

# Council Tax Reduction Scheme

Annual Report 2017-18

July 2018 (Revised August 2020)

# Council Tax Reduction Scheme Annual

# Report 2017-18

#### **Audience**

Local Authorities in Wales; Valuation Tribunal for Wales and other interested parties in local government and welfare sectors.

#### Overview

This Annual Report provides an update on the operation of CTRS in Wales during 2016-17.

#### **Further information**

Enquiries about this document should be directed to: Local Government Strategic Finance Division Welsh Government Cathays Park Cardiff CF10 3NQ

e-mail: CouncilTaxSupport@gov.wales

#### Additional copies

This document can be accessed from the Welsh Government's website at http://gov.wales/topics/localgovernment/finandfunding/council-tax-wales/ council-tax-support/council-tax-reduction-schemes-in-wales-interim-report/? skip=1&lang=en

#### Revisions

Following publication of the original report in July 2018, an error was identified in Table A2. This revised version of the report was published in August 2020.

### **Contents**

Executive Summary	3
1. Background	
2. CTRS Caseload and Reductions	
2.1 Year-end CTRS caseload 2017-18	5
2.2 Year-end CTRS reductions for 2017-18	6
2.3 CTRS caseload as a percentage of liable households	7
3. Trends and Patterns	8
3.1 A note on methodology	
3.2 Overall caseload	9
3.3 CTRS caseload by age	10
3.4 Age by local authority	10
3.5 CTRS caseload by income status	12
3.6 Income status by local authority	14
3.8 CTRS caseload by family type	16
3.9 CTRS caseload by council tax band	17
4. Areas of local discretion	18
5. Appeals	
5.1 Valuation Tribunal for Wales	
Ammana A	20
Annex A	
Additional Council Tax Reduction Scheme statistics for 2017-18	20

## Index of Figures

Fig 1: CTRS caseload May 2013 to March 2018	9
Fig 2: Caseload changes by income status (March 2018)	
Fig 3: CTRS caseload by family type, March 2017 to March 2018	16
Fig 4: Percentage of overall caseload by council tax band, March 2018	17
Index of Tables	
Table 1: CTRS caseload and reductions 2017-18 (a)	
Table 2: CTRS cases relative to liable households 2017-18	
Table 3: Caseload by age and local authority, March 2018	11
March 2018	15
Annex A – Tables	
Table A1: Council tax levels 2017-18 (a)	
Table A2: Live caseload, May 2017 to March 2018 (a)	21
Table A3: CTRS caseload by age and local authority, March 2018	22
Table A4: CTRS caseload by income status, March 2018 (a)	23

#### **Executive Summary**

On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced Council Tax Benefit (CTB) in Wales and eligible applicants were automatically transferred onto the new schemes. The CTRS regulations are closely based on previous CTB rules.

The Welsh Government provided local authorities with £244m in 2013-14 to support them in providing all eligible applicants with their full entitlement to support in meeting their council tax liability. The Welsh Government has maintained these funding arrangements each year since.

This annual report provides an update on the operation of CTRS in Wales during 2017-18, aiding transparency in an area where substantial funding continues to be allocated by the Welsh Government.

The end of year data shows<sup>1</sup>:

- 284,581 households in Wales received Council Tax Reductions in 2017-18, compared to 291,891 in 2016-17, a fall of 7,310 cases (2.6%).
- The total value of reductions provided through CTRS in Wales for 2017-18 was approximately £254m, compared to £253.1m in 2016-17, an increase of approximately £0.9m (0.4%).

The monthly 'open' caseload data shows2:

- 116,823 pensioners in Wales received CTRS as at March 2018, compared to 119,930 at March 2017, meaning pensioner caseload has fallen by 3,107 cases (2.7%).
- 168,863 working age people in Wales received CTRS at March 2018, compared to 172,098 at March 2017, a decrease of 3,235 cases (1.9%).
- As at March 2018, 67.4% of households receiving CTRS were passported cases, 32.6% were non-passported cases.
- 3.4% of households receiving CTRS were Universal Credit cases.
- The most common type of passported case was Employment Support Allowance, and accounted for around 26.8% of all CTRS cases.
- 84.5% of households receiving CTRS were living in properties in Bands A to C at March 2018, compared to 84.3% at March 2017.
- 57 new appeals in relation to CTRS were received by the Valuation Tribunal for Wales during 2017-18, compared to 37 during 2016-17.

<sup>&</sup>lt;sup>1</sup> Local authorities provide end of year figures to the Welsh Government. The 2016-17 figures were not verified at the time of publication.

<sup>&</sup>lt;sup>2</sup> Monthly 'open' caseload is obtained from a forecasting model. More information on methodology can be found in section 3.

#### 1. Background

In the Spending Review 2010, the UK Government announced its intention to abolish Council Tax Benefit (CTB) and pass responsibility for developing replacement arrangements to local authorities in England. At the same time, it announced plans to transfer funding to the devolved administrations in Wales and Scotland in expectation that they would establish new arrangements. The funding for council tax support was transferred from demand-led budgets to fixed budgets and reduced by 10%.

On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced CTB in Wales, and eligible applicants were automatically transferred onto the new schemes. The new CTRS Regulations brought forward by the Welsh Government for 2013-14 were closely based on the previous CTB rules. Local authorities were given certain areas of local discretion, allowing each to take the needs and priorities of its local area into account.

£244m was provided in the local government settlement for CTRS for 2013-14. A fixed budget of £222m was transferred from the UK Government. The Welsh Government provided an additional £22m to support local authorities in continuing to provide all eligible applicants with their full entitlement to support. The Welsh Government has continued to maintain these arrangements each year since.

This annual report provides data for Wales on overall year end caseloads and reductions for 2017-18. It also provides a detailed analysis of the trends and patterns since Council Tax Reduction Schemes were introduced. All figures relating to the value of reductions have been rounded to the nearest £1,000.

**Annex A** provides additional CTRS statistics for 2017-18 which are not included in the main report.

An outline of the main regulations introducing CTRS in Wales – including a number of other sets of regulations, for example covering fraud investigation, information sharing and appeals – is included in the <a href="CTRS Annual Report">CTRS Annual Report</a> <a href="2013-14">2013-14</a>). The report also provides a more detailed explanation of the eligibility criteria and how reductions are calculated.

#### 2. CTRS Caseload and Reductions

#### 2.1 Year-end CTRS caseload 2017-18

End of year data was collected from local authorities on total caseload for the 2017-18 financial year. 'Caseload' refers to *households* rather than individuals. In other words, some cases refer to an individual, while other cases refer to a couple or a family.

**Table 1** shows total caseload for 2017-18 is 284,581. This compares with 291,891 in 2016-17. Caseload has therefore fallen by 7,310 cases (2.6%). All local authorities saw a decrease in caseload. Newport saw the biggest percentage decreases in caseload (-5.4%). Torfaen and Pembrokeshire jointly saw the smallest decrease (-0.8%).

Table 1: CTRS caseload and reductions 2017-18 (a)

		(Caseload)			(Reduction)	
	Number 2016-17	Number 2017-18	Change from 2016-17 (%)	Total 2016-17	Total 2017-18 (£ thousand) (b)	Change from 2016-17 (%)
Isle of Anglesey	6,238	6,016	-3.7	5,381	5,342	-0.7
Gwynedd	9,976	9,683	-3.0	9,260	9,192	-0.7
Conwy	10,810	10,456	-3.4	9,312	9,400	0.9
Denbighshire	10,098	9,731	-3.8	9,515	9,370	-1.5
Flintshire	11,496	11,114	-3.4	10,126	9,972	-1.5
Wrexham	12,097	11,697	-3.4	10,034	9,879	-1.5
Powys	9,413	9,297	-1.2	8,343	8,545	2.4
Ceredigion	5,520	5,890	6.3	5,064	5,206	2.8
Pembrokeshire	10,670	10,589	-0.8	7,342	7,688	4.7
Carmarthenshire	16,822	16,301	-3.2	14,781	14,751	-0.2
Swansea	23,920	23,101	-3.5	19,897	19,865	-0.2
Neath Port Talbot	17,918	17,537	-2.2	16,910	17,053	0.8
Bridgend	14,128	13,658	-3.4	13,390	13,617	1.7
Vale of Glamorgan	10,017	9,720	-3.1	9,402	9,421	0.2
Rhondda Cynon Taf	25,828	25,494	-1.3	22,587	22,571	-0.1
Merthyr Tydfil	6,802	6,607	-3.0	5,854	5,923	1.2
Caerphilly	18,498	17,857	-3.6	13,800	13,556	-1.8
Blaenau Gwent	9,355	9,103	-2.8	8,570	8,521	-0.6
Torfaen	10,062	9,983	-0.8	8,295	8,449	1.9
Monmouthshire	5,850	5,714	-2.4	5,860	5,936	1.3
Newport	14,464	13,729	-5.4	10,750	10,636	-1.1
Cardiff	31,909	31,304	-1.9	28,652	29,127	1.7
Wales	291,891	284,581	-2.6	253,124	254,020	0.4

<sup>(</sup>a) Source: Local Authority Caseload Figures 2017-18 (unverified) and 2016-17 (verified).

<sup>(</sup>b) Figures are rounded to the nearest thousand and so there may be some apparent slight discrepancies between the sum of constituent items and the totals as shown.

#### 2.2 Year-end CTRS reductions for 2017-18

'Reduction' refers to the amount by which the council tax liability for households receiving CTR is reduced. Funding is provided to local authorities to replace the council tax income they would otherwise raise from eligible households who qualify and apply for support. The effect for eligible households is that they pay a reduced or zero council tax bill.

The total reduction for households in Wales for 2017-18 was £254m, compared to £253.1m in 2016-17. This is an increase of approximately £0.9m (0.4%).

11 local authorities saw an increase in their CTR reductions. Pembrokeshire saw the largest increase in reduction (4.7%). 11 local authorities saw a decrease in total reductions. Caerphilly saw the biggest decrease (1.8%). **Table 1** provides figures for total reductions by local authority.

The figures reveal that the fall in caseload is not reflected in a corresponding decrease in the total reduction for every authority. This can in large part be attributed to council tax rises which have exerted an upward pressure on the average reduction per household.

**Table A1** in Annex A provides information on council tax rises by local authority for 2017-18.

#### 2.3 CTRS caseload as a percentage of liable households

Table 2 shows the percentage of CTR caseload relative to all properties liable for council tax in Wales is 20.7%. It also shows this varies significantly by Local Authority. Monmouthshire has the smallest caseload for CTRS relative to all liable households (14%). Blaenau Gwent has the largest caseload relative to all liable households (28.7%).

Table 2: CTRS cases relative to liable households 2017-18

	Number of liable households 2017-18 (a)	CTRS Caseload 2017-18 (b)	Cases relative to liable households (%)
Isle of Anglesey	33,779	6,016	17.8
Gwynedd	57,848	9,683	16.7
Conwy	55,229	10,456	18.9
Denbighshire	43,668	9,731	22.3
Flintshire	66,708	11,114	16.7
Wrexham	58,334	11,697	20.1
Powys	62,444	9,297	14.9
Ceredigion	32,800	5,890	18.0
Pembrokeshire	59,392	10,589	17.8
Carmarthenshire	84,865	16,301	19.2
	105,817		
Swansea	C2 0C0	23,101	21.8
Neath Port Talbot	63,860 62,932	17,537 13,658	27.5
Bridgend	62,932 56,693	9,720	21.7
Vale of Glamorgan Rhondda Cynon Taff	104,241	25,494	17.1 24.5
•	26,443		
Merthyr Tydfil	•	6,607	25.0
Caerphilly	77,145	17,857	23.1
Blaenau Gwent	31,749	9,103	28.7
Torfaen	40,785	9,983	24.5
Monmouthshire	40,769	5,714	14.0
Newport	66,015	13,729	20.8
Cardiff	143,657	31,304	21.8
Wales	1,375,172	284,581	20.7

<sup>(</sup>a) Source: StatsWales

<sup>(</sup>b) Source: Local Authority Caseload Figures 2017-18 (unverified)

#### 3. Trends and Patterns

#### 3.1 A note on methodology

The figures in this chapter have been sourced from a modelling and forecasting tool (Datatank Connect). This extracts details of open CTRS caseload and reductions from local authorities' core revenue and benefits systems on a monthly snapshot basis, and projects this data forward until the year end. This provides data on overall caseload and reductions and also detailed information on the types of households receiving CTRS and the average reductions awarded to these households.

There are two important points to note. Firstly, Datatank provides detailed information on **live cases only.** Unlike the year end data, Datatank does not provide information on cases which have closed within the year. The difference depends on the on/off flow of cases and varies from year to year. In 2017-18, the difference between the year end figure (284,581) and the open caseload for March 2018 (286,222) is 1,641 cases.

Secondly, Datatank provides different points of comparison from the year end data included in the previous chapter. Instead of providing analysis on changes in caseload and reductions between 2016-17 and 2017-18, this chapter compares live caseloads from March 2017 and March 2018. The analysis therefore measures changes over a slightly later time period.

#### 3.2 Overall caseload

Since CTRS was first introduced in Wales in April 2013, total caseload has decreased.

330,000 320,000 310,000 300,000 290,000 280,000 270,000 260,000 Jan 2014
Mar 2014
May 2014
July 2014
Sept 2014
Nov 2014
Jan 2014
March 2015
July 2015 March 2016 Sept 2015 Nov 2015 Jan 2016 Sept 2016 Nov 2016 May 2016 Jan 2017 March 2017 November 2017 September 2017

Fig 1: CTRS caseload May 2013 to March 2018

In March 2018, total caseload was 285,710. It has fallen by 3,806 (0.4%) since March 2017.

**Table A2** in Annex A provides the monthly live caseload figures for May 2017 to March 2018.

#### 3.3 CTRS caseload by age

**Table 3** provides key changes in relation to caseload by age and local authority. There were 168,863 working age cases in March 2018. This is a fall of 3,235 cases compared to March 2017 (1.9%).

18 local authorities saw a fall in working age caseload. Isle of Anglesey saw the biggest decrease (6.7%). Monmouthshire saw the biggest increase (2.2%).

Working age caseload has continued to decrease, perhaps due to people exiting the benefits system altogether because of an improvement in the general economic situation and/or the cumulative effects of welfare reforms.

There were 116,823 pensioner households receiving CTRS. This is a 2.6% decrease since March 2017. Gwynedd saw the largest decrease (4.5%) and Carmarthenshire saw an increase (3%).

The reduction in pension age caseload may in part be due to changes in the state pension age for women. The state pension age is 65 for men and has been increasing for women from 60 to 65 since April 2010 to equalise it with the pension age for men by November 2018.

There may also have been a decline in the proportion of pensioners who go on to receive CTR. This is because the new cohorts of pensioners tend to have higher incomes and are more likely to be owner-occupiers and less likely to take up CTR.

#### 3.4 Age by local authority

Of all local authorities in Wales, Cardiff had the highest proportion of caseload which were working age households (67.6%) and therefore the lowest proportion of pensioner households (31.6%).

Gwynedd had the highest proportion of caseload which were pensioners (49.1%) and the lowest proportion working age households (50.9%).

**Table A3** in Annex A provides a breakdown of the proportion of caseload in March 2018 by age and local authority.

Table 3: Caseload by age and local authority, March 2018

		Total Caseload	_	Pe	ensioner Caseloa	id	Wor	rking Age Caseloa	nd
	Number Live Cases March 2018 (b)	Number of Live Cases March 2017(b)	Change since March 2017 (%)	Number of Live Cases March 2018	Number of Live Cases March 2017	Change since March 2017 (%)	Number of Cases March 2018	Number of Cases March 2017	Change since March 2017 (%)
Isle of Anglesey	6,133	6,443	-4.8	2,894	2,975	-2.7	3,221	3,451	-6.7
Gwynedd	9,667	10,025	-3.6	4,745	4,969	-4.5	4,922	5,056	-2.7
Conwy	10,502	10,829	-3.0	4,894	5,117	-4.4	5,608	5,712	-1.8
Denbighshire	9,797	10,163	-3.6	4,335	4,478	-3.2	5,462	5,685	-3.9
Flintshire	11,086	11,543	-4.0	5,323	5,490	-3.0	5,763	6,053	-4.8
Wrexham	11,792	12,055	-2.2	5,168	5,244	-1.4	6,605	6,798	-2.8
Powys	9,460	9,521	-0.6	4,624	4,654	-0.6	4,831	4,860	-0.6
Ceredigion	5,520	5,528	-0.1	2,406	2,424	-0.7	3,114	3,104	0.3
Pembrokeshire	10,708	10,768	-0.6	4,607	4,707	-2.1	6,093	6,060	0.5
Carmarthenshire	16,911	16,911	0.0	7,544	7,321	3.0	9,183	9,406	-2.4
Swansea	23,264	23,903	-2.7	8,937	9,272	-3.6	14,327	14,631	-2.1
Neath Port Talbot	17,471	17,877	-2.3	6,701	6,906	-3.0	10,770	10,971	-1.8
Bridgend	13,811	14,137	-2.3	5,388	5,537	-2.7	8,423	8,599	-2.0
Vale of Glamorgan	9,729	9,970	-2.4	3,922	4,025	-2.6	5,807	5,945	-2.3
Rhondda Cynon Taf	25,447	25,819	-1.4	10,070	10,316	-2.4	15,377	15,503	-0.8
Merthyr Tydfil	6,624	6,784	-2.4	2,528	2,630	-3.9	4,094	4,147	-1.3
Caerphilly	17,900	18,507	-3.3	7,509	7,769	-3.3	10,391	10,738	-3.2
Blaenau Gwent	9,145	9,350	-2.2	3,630	3,744	-3.0	5,505	5,600	-1.7
Torfaen	9,951	10,056	-1.0	3,876	4,016	-3.5	6,048	6,019	0.5
Monmouthshire	5,811	5,853	-0.7	2,664	2,776	-4.0	3,135	3,067	2.2
Newport	13,828	14,485	-4.5	5,063	5,263	-3.8	8,765	9,222	-5.0
Cardiff	31,665	31,989	-1.0	9,995	10,297	-2.9	21,419	21,471	-0.2
Wales	286,222	292,516	-2.2	116,823	119,930	-2.6	168,863	172,098	-1.9

<sup>(</sup>a) Source: Datatank Connect

<sup>(</sup>b) Overall figures include cases for which the age of the claimant is unknown (536 and 488 cases respectively).

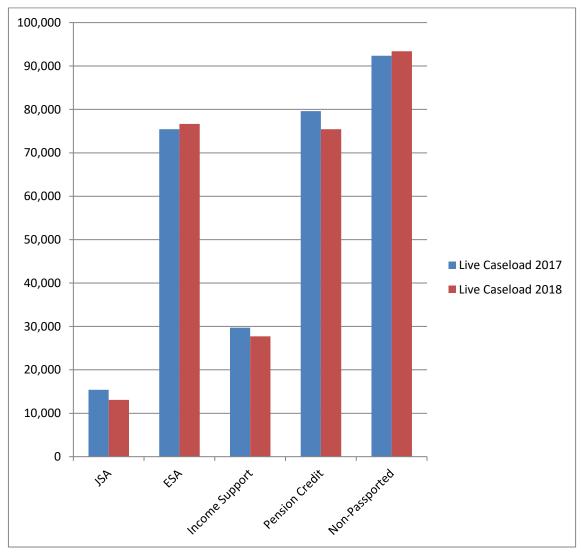
#### 3.5 CTRS caseload by income status

Cases are sorted into six categories based on their 'income status'. If a CTRS applicant receives Income Support, Income Based Job-Seekers Allowance (JSA), Income Based Employment Support Allowance (ESA) or Pension Credit Guarantee, they are referred to as a 'passported case'. This is because they are automatically assessed for Council Tax Reduction.

If they do not receive any of these benefits, they are either receiving Universal Credit or are referred to as a 'non-passported case'.

**Fig 2** shows the caseload change between March 2017 and March 2018. It shows JSA, income support and pension credit cases made up a slightly higher proportion of the caseload in Wales in March 2017 whilst ESA and non-passported accounted for a slightly lower proportion.

Fig 2: Caseload changes by income status (March 2018)



Source: Datatank

**Table A4** in Annex A provides the actual caseload figures by local authority for March 2018.

Of the CTR applicants in receipt of passported benefits Employment Support Allowance cases were the most common single type of CTR case. There were 76,625 live cases in March 2018. This accounts for 26.8% of cases (a 1.5% increase compared to March 2017).

This is followed by CTR applicants in receipt of Pension Credit made which up 26.4% of cases. There were 75,434 live cases in March 2018.

CTRS households who were passported as a result of receiving Jobseekers Allowance made up 4.6%.

CTRS households who were passported as a result of receiving Income Support made up 9.7%.

Non-passported benefits numbered at 93,372 live cases in March 2018. These cases made up 32.6% of the caseload (1.1% increase compared to March 2017).

CTRS households who received Universal Credit made up 3.4%. These tended to be non-passported cases.

#### 3.6 Income status by local authority

**Table 4** shows how the percentage of recipients by income status varies by local authority.

Gwynedd had the highest proportion of caseload on Pension Credit (Guaranteed Credit) (33%) whilst Cardiff had the lowest (21.8%).

Torfaen had the highest proportion of cases on Universal Credit (12.7%) and, Carmarthenshire had the lowest (1.3%).

Table 4: Proportion of caseload by passported status and local authority – March 2018

	Total	Non-Passpo	rted	Income Support		Income Support Jobseekers Allowance		Employment Support Allowance		Pension Credit (Guaranteed Credit)		Universal Credit(b)	
Isle of Anglesey	6,133	1978	32.3	498	8.1	402	6.6	1310	21.4	1945	31.7	148	2.4
Gwynedd	9,667	3111	32.2	743	7.7	511	5.3	2110	21.8	3192	33.0	236	2.4
Conwy	10,502	3314	31.6	903	8.6	475	4.5	2511	23.9	3299	31.4	277	2.6
Denbighshire	9,797	3116	31.8	955	9.7	366	3.7	2514	25.7	2846	29.0	240	2.4
Flintshire	11,086	4577	41.3	868	7.8	225	2.0	2232	20.1	3184	28.7	928	8.4
Wrexham	11,792	4231	35.9	1305	11.1	385	3.3	2705	22.9	3166	26.8	354	3.0
Powys	9,460	3567	37.7	587	6.2	238	2.5	2165	22.9	2903	30.7	172	1.8
Ceredigion	5,520	1813	32.8	340	6.2	176	3.2	1530	27.7	1661	30.1	98	1.8
Pembrokeshire	10,708	3366	31.4	1047	9.8	586	5.5	2605	24.3	3104	29.0	269	2.5
Carmarthenshire	16,911	5372	31.8	1458	8.6	833	4.9	4246	25.1	5002	29.6	225	1.3
Swansea	23,264	7062	30.4	2204	9.5	1047	4.5	6915	29.7	6036	25.9	822	3.5
Neath Port Talbot	17,471	6152	35.2	1703	9.7	505	2.9	4997	28.6	4114	23.5	1207	6.9
Bridgend	13,811	4816	34.9	1526	11.0	613	4.4	3691	26.7	3165	22.9	283	2.0
Vale of Glamorgan	9,729	3268	33.6	990	10.2	434	4.5	2523	25.9	2514	25.8	186	1.9
Rhondda Cynon Taf	25,447	6801	26.7	2894	11.4	1243	4.9	8063	31.7	6446	25.3	492	1.9
Merthyr Tydfil	6,624	1870	28.2	773	11.7	395	6.0	1959	29.6	1627	24.6	219	3.3
Caerphilly	17,900	4924	27.5	1895	10.6	1018	5.7	5198	29.0	4865	27.2	421	2.4
Blaenau Gwent	9,145	2830	30.9	881	9.6	494	5.4	2760	30.2	2180	23.8	266	2.9
Torfaen	9,951	4230	42.5	808	8.1	194	1.9	2378	23.9	2341	23.5	1268	12.7
Monmouthshire	5,811	2314	39.8	405	7.0	202	3.5	1316	22.6	1574	27.1	120	2.1
Newport	13,828	4283	31.0	1565	11.3	742	5.4	3858	27.9	3380	24.4	773	5.6
Cardiff	31,665	10377	32.8	3357	10.6	2002	6.3	9039	28.5	6890	21.8	683	2.2
Wales	286,222.0	93,372.0	32.6	27,705	9.7	13,086	4.6	76,625	26.8	75,434	26.4	9,687	3.4

<sup>(</sup>a) Source: Datatank Connect

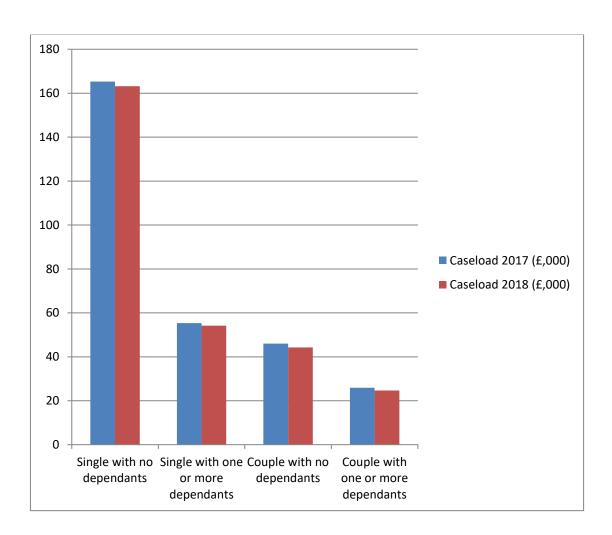
<sup>(</sup>b) The majority of Universal Credit cases were non-passported.

#### 3.7 CTRS caseload by family type

**Fig 3** shows caseload changes by family type. It highlights that the largest category is single adult households with no dependants. These households accounted for 163,183 cases in March 2018, a decrease 1.3% since March 2017.

There have been larger decreases in caseload for other family types. There were 54,192 single parent households in March 2018, a 2.1% decrease compared to March 2017. There were 44,237 households comprising a couple with no dependants, a fall of 3.8% compared to March 2017. There were 24,654 households made up of a couple and dependent children, a 4.8% fall compared to March 2017.

Fig 3: CTRS caseload by family type, March 2017 to March 2018



#### 3.8 CTRS caseload by council tax band

**Fig 4** provides an overview of CTRS caseload by council tax band at the Wales level. It shows 84.5% of households receiving CTRS were living in properties in Bands A to C in March 2017, compared to 84.3% in March 2018.

35.00 32.37 30.61 30.00 25.00 21.56 20.00 15.00 9.14 10.00 4.27 5.00 1.56 0.38 0.04 0.06 0.01 0.00

F

G

Н

ı

Fig 4: Percentage of overall caseload by council tax band, March 2018

Source: Datatank

A-

Α

**Table A5** in Annex A provides the actual CTRS caseload figures by local authority and council tax band as at March 2018.

D

Ε

С

В

#### 4. Areas of local discretion

Under the CTRS Regulations, each local authority in Wales must adopt its own scheme for the following financial year by 31 January. The scheme includes areas of local discretion to enable authorities to take the needs and priorities of their local area into account. All authorities duly adopted a scheme though, had any failed to do so, the default scheme would have been imposed to ensure eligible households continued to receive financial assistance in meeting their council tax liability.

The areas of local discretion where a local authority can choose to implement provisions which are more generous than the minimum requirements set out in the regulations are:

- Extended reduction period local authorities may increase the period during which applicants are entitled to continue to receive a reduction in certain circumstances, beyond the standard four-week period.
- Backdating of applications local authorities are able to backdate applications for reductions beyond the standard three-month period.
- War Disablement Pensions and War Widow's Pensions local authorities are able to disregard more than the statutorily prescribed £10 of the money received in respect of these pensions when calculating income.

Local authorities in Wales made the following decisions for their CTRS Schemes for 2017-18:

- No local authority extended the standard four-week period during which applicants are entitled to continue to receive a reduction in certain circumstances.
- One authority chose to backdate claims up to 26 weeks instead of 3 months.
- All authorities chose to disregard War Pensions in full when calculating income, above the statutorily prescribed £10 received in respect of war pensions.

Details of each local authority's scheme can be found on their individual websites.

#### 5. Appeals

#### 5.1 Valuation Tribunal for Wales

Since the introduction of CTRS on 1 April 2013, the Valuation Tribunal for Wales (VTW) has been responsible for hearing appeals arising from the CTRS system. Individual council tax payers are able to register an appeal only after they have raised a grievance directly with their local authority. Prior to the introduction of CTRS, the VTW was responsible for hearing appeals in relation to council tax liability.

**Table 5** shows the outcome of appeals received by the VTW in 2017-18. There were 57 appeals received in 2017-18 (up from 37 in 2016-17) and 25 were brought forward from 2016-17.

Of these, there were 47 disposals and 35 outstanding cases to be brought forward to 2018-19

Of those disposed, 24 cases were settled before the tribunal panel hearing. Usually, the outcome of these cases is in favour of the appellant because an authority has reconsidered its initial decision following the receipt of additional evidence in relation to the appellant's claim.

Table 5 Appeals to the Valuation Tribunal for Wales for 2017-18

	Rece	eipts		Disposals		Outstanding
	Received in 2017-	Brought forward from 2016-17	Settled before tribunal hearing	Determined by tribunal	Strike- out	Cases brought forward to the next period
Council Tax Reduction Appeals	57	25	24	23	0	35

# **Annex A Additional Council Tax Reduction Scheme statistics** for 2017-18

Table A1: Council tax levels 2017-18 (a)

		Average Band D Council Tax (£) 2017-18	Increase in average Band D Council Tax (%) since 2016-17
512	Isle of Anglesey	1,377.15	2.73
514	Gwynedd	1,529.89	3.10
516	Conwy	1,401.39	4.40
518	Denbighshire	1,487.18	2.94
520	Flintshire	1,395.42	3.15
522	Wrexham	1,346.05	2.76
524	Powys	1,396.58	4.65
526	Ceredigion	1,412.74	4.36
528	Pembrokeshire	1,127.90	5.27
530	Carmarthenshire	1,434.87	3.06
532	Swansea	1,437.27	3.06
534	Neath Port Talbot	1,703.16	2.78
536	Bridgend	1,592.58	3.25
538	Vale of Glamorgan	1,404.00	3.06
540	Rhondda Cynon Taf	1,603.82	2.62
542	Merthyr Tydfil	1,660.05	3.17
544	Caerphilly	1,252.40	1.55
545	Blaenau Gwent	1,753.99	3.50
546	Torfaen	1,456.02	3.65
548	Monmouthshire	1,466.49	4.31
550	Newport	1,242.16	3.59
552	Cardiff	1,319.92	3.91
596	Wales	1,420.00	3.33

<sup>(</sup>a) Budget Requirement (BR) returns from Local Authorities

Table A2: Live caseload, May 2017 to March 2018 (a) (r)

	May-2017	Jun-2017	Jul-2017	Aug-2017	Sep-2017	Oct-2017	Nov-2017	Dec-2017	Jan-2018	Feb-2018	Mar-2018
Isle of Anglesey	6,209	6,234	6,234	6,226	6,137	6,144	6,082	6,027	6,000	6,100	6,133
Gwynedd	9,830	9,787	9,778	9,723	9,657	9,644	9,638	9,629	9,647	9,630	9,667
Conwy	10,719	10,678	10,650	10,585	10,578	10,547	10,493	10,489	10,477	10,429	10,502
Denbighshire	10,113	10,051	9,989	9,875	9,841	9,861	9,836	9,824	9,833	9,798	9,797
Flintshire	11,512	11,448	11,439	11,427	11,426	11,399	11,287	11,243	11,154	11,063	11,086
Wrexham	12,063	12,076	12,103	12,084	12,043	12,044	11,979	11,868	11,792	11,792	11,792
Powys	9,445	9,442	9,457	9,478	9,366	9,471	9,410	9,355	9,416	9,440	9,460
Ceredigion	5,494	5,480	5,482	5,435	5,451	5,441	5,428	5,474	5,476	5,500	5,520
Pembrokeshire	10,687	10,677	10,692	10,670	10,589	10,653	10,608	10,568	10,630	10,663	10,708
Carmarthenshire	16,781	16,783	16,699	16,798	16,647	16,747	16,675	16,623	16,555	16,528	16,911
Swansea	23,868	23,843	23,795	23,769	23,619	23,737	23,523	23,459	23,450	23,352	23,264
Neath Port Talbot	17,838	17,829	17,800	17,814	17,767	17,689	17,626	17,517	17,493	17,451	17,471
Bridgend	14,094	14,058	14,003	14,099	13,988	14,113	14,037	13,885	13,975	13,873	13,811
Vale of Glamorgan	9,955	9,938	9,869	9,831	9,822	9,827	9,823	9,811	9,745	9,709	9,729
Rhondda Cynon Taf	25,606	25,508	25,457	25,508	25,533	25,509	25,433	25,449	25,387	25,380	25,447
Merthyr Tydfil	6,747	6,779	6,768	6,737	6,711	6,739	6,744	6,686	6,710	6,664	6,624
Caerphilly	18,391	18,357	18,326	18,230	18,180	18,126	18,038	17,961	17,917	17,897	17,900
Blaenau Gwent	9,302	9,317	9,315	9,331	9,275	9,231	9,160	9,207	9,184	9,147	9,145
Torfaen	10,003	9,971	9,966	9,993	9,895	9,993	9,998	9,913	9,952	9,939	9,951
Monmouthshire	5,828	5,831	5,856	5,855	5,824	5,868	5,863	5,831	5,823	5,825	5,811
Newport	14,352	14,355	14,304	14,221	14,265	14,129	14,036	14,015	13,942	13,847	13,828
Cardiff	31,802	31,757	31,776	31,823	31,613	31,934	31,860	31,749	31,770	31,903	31,665
Wales	290,639	290,199	289,758	289,512	288,227	288,846	287,577	286,583	286,328	285,930	286,222

(a) Source: Datatank Connect

<sup>(</sup>r) Figures in this table were revised in August 2020 following identification of an error.

Table A3: CTRS caseload by age and local authority, March 2018

	Total Caseload	Pensioner	Caseload	Working Age Caseload		
	Number Live Cases March 2018 (b)	Number of Live Cases March 2018	Change since March 2017 (%)	Number of Cases March 2018	Change since March 2017 (%)	
Isle of Anglesey	6,133	2,894	47.2	3,221	52.5	
Gwynedd	9,667	4,745	49.1	4,922	50.9	
Conwy	10,502	4,894	46.6	5,608	53.4	
Denbighshire	9,797	4,335	44.2	5,462	55.8	
Flintshire	11,086	5,323	48.0	5,763	52.0	
Wrexham	11,792	5,168	43.8	6,605	56.0	
Powys	9,460	4,624	48.9	4,831	51.1	
Ceredigion	5,520	2,406	43.6	3,114	56.4	
Pembrokeshire	10,708	4,607	43.0	6,093	56.9	
Carmarthenshire	16,911	7,544	44.6	9,183	54.3	
Swansea	23,264	8,937	38.4	14,327	61.6	
Neath Port Talbot	17,471	6,701	38.4	10,770	61.6	
Bridgend	13,811	5,388	39.0	8,423	61.0	
Vale of Glamorgan	9,729	3,922	40.3	5,807	59.7	
Rhondda Cynon Taf	25,447	10,070	39.6	15,377	60.4	
Merthyr Tydfil	6,624	2,528	38.2	4,094	61.8	
Caerphilly	17,900	7,509	41.9	10,391	58.	
Blaenau Gwent	9,145	3,630	39.7	5,505	60.2	
Torfaen	9,951	3,876	39.0	6,048	60.8	
Monmouthshire	5,811	2,664	45.8	3,135	53.9	
Newport	13,828	5,063	36.6	8,765	63.4	
Cardiff	31,665	9,995	31.6	21,419	67.6	
Wales	286,222	116,823	40.8	168,863	59.0	

<sup>(</sup>a) Source: Datatank Connect

<sup>(</sup>b) These figures include 536 cases, for which the age of the claimant is unknown

Table A4: CTRS caseload by income status, March 2018 (a)

-						
Total	Non- Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guaranteed Credit)	Universal Credit(b)
6,133	1,978	498	402	1,310	1,945	148
9,667	3,111	743	511	2,110	3,192	236
10,502	3,314	903	475	2,511	3,299	277
9,797	3,116	955	366	2,514	2,846	240
11,086	4,577	868	225	2,232	3,184	928
11,792	4,231	1,305	385	2,705	3,166	354
9,460	3,567	587	238	2,165	2,903	172
5,520	1,813	340	176	1,530	1,661	98
10,708	3,366	1,047	586	2,605	3,104	269
16,911	5,372	1,458	833	4,246	5,002	225
23,264	7,062	2,204	1,047	6,915	6,036	822
17,471	6,152	1,703	505	4,997	4,114	1207
13,811	4,816	1,526	613	3,691	3,165	283
9,729	3,268	990	434	2,523	2,514	186
25,447	6,801	2,894	1,243	8,063	6,446	492
6,624	1,870	773	395	1,959	1,627	219
17,900	4,924	1895	1,018	5,198	4,865	421
9,145	2,830	881	494	2,760	2,180	266
9,951	4,230	808	194	2,378	2,341	1268
5,811	2,314	405	202	1,316	1,574	120
13,828	4,283	1565	742	3,858	3,380	773
31,665	10,377	3357	2,002	9,039	6,890	683
286,222	93,372	27,705	13,086	76,625	75,434	9,687
	6,133 9,667 10,502 9,797 11,086 11,792 9,460 5,520 10,708 16,911 23,264 17,471 13,811 9,729 25,447 6,624 17,900 9,145 9,951 5,811 13,828 31,665	6,133	Ressported         Income Support           6,133         1,978         498           9,667         3,111         743           10,502         3,314         903           9,797         3,116         955           11,086         4,577         868           11,792         4,231         1,305           9,460         3,567         587           5,520         1,813         340           10,708         3,366         1,047           16,911         5,372         1,458           23,264         7,062         2,204           17,471         6,152         1,703           13,811         4,816         1,526           9,729         3,268         990           25,447         6,801         2,894           6,624         1,870         773           17,900         4,924         1895           9,145         2,830         881           9,951         4,230         808           5,811         2,314         405           13,828         4,283         1565           31,665         10,377         3357	Resported   Response   Response	Total         Non-Passported         Income Support         Jobseerers Allowance         Support Allowance           6,133         1,978         498         402         1,310           9,667         3,111         743         511         2,110           10,502         3,314         903         475         2,511           9,797         3,116         955         366         2,514           11,086         4,577         868         225         2,232           11,792         4,231         1,305         385         2,705           9,460         3,567         587         238         2,165           5,520         1,813         340         176         1,530           10,708         3,366         1,047         586         2,605           16,911         5,372         1,458         833         4,246           23,264         7,062         2,204         1,047         6,915           17,471         6,152         1,703         505         4,997           13,811         4,816         1,526         613         3,691           9,729         3,268         990         434         2,523           25	Total         Non- Passported         Income Support         Jobseekers Allowance         Support Allowance         (Guaranteed Credit)           6,133         1,978         498         402         1,310         1,945           9,667         3,111         743         511         2,110         3,192           10,502         3,314         903         475         2,511         3,299           9,797         3,116         955         366         2,514         2,846           11,086         4,577         868         225         2,232         3,184           11,792         4,231         1,305         385         2,705         3,166           9,460         3,567         587         238         2,165         2,903           5,520         1,813         340         176         1,530         1,661           10,708         3,366         1,047         586         2,605         3,104           16,911         5,372         1,458         833         4,246         5,002           23,264         7,062         2,204         1,047         6,915         6,036           17,471         6,152         1,703         505         4,997

<sup>(</sup>a) Source: Datatank Connect

<sup>(</sup>b) The majority of Universal Credit cases were non-passported.

Table A5 CTRS caseload by council tax band March 2018

	Α-	Α	В	С	D	E	F	G	Н	I	Total
Isle of Anglesey	9	1,984	1,982	1,083	639	318	97	19	2	0	6,133
Gwynedd	0	2,659	3,867	1,811	741	443	125	20	0	1	9,667
Conwy	0	2,506	2,747	3,231	1,253	551	171	36	7	0	10,502
Denbighshire	0	1,988	2,823	3,425	981	376	148	50	5	1	9,797
Flintshire	0	1,971	3,102	3,842	1,161	656	275	70	5	4	11,086
Wrexham	3	2,161	4,471	3,413	1,007	473	207	41	14	2	11,792
Powys	3	2,125	2,730	2,216	1,047	785	424	117	10	3	9,460
Ceredigion	0	543	1,750	1,518	872	674	139	23	1	0	5,520
Pembrokeshire	0	2,679	2,894	3,083	1,099	706	201	35	9	2	10,708
Carmarthenshire	15	3,988	7,459	2,948	1,346	849	262	44	0	0	16,911
Swansea	40	0.007	0.570	0.700	4 705	050	074	<b>57</b>	40	4	23,264
	13	8,207	8,576	3,763	1,705	653	274	57	12	4	17 171
Neath Port Talbot	0	6,580	8,461	1,549	585	228	57	9	2	0	17,471
Bridgend	10	4,755	4,624	2,655	1,094	460	178	28	5	2 7	13,811
Vale of Glamorgan	0	575	2,765	3,551	1,678	712	307	107	27		9,729
Rhondda Cynon Taf	0	16,828	5,369	2,289	610	241	83	24	3	0	25,447
Merthyr Tydfil	17	5,059	1,159	213	123	40	11	2	0	0	6,624
Caerphilly	0	6,662	6,959	3,134	834	221	69	16	3	2	17,900
Blaenau Gwent	22	7,155	1,519	300	106	37	6	0	0	0	9,145
Torfaen	8	3,047	4,087	2,293	291	151	65	9	0	0	9,951
Monmouthshire	0	168	1,663	1,714	1,398	440	262	125	36	5	5,811
Newport	0	3,425	5,160	3,536	1,119	388	147	49	4	0	13,828
Cardiff	6	2,534	8,471	10,139	6,480	2,819	960	218	32	6	31,665
Wales	106	87599	92638	61706	26169	12221	4468	1099	177	39	286,222

(a) Source: Datatank Connect