016, Report:Q4 - Financial Outturn report

Reporting Officers:Steve Plenty

07/07/2016, Report:Q4 Performance Report

Reporting Officers:Paul Harding

04/08/2016, Report:Housing Company

Reporting Officers:James Barrah

04/08/2016, Report:Report on Grants Policy

Reporting Officers:Christian Trevelyan,Mark Leeman

08/09/2016, Report:Review of Deane Helpline

Reporting Officers:Chris Hall

Contains exempt information requiring private consideration: Yes

Exempt reason:The report may contain some commercially sensitive information.

08/09/2016, Report:Update on Coal Orchard Consultation

Reporting Officers:Ian Timms

09/11/2016, Report:Review of Council Tax Support Scheme

Reporting Officers:Heather Tiso

09/11/2016, Report:Deane Lottery

Reporting Officers:Angela Summers

Executive – 3 December 2015

Present: Councillor Williams (Chairman)
Councillors Habgood and Mrs Warmington

Officers: Penny James (Chief Executive), Brendan Cleere (Director – Growth and Development), Heather Tiso (Revenues and Benefits Service Manager), Simon Lewis (Assistant Director – Housing and Communities), Steve Boland (Housing Services Lead - Housing and Communities), Jan Errington (Area Community Manager), Jo Nacey (Finance Manager), Steve Meers (Principal Accountant - Services), Lucy Clothier (Accountant), Tim Burton (Assistant Director – Planning and Environment) and Richard Bryant (Democratic Services Manager)

Also present: Councillor Aldridge

(The meeting commenced at 6.15 pm.)

64. Apologies

Councillors Beale, Edwards, Mrs Herbert and Parrish.

65. Minutes

The minutes of the meeting of the Executive held on 11 November 2015, copies of which had been circulated, were taken as read and were signed.

66. Declarations of Interest

Councillor Mrs Warmington declared a personal interest as her daughter was a recipient of Housing Benefit.

67. Review of Council Tax Support Scheme for 2016/2017

Considered report previously circulated, concerning the latest review of the Council Tax Support Scheme.

On 1 April 2013 Council Tax Benefit (CTB) had been abolished and replaced with a locally designed “CTS” (CTS) Scheme. The Government had provided each billing authority with a grant and expected Councils to design a CTS scheme to help those on low incomes to meet their Council Tax liability. Initially, 90% of funding previously granted by the Government for CTB was provided for localised CTS.

Whilst the Council had discretion on the rules for CTS for people of working age, the Government had stipulated that pensioners should be fully protected under the same criteria that previously applied to CTB. The Government had also stipulated that, as far as possible, CTS for vulnerable groups should be protected too.

The Department for Communities and Local Government (DCLG) provided funding through the annual Settlement Funding Assessment (SFA) to help meet the cost of localised CTS schemes. Each of the major precepting authorities in Somerset received the initial funding based on their share of Council Tax receipts.

In Taunton Deane, the initial grant for precepting authorities was £6,110,080, with this Council's share being £587,775 (based on a 9.62% share in 2013/2014). From 1 April 2014, funding for localised CTS had been merged into the Revenue Support Grant (RSG) and Business Rates Funding Baseline and was not separately identified, but the SFA had reduced by 26.1% in cash terms in the two years up to 2015/2016, and was projected to continue to reduce significantly over the next four years.

A reduction of 26.1% would result in an overall budget of £4,423,358. If there was no change to the existing CTS scheme, it was estimated the Councils would award CTS of £5,515,725 in 2016/2017. This would mean a budget shortfall of £1,092,367, with Taunton Deane's share of that shortfall being £105,086.

Full Council had adopted the current local CTS Scheme at its meeting on 11 December 2012. For people of working age, the scheme for 2015/2016 had a number of key elements namely:-

- Maximum support was 80% of Council Tax - everyone of working age had to pay something; Increased non-dependant deductions;
- No second adult rebate;
- Earned income disregards were at increased levels than those offered under CTB; and
- An Exceptional Financial Hardship fund of £35,000, through the Discretionary Reduction in Council Tax Liability for short term help.

On 9 December 2014, Full Council had decided to continue the 2014/2015 CTS scheme for 2015/2016 with an amendment to disregard maintenance received for children.

However, with the reduced level of funding from the Government through the SFA, the Council had worked in collaboration with Somerset County Council (SCC) and the other Somerset District billing authorities to develop options to revise Taunton Deane's CTS scheme for working age applicants from 2016/2017.

Any local scheme had to be agreed with the major precepting authorities such as the SCC, Avon and Somerset Police and Devon and Somerset Fire and Rescue Authority by 31 January 2016.

Consultation with the precepting authorities and the public had taken place in respect of the following five options:-

Option 1 – The Council to work out CTS in the same way as was done now. Any shortfall in the funding received and the CTS paid in 2016/2017 would need to be met from other Council budgets. Response – 32% in favour;

Option 2 - Applicants with capital of over £6,000 would not be entitled to CTS.

Response – 71% in favour;

Option 3 – The Council to use a Minimum Income figure for those who were self-employed. This Minimum Income would be in line with the UK minimum wage for 35 hours worked. The Council would not apply this Minimum Income for a designated start-up period of one year to allow the business to become established. If a self-employed person was limited in the hours they could work, the Minimum Income would be worked out proportionately. This proposal would align our treatment of income for self-employed people with that used to work out Universal Credit. Response – 67% in favour;

Option 4 – The Council to change the scheme to pay CTS at a level that would be no more than for a Band D property. This would not disadvantage any applicant who lived in smaller or lesser value property. Response – 69% in favour;

Option 5 - The Council to apply a taper of 65% to the income of applicants with no earnings and apply a taper of 20% to people in work. This would mean two applicants on similar income levels, but where one was in work, would receive different levels of support. The applicant with no earnings would receive less CTS, compared to an applicant with earnings receiving the same weekly income. Response – 53% in favour.

Any of the options to reduce the level of support the Council offered through CTS would have an adverse or positive impact on certain applicants or groups of applicants. If the support offered through the CTS scheme was cut, the Council would need to consider a careful selection of options for Taunton Deane's particular demographic. There was no single option or change to the CTS scheme that could deliver sufficient savings to meet the predicted budget gap from the reduced RSG and Business Rates funding in 2016/2017.

The reality was that any revised scheme that reduced the amount of rebate awarded, needed to establish which applicants were more able to pay an increased level of Council Tax with the reduction in their CTS. The decision would be to choose what options were acceptable to the Council bearing in mind the overall level of finance available.

The welfare changes announced in the Summer Budget would have had a significant impact on the Council's CTS scheme. However, the Chancellor had since announced in the Autumn Statement, that proposals on Tax Credits to increase the taper and reduce the threshold would not now go ahead. As a result:-

- the tax credits income threshold would remain at £6,420 from April 2016; and
- the tax credits taper would remain at 41% of gross income.

8,514 people initially moved from the CTB Scheme to the localised CTS Scheme. As at 31 March 2015, this had reduced to 7,749. It was accepted this was primarily due to the gradual improvement in economic conditions as well as increases in the pension age.

The net collectable amount for Council Tax in 2014/2015 had increased by 6.2% in comparison to 2012/2013. The collection of Council Tax in year was at a similar level, with additional income for Taunton Deane of £303,000 based on its preceptor share of 9.66% in 2014/2015.

While it had been possible to maintain in-year collection of Council tax at 98% since the introduction of CTS, this had entailed significant extra work for Revenues Officers. For many customers, having to pay Council Tax had caused them budgeting issues, not least because many were also affected by other welfare reform impacts, such as the removal of the spare room subsidy.

While working age CTS recipients represented 8% of households, the value of their debt was equivalent to 33% of all Council Tax outstanding at 31 March 2015 (£1,137,340).

Although, the collection rate had remained the same as the previous year, it had become clear that the volume of recovery action had again increased to ensure collection levels remained high.

Within the 2013/2014 Local Government Finance Settlement, the Government had included funding for CTS that included a proportion relating to Parishes and Special Expenses. The Council had previously decided to pass on a proportion of this funding to Parishes to reflect their reduction in funding as a result of CTS. For 2013/2014, a grant was given to Parishes based on the tax base reduction attributable to CTS in each Parish multiplied by their 2012/2013 Band D Charge.

Since 2014/2015 the Funding Settlement had not separately identified the proportion of funding for CTS for any preceptors - including Taunton Deane and Parishes so the Council had approved the principle of applying the same formula used in the previous year. This had meant each Parish's grant for CTS was calculated as CTS Tax Base Adjustment x 2013/2014 Parish Band D Tax rate.

In view of the significant financial pressures, the Council needed to make difficult decisions in order to balance the budget and provide a sustainable financial future. It was therefore suggested that careful consideration should be given to the level of grant funding that was affordable in 2016/2017 and subsequent years to mitigate the CTS impact on Parishes, whilst recognising the impact on Parish budgets and potential local tax requirements. If funding was reduced Parishes would have the opportunity to consider whether to take action to reduce their costs and/or adjust the amount of precept levied on the local tax payer.

The amount of grant funding provided to Parishes and the Unparished Area in 2015/2016 totalled £45,000. The Council therefore needed to determine the policy for providing any CTS Grant funding to Parishes for 2016/2017. The following options for 2016/2017 existed:-

Option (a) - Use the same formula that was used for 2015/2016, so each Parish's grant for CTS would be calculated as:-

CTS Tax Base Adjustment x 2013/2014 Parish Band D Tax rate.

This would reduce the budget requirement for CTS Parish Grants by approximately £420, to a total of approximately £44,580.

Option (b) - Use the same formula that was used for 2015/2016 as the baseline, but phase out the funding over two years, so each of the Parish grants for CTS would be calculated as:-

- 2016/2017: CTS Tax Base Adjustment x 2013/2014 Parish Band D Tax rate x 66%;
- 2017/2018: CTS Tax Base Adjustment x 2013/2014 Parish Band D Tax rate x 33%;
- 2018/2019: Nil – CTS grant funding ceases.

This would reduce the budget requirement for CTS Parish Grants by approximately £15,300 in 2016/2017, £30,150 in 2017/2018 and by £45,000 in 2018/2019.

It was also recommended that the same funding principle agreed for Parishes should be applied to the Council budget for the Unparished Area Fund.

The above proposals and options had been considered by the Corporate Scrutiny Committee on 22 October 2015. Members had recommended to amend the current CTS scheme to reduce support offered to working age applicants in 2016/2017 by:-

- removing entitlement to applicants with capital over £6,000;
- applying a Minimum Income for self-employed applicants; and
- paying CTS at a level that would be no more than for a Band D property.

The Committee had also indicated its preference to support Option (a) in terms of providing support to the Parish Councils.

Having taken account of the contents of the very detailed Equality Impact Assessment that had been undertaken, the Executive decided to agree the proposed amendments to the CTS scheme. However, option (b) – set out above – was the preferred option for the continuation of support over the next two years to the Parishes.

Resolved that:-

- (1) It be recommended to Full Council that:-
 - (i) Having regard to the consultation responses and the contents of the Equality Impact Assessment, the Council Tax Support Scheme be amended to that shown in the separate Appendix 1 to the report – and illustrated in Model 9 – to reduce support for working age applicants in 2016/2017 by:-
 - removing entitlement to applicants with capital over £6,000;
 - applying a Minimum Income for self-employed applicants; and
 - paying the Council Tax Support scheme at a level that would be no more than for a Band D property.
 - (ii) Option (b) be used in providing and calculating CTS Grant funding for Parish Councils in 2016/2017; and
- (2) It be noted that the 2016/2017 Council Tax Support Scheme was recommended

for 2016/2017 only.

68. **Sheltered Housing Service and Charges**

Considered report previously circulated, concerning the Council's Sheltered Housing Service and charges.

Taunton Deane Borough Council currently owned, managed and provided housing related support services to a total of 880 Sheltered Housing Council Tenants.

The Council's Sheltered Housing was currently comprised of two separate but highly related elements:-

- 'Designated accommodation' – This was a flat or bungalow, which was equipped with an interactive alarm system. The accommodation was paid for by tenants in the form of rent and service charges. Tenants on low incomes could claim Housing Benefit to assist with both the rent and 'Housing Benefit eligible' service charges; and
- 'Housing related support' – This could include regular and occasional welfare checks that provided reassurance and a minimal level of social contact. The support could also help with basic household tasks too. The housing related support service was paid for by Somerset County Council (SCC) grant – formerly Supporting People funding.

Over the last few years the Council's contract with SCC to provide housing related support to its Sheltered Housing Tenants had reduced significantly. In 2012/2013 the overall contract value was £244,223.48, reducing to £229,570.07 in 2013/2014.

Following a comprehensive review of commissioned services by SCC throughout 2013/2014 a new contract had been entered into by the Council to provide housing related support to its Sheltered Housing Tenants. The overall value of the new contract was £153,046.71 per year for the period October 2014 to October 2018.

In addition, SCC's review had also redefined key elements of its service contract specification, such as:-

- Limiting the provision of support to people with higher level support needs;
- Providing support that was focussed on helping people to develop ways of coping with the things they were finding difficult and would be increased, reduced or stopped according to their needs at any given time; and
- Providing support only where the person had no other means of meeting their needs.

As a direct consequence, Taunton Deane was having to make changes to the housing related support service it currently delivered to its Sheltered Housing Tenants which sought to promote independence and supported all tenants to achieve economic wellbeing, stay safe, be healthy, enjoy and achieve and make a

positive contribution.

The service was generally well regarded by all Sheltered Housing Tenants achieving consistently good levels of satisfaction ratings over many years.

The proposed new Sheltered Housing Service for tenants would continue to respond to the ageing population in our Sheltered Housing schemes. The service would have a positive social impact, helping tenants to lead active and independent lives.

Listed below was what a tenant should expect from the proposed new Sheltered Housing service which was a base line service that every tenant would receive:-

- (1) Additional housing management – To include:-
 - Help on entering the service;
 - Preventing tenancy breakdown;
 - Help with maintaining security; and
 - Help with moving on;
- (2) Community development;
- (3) Tenant involvement and empowerment;
- (4) Housing related support service; and
- (5) Deane Helpline and Emergency Response service.

At present, the amount of weekly service charge a tenant paid for their Sheltered Housing service depended on the type of Sheltered Housing scheme on which they resided.

In the existing service charges, a tenant residing on a 'low level scheme' would receive less regular contact from staff and this would be classed as the baseline service. However, a tenant residing on a more 'standard Sheltered Housing scheme' might require more regular visits and increased contact.

The usual current service charges applied to Sheltered Housing Tenants rent accounts for 2015/2016 were shown below. However some tenants had a tenancy that had 'protected rights' in relation to the sheltered component of their service charge:-

Type of service	Current weekly charge
Sheltered housing	£12.59
Low level sheltered housing	£ 4.47
Current average sheltered service cost	£10.93

In the proposed new service a new single rate service charge would be applied to all sheltered housing tenant rent accounts from April 2016:-

Type of service	Proposed new weekly sheltered housing service charge
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Additional housing management; Community Development and Tenant involvement and empowerment.	£10.93
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The housing related support element of the proposed new service would continue to be grant funded by SCC and subject to a formal contractual agreement.

The actual cost of providing the Deane Helpline and Emergency Response services to Sheltered Housing Tenants was £4.43 per week at 2015/2016.

It was therefore proposed that this cost should be applied as a charge to all Sheltered Housing Tenants rent accounts, with the financial consequences being taken account of as part of the current review of the Housing Revenue Account Business Plan.

Reported that this issue had been discussed at the meeting of the Community Scrutiny Committee held on 1 December 2015. Although Members supported the recommendations, an amendment was agreed whereby it was proposed that the above £4.43 per week charge would not be available to tenants in receipt of Attendance Allowance, Disability Living Allowance or a Personal Independence Payment.

Legal advice had subsequently been obtained that, if the amendment was adopted there would be a substantial risk that it would be successfully challenged on the grounds of discrimination under the Equalities Act 2010.

Resolved that Full Council be recommended to:-

- (1) Adopt the proposed new Sheltered Housing Service model;
- (2) Approve a flat rate Sheltered Service charge of £10.93 / week; and
- (3) Approve the inclusion of a service charge of £4.43 / week for the Deane Helpline Service with those in receipt of Housing Benefit receiving full subsidy via the Housing Revenue Account.

69. **New Homes Bonus – Funding towards Growth and Regeneration Priorities**

Considered report previously circulated, concerning proposals for the allocation of New Homes Bonus funding over the medium term.

Growth remained a top priority for the Council. This commitment had been reflected over recent years, with the allocation of New Homes Bonus (NHB) funding, primarily for growth and regeneration purposes.

In 2013, Members approved the following list of growth schemes that were intended to have 'first call' on NHB growth funding:-

- Firepool infrastructure and planning (£3,500,000);
- Toneway Corridor Transport improvements (£23,000,000);
- Junction 25 Improvements (£9,200,000); and
- Taunton Strategic Flood Alleviation works (£15,000,000).

Although it was accepted that NHB receipts would not be sufficient to fund these schemes in total, the NHB funding could nevertheless provide an important 'match funding' contribution towards them, with support from other funding partners increasing the likelihood of delivery.

Since 2013, the Council had achieved significant success with partners in taking forward its growth priority. Examples of success included:-

- Joint agreement (with Somerset County Council) of a *Growth Prospectus for Taunton*, establishing a clear vision for Taunton's economic success and a list of key growth projects to accelerate delivery.
- Funding awards for major transport schemes, including the Taunton Railway Station enhancement (£4,600,000), Junction 25 improvement (£12,000,000) and dualling of the A358 between A303 and Junction 25 (c. £275,000,000).
- Roll-out of Superfast Broadband to at least 90% of properties through Phase 1 of the *Connecting Devon and Somerset* programme in a £52,000,000 contract by the end of 2016.
- Development of an alternative and commercially viable proposal for the Firepool site, consistent with the *Taunton Rethink*, which would bring forward an exciting mixed use scheme.
- Approval of a Delivery Strategy for the redevelopment of the Coal Orchard site, and appointment of consultants to progress the next phase.
- Transformation of the landmark Market House Building, to provide a new home for the Taunton Visitor Centre as well as a new high quality restaurant.
- £1,200,000 funding for the Wiveliscombe Enterprise Centre.
- Shared commitment of key partners to the delivery of a major new strategic employment site adjacent to Junction 25, providing up to 4,000 jobs and stimulating growth in higher value business.
- Government funding for a dedicated delivery team for the Monkton Heathfield Urban Extension, providing 4,500 new homes.

Having made significant progress, it was now appropriate for the Council to renew and refresh its plans for allocation of NHB, so that spending plans were aligned as far as possible with current and emerging growth priorities.

A number of growth spend categories were proposed, reflecting the priorities established in the Taunton Growth Prospectus and aligned with the relevant plans and priorities of key partners. Having such funds allocated would enable the

Council to respond quickly to commercial and funding opportunities to support growth, which in turn would facilitate the realisation of Taunton's economic vision and key economic benefits.

The following table outlined a number of proposed growth spend categories, the NHB commitment proposed for each category over the period 2016/2017 – 2020/2021 and the NHB balance remaining in each of the financial years shown. The current projected closing balance (end 2015/2016) for unallocated NHB was an estimated £1,960,000.

Proposed NHB Allocation and Indicative Spend Profile

Growth project / category	2016/17 £	2017/18 £	2018/19 £	2019/20 £	2020/21 £	Total NHB allocation £
Taunton Strategic Flood Alleviation			1,000,000	1,000,000	1,000,000	3,000,000
Major transport schemes	400,000	800,000	1,000,000	300,000		2,500,000
Town Centre regeneration	500,000	750,000	750,000	500,000		2,500,000
Employment site enabling and innovation to promote Growth		2,000,000	2,000,000			4,000,000
Urban Extensions		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
Marketing, Promotion and Inward Investment	100,000	100,000	100,000	100,000	100,000	500,000
Preparation of LDOs	50,000	50,000				100,000
Total NHB allocation	1,050,000	4,700,000	5,850,000	2,900,000	2,100,000	16,600,000

Estimated NHB receipt	3,890,106	4,014,306	3,882,741	3,711,974	3,651,974	
Less allocation to annual GF budget	392,000	392,000	392,000	392,000	392,000	
Indicative year end unallocated NHB balance (rounded)	4,410,000	3,330,000	970,000	1,390,000	2,550,000	

Reported that the following were proposed as principles that would guide the spending of allocated NHB funds. These had been updated to reflect views expressed by the Corporate Scrutiny Committee on 17 November 2015 where the proposals were generally supported:-

- A Business Case for funding should be provided to the Director and relevant Portfolio Holder, justifying the proposed investment in terms of contribution to growth and regeneration priorities and/or the potential for financial return.
- NHB contributions for physical infrastructure projects should normally be used as match funding, or to attract match funding, from other sources as part of a total funding package.
- NHB funding in the above categories could be used to fund specialist expertise and project related costs that would be required to deliver key schemes, as well as costs associated with 'hard infrastructure'.
- The NHB funding allocation and indicative profile would be refreshed annually, to ensure that spending plans remained aligned with an evolving picture of external funding secured, opportunities for new funding and new growth priorities.
- The profile of spending shown was indicative. With approval of the Director and relevant Portfolio Holder, spend might fall outside of the indicative years shown, within the overall sum allocated for the category and subject to sufficient NHB balance being available.
- The principles for NHB spend did not apply to the Community Infrastructure Levy, for which separate governance arrangements had been established.
- Decisions on project spend within allocated budgets would be taken by the Director – Growth and Development, in consultation with the Leader of the Council and the relevant Portfolio Holder.
- The Growth Steering Group would have an overview of all major spending on growth projects and additional monitoring by Councillors would occur through Budget Monitoring reports.
- Any significant single items of expenditure (with a value of more than £250,000) would be published in the Weekly Bulletin and therefore subject to the usual 'call in' process.

Further reported that the request to support the above prioritisation of NHB would enable these outline plans to be factored into the Medium Term Financial Plan, with initial requests in respect of 2016/2017 being included in the final budget proposals for next year.

The medium term proposals would be predicated on the NHB funding regime remaining in its current form. However, the Government's Autumn Statement had thrown some doubt on the long term availability of NHB funding.

Resolved that Full Council be recommended to:-

- (1) Approve the principles of spending;
- (2) Approve the proposed allocation of New Homes Bonus in 2016/2017 budgets (as part of the Budget approval process); and

- (3) Agree that the growth spend categories and proposed New Homes Bonus commitment for 2017/2018 to 2020/2021 be incorporated within the draft Medium Term Financial Plan and Capital Programme (subject to annual review).

70. **Financial Monitoring – Quarter 2 2015/2016**

Considered report previously circulated, concerning the Council's financial performance for Quarter 2 of the financial year 2015/2016.

Effective financial management formed an important part of the Council's overall performance management framework.

A summary of the Council's Financial Performance during Quarter 2 was as follows:-

General Fund (GF) Revenue - The GF Revenue Outturn position was currently projected as a net underspend of £186,000 which was 1% below budget.

One of the main variances to the budget related to Rent Rebates. This service was reporting an underspend on budget of £114,000. This was a demand led service and the underspend represented less than 1% of the annual expenditure. It was proposed that £100,000 was transferred into an earmarked Benefits smoothing reserve to mitigate against the effects of anticipated changes in the funding of the Pathway for Adults (P4A) service in 2016/2017.

The GF reserve balance at the start of the year was £2,109,000. The 2015/2016 Budget included a one-off transfer of £105,000, and the Council also approved an allocation of £222,000 to the Business Rates Smoothing Reserve through the 2014/2015 Outturn report in July 2015.

The Council also received New Burdens Grant funding amounting to £81,000 for property searches in November 2015. The Council had already set aside from revenue £101,000 for the repayment of personal searches and the Government had paid an interim grant to help mitigate the cost. It was proposed to transfer this sum to the GF reserve to offset the sum set aside. This would take the current budgeted balance to £1,863,000 as at 31 March 2016.

If the current outturn forecast remained accurate and the Council took no corrective action in the year, the potential underspend of £186,000 would also be transferred to this reserve, increasing the projected balance to £2,049,000 at the end of the financial year. This remained above the current minimum balance of £1,500,000 required in the Council's Financial Strategy.

General Fund (GF) Capital - The GF approved Capital Programme was currently £12,543,000. This related to schemes which would be completed over the next five years. Of this, Budget Holders were projecting that £8,412,000 was planned to be spent during 2015/2016 with £4,126,000 due to be spent in future years. The Council was supporting this investment through the use of Capital Grants and Contributions, Capital Receipts, Revenue Funding and Borrowing.

Housing Revenue Account (HRA) - The current forecast outturn for the Council's Housing Revenue Account (HRA) was an overspend of £102,000 (0.4% of budget).

The HRA Reserves ("working balance") at the start of the year was £3,484,000, and the Council had approved an allocation of £776,000 for a number of initiatives and investment in services through the 2014/2015 Outturn report in July 2015. This reduced the current budgeted balance to £2,708,000, and was forecast to be £2,606,000 at the end of the current financial year based on current projected outturn. This was above the minimum recommended reserve level of £1,800,000.

As part of the continuing HRA Business Plan Review, a large piece of work was underway to look at the investment needed in our homes over the next 30 years. However, this had identified that further work, in the form of specialist surveys, was needed to update the Council's current stock condition data.

The cost of commissioning these surveys, along with fully updating the Council's stock condition system to ensure that it was fit for purpose, was expected to be in the region of £250,000.

It was therefore proposed that a supplementary estimate should be added to the 2015/2016 budget, funded from general reserves.

This would reduce the HRA general reserves balance to £2,458,000 with a forecast of £2,356,000 at the end of the financial year.

Housing Revenue Account (HRA) Capital - The approved HRA capital programme was £23,459,000, of which £12,927,000 related to works on existing dwellings and £10,532,000 for the provision of new housing through development.

Deane DLO Trading Account - The DLO was not forecasting an over/ underspend /over recovery after contributing £101,000 to the General Fund. Any surplus would be transferred to the DLO trading reserve.

The Trading Account Reserves Position balance brought forward of £679,000 related to a retained trading surplus of £314,000, plus capital reserves set aside to support investment in the service.

Deane Helpline Trading Account - The Deane Helpline was currently underspent on budget, forecasting a year end outturn net deficit of £40,000.

Resolved that Full Council be recommended to approve:-

- (1) The request to transfer the £81,000 New Burdens Grant income on Property Searches to the General Reserves;
- (2) The request to transfer the £100,000 underspend on Rent Rebates to a Benefits smoothing reserve to cover the potential effects on Housing Benefits of Pathway for Adults (P4A); and
- (3) A supplementary estimate in 2015/2016 of £250,000 funded from Housing Revenue Account reserves to commission a survey of the housing stock and the updating of the stock condition database.

71. Fees and Charges 2016/2017

Considered report previously circulated, concerning the proposed fees and charges for 2016/2017 for the following services:-

- Cemeteries and Crematorium – It was proposed to increase the main cremation fee by £50 to £700 and make minor increases for other charges within the service. This was likely to increase income by £75,000;
- Waste Services – The Somerset Waste Partnership proposed to increase its charges for the Garden Waste Service Charge from £48 to £53 as well as a modest increase to the cost of garden waste sacks. It was anticipated this would generate additional income of £50,000;
- Housing Services – In accordance with the 30 year Housing Business Plan, it was proposed to increase housing (non-rent) fees and charges by applying Retail Price Index (RPI) inflation as at September 2015 (0.8%). The increases were likely to generate £2,800 for the Housing Revenue Account;
- Court Fees - Due to a recent High Court Case Local Authorities were required to review and detail the breakdown of how costs were calculated. The proposal was a single charge added at the point the summonses were issued, where previously a separate Liability Order fee was added at the date of the hearing. The implementation of the new fee of £74.15 would take effect from 16 December 2015 and would generate additional income of £3,500.

No increases to the fees charged by Land Charges, Licensing, Planning, Environmental Health, Promotional 'Rotunda Units', Building Control and Freedom of Information were proposed.

Resolved that Full Council be recommended to agree the fees and charges for 2016/2017 in respect of the Cemeteries and Crematorium, Waste Services, Housing Services and Court Fees.

72. The use of Local Development Orders for development sites in the Taunton area as an alternative to a review of the Town Centre Area Action Plan and a Development Plan Document for the Strategic Employment site adjacent to Junction 25 of the M5

Considered report previously circulated, concerning Local Development Orders (LDO's) which had been introduced as a planning tool by the Labour Government as part of the suite of planning reforms outlined in the Planning and Compulsory Purchase Order Act of 2004. Up until fairly recently however, take up of LDOs had been quite limited across the Country.

An LDO was a means of bringing forward land for development without the need for an individual planning permission to be issued. Instead, development which met the criteria set out in the Order would automatically be allowed. LDOs therefore

represented an important planning tool which could act as a catalyst to bring forward development and investment by providing certainty - particularly useful in the redevelopment of complex brownfield opportunities.

The process for preparing a LDO was rather complex. The Local Planning Authority had to undertake informal consultation outlining the policies it proposed to implement, the development permitted and the area to which the Order would relate. It had also to set out a 'statement of reasons' that established the reasons for making an Order based upon sound evidence.

LDOs could not be required to provide Section 106 obligations which meant that sites covered could not be obliged to provide affordable housing or other financial contributions in order to make development acceptable in planning terms. However, the Community Infrastructure Levy would still be applied.

There was no definitive process for putting an LDO in place once preparatory work on the Order and public consultation had been carried out. However, many Councils had already resolved to adopt LDOs at Full Council meetings since the Orders were effectively Council policy. It was proposed that Taunton Deane should follow the same route following detailed consultations with Members and the public.

It would appear that LDOs were a tool which the Government would increasingly expect Local Planning Authorities to use, particularly in relation to brownfield opportunities. As such, the Executive had considered a proposal to use LDOs for some of the brownfield redevelopment sites currently identified in the adopted Taunton Town Centre Area Action Plan (TTCAAP) as well as an alternative to the single issue plan proposed for the Strategic Employment site.

As the TTCAAP was several years old there was a need to review the assumptions made regarding key sites. However, by preparing LDOs for such sites the Council could reduce the amount of work involved when compared to a review of the Plan, whilst at the same time accelerating the redevelopment of key sites.

In addition to those sites in the TTCAAP, The Deane House site was also considered to be a site suitable for an LDO should it become available for redevelopment. With the site being in a single ownership, this would make preparation of an Order simpler and would increase certainty of delivery.

The preparation of an LDO for the Strategic Employment site off Junction 25 would not only accelerate the process, but would also have the advantage of being a marketing tool for potential occupiers who would have greater certainty over the appropriateness of their use and a quicker and easier process for resolution. The LDO route would still enable the local communities to be involved through consultation and to influence the outcome as would be the case if this site were to be brought forward through the preparation of a development plan as had previously been envisaged.

It was proposed to use the Homes and Community Agency Procurement Framework to procure consultants to undertake further scoping associated with the preparation of LDO's. This would enable the in house resource to concentrate on a review of the Core Strategy, although there would clearly still be some work involved for the

team who will need to client the projects, be involved in consultation and taking them through Council for adoption.

It is therefore proposed to allocate £100,000 of New Homes Bonus towards the cost of preparing a series of Orders.

The Chairman reported that he had received a letter from Stoke St Mary and Ruishton and Thornfalcon Parish Councils concerning the possibility of a LDO being introduced to bring forward the Strategic Employment adjacent to Junction 25 of the M5 Motorway. He read out the contents to the Members present.

During the discussion of this item, Members asked for further details of the process that would need to be followed towards the preparation of a LDO. The Assistant Director – Planning and Environment reported that the process was likely to be:-

- A decision to begin the preparation of a LDO for any particular site to be made by the appropriate Executive Councillor (This would be a Weekly Bulletin decision which would be subject to the Council's call in arrangements);
- Approval of draft LDO to be obtained from the Local Development Framework (LDF) Steering Group, Community Scrutiny Committee and the Executive prior to public consultation being undertaken;
- Once consultation had taken place and responses assessed, final sign off of LDO to be sought from the LDF Steering Group, Community Scrutiny Committee, the Executive and Full Council; and
- Sign off of proposals in compliance with an LDO (delegated to the Assistant Director - Planning and Environment).

Resolved that Full Council be recommended:-

- (a) To approve the preparation of a series of Local Development Orders for a number of town centre sites as an alternative to reviewing the Taunton Town Centre Area Action Plan and to seek specific authority to prepare Local Development Orders for the Strategic Employment site off Junction 25 and The Deane House site (should it become available for redevelopment);
- (b) It be agreed that £100,000 of New Homes Bonus be allocated to support the preparation of Local Development Orders; and
- (c) The Portfolio Holder for Planning Policy and Transportation be authorised to approve the programme for the preparation of further Orders for Taunton Town Centre sites. Such schemes would then be presented to Members for approval following consultation.

73. **Executive Forward Plan**

Submitted for information the Forward Plan of the Executive over the next few months.

Resolved that the Forward Plan be noted.

(The meeting ended at 8.25 p.m.)