

**Report to:** Council  
**Date of meeting:** 11 July 2017  
**Report of:** Jude Green – Head of Revenues & Benefit  
**Title:** Local Council Tax Reduction Scheme amendment

## 1.0 **Summary**

- 1.1 Following the terrorist attacks in Manchester and London two charitable trusts were established to support the victims. These being the We Love Manchester Emergency Fund (WLMEF) to support people who have been injured or bereaved by the Manchester bombing and the London Emergencies Trust (LET) to support those affected by the recent London terror attacks.
- 1.2 The Department for Communities and Local Government (DCLG) has written to all local authorities encouraging any payments received by residents who claim local council tax reduction (LCTR) to be disregarded.
- 1.3 Further charitable trusts may be generated from terror attacks or major catastrophes and to remove the need to bring a report to Council for each it is proposed to have the agreement to disregard any payments associated.

## 2.0 **Recommendations**

- 2.1 It is recommended that Watford Borough Council uses its ability under Section 13A of the Local Government Finance Act 1992 to fully disregard any amount received by a resident in receipt of LCTR
- 2.2 It is recommended that any future trusts and charitable payments made following a terrorist attack or major catastrophe are disregarded in full.

### **Contact Officer:**

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### 3.0 **Detailed proposal**

3.1 In April 2013, as part of the national welfare reform, the government changed the way financial support for council tax was managed. This meant the national council tax benefit system, which helped people with a low income meet their council tax obligations, was replaced by new local council tax reduction schemes managed by Local Authorities.

3.2 LCTR schemes are local and therefore DCLG cannot impose changes to the scheme. It for each local authority to decide if they will disregard payments made to recipients from either of the trusts.

3.3 We cannot be sure that recipients of Watford Borough Council's LCTR scheme will receive payments from either trust. However it is possible that, in the future, people who have received payment from either trust may move in to the area.

3.4 The letter received from Chris Megainey, Deputy Director, Local Government Finance within the Department for Communities and Local Government can be found in the background papers.

### 4.0 **Implications**

#### 4.1 **Financial**

4.1.1 At this stage the financial impact is not known but it is considered it can be contained within council budgets.

#### 4.2 **Legal Issues** (Monitoring Officer)

4.2.1 Section 67(2)(aa) of the Local government Finance Act 1992 states that making or revising a CTRS under s13A(2) can only be done by council.

#### 4.3 **Equalities/Human Rights**

4.3.1 Having had regard to the council's obligations under s149, it is considered that there are no equality or human rights issues as all recipients of payments from the trust will be treated the same.

### **Background Papers**

The following background papers were used in the preparation of this report. If you wish to inspect or take copies of the background papers, please contact the officer named on the front page of the report.

*Local council tax support: guidance on treatment of payments from two charitable funds*

**File Reference**

- *None*