

Annex A



LOCAL COUNCIL TAX REDUCTION DRAFT SCHEME 2014-2015

The Council propose to continue with the 2013/14 Local Council Tax Reduction Scheme subject to the following recommended revisions:

Pensioners – the Council will revise the 2013/14 Local Council Tax Reduction scheme to take account the annual uprating for allowances, premia , non-dependant deductions and any other statutory requirements in accordance with the Government’s Statement of intent dated 6 September 2013 for 2014 to 2015.

Non-Pensioners – the Council will revise the 2013/14 Local Council Tax Reduction scheme to take account the annual uprating for state benefits in accordance with the Department for Works and Pensions Welfare Benefits Uprating Act 2013, and enacted March 2013 for 2014 to 2015. The Council will also uprate applicable amounts and personal allowances in line with Housing Benefit uprating for 2014/15.



LOCAL COUNCIL TAX REDUCTION SCHEME 2013-2014

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Glossary of Terms

Applicable Amount

Means the combination of allowances and premiums used to determine a claimant's basic living needs and against which their income is compared for the purposes of the means test performed.

Couple

Means

(a) a man and a woman who are married to each other and are members of the same household;

(b) a man and a woman who are not married to each other but are living together as husband and wife;

(c) two people of the same sex who are civil partners of each other and are members of the same household; or

(d) two people of the same sex who are not civil partners of each other but are living together as if they were civil partners,

and for the purposes of paragraph (d), two people of the same sex are to be regarded as living together as if they were civil partners if, but only if, they would be regarded as living together as husband and wife were they instead two people of the opposite sex

CTB

Means Council Tax Benefit, (i.e. the existing national scheme)

CTR

Means Council Tax Reduction, (i.e. the Council's proposed local scheme)

Excess Income

Means the amount by which a claimant's weekly income exceeds their applicable amount.

Non-Dependant

A non-dependant is a person who is living with the claimant but who is not dependent upon them, and not living in their home on a commercial basis, (i.e. as a joint tenant or sub tenant). Non-dependants generally include an adult son or daughter, a mother or father, friend, etc of the claimant.

Pensioner

A pensioner is a person who has attained the qualifying age for State Pension Credit

Regulations

The original statutory instruments, schedules and regulations referred to in this document are:

The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, Statutory Instrument 2012 No.2885 (This is referred to throughout this document as Statutory Instrument 2012 / 2885 and can be accessed at:

<http://www.legislation.gov.uk/uksi/2012/2885/contents/made><http://www.legislation.gov.uk/uksi/2006/215/contents/made>)

The Council Tax Reduction Schemes (Default Scheme) (England) Regulations 2012, Statutory Instrument 2012 No.2886 (This is referred to throughout this document as Statutory Instrument 2012 / 2886 and can be accessed at:

<http://www.legislation.gov.uk/uksi/2012/2886/contents/made>)

1.0 Introduction

In April 2013, Council Tax Benefit, the current means of helping people on low incomes meet their Council Tax obligations, will be replaced by Sefton Council's Local Council Tax Reduction Scheme 2013-2014 (hereafter referred to as the Local Scheme 2013-2014).

Statutory Instrument 2012 / 2885 prescribes that a person who has attained the qualifying age for state pension credit is excluded from the effects of the Local Scheme 2013-2014, as they are subject to a national framework of rules and eligibility. Persons who have not attained the qualifying age for state pension credit are not, however, covered by this national framework and are therefore subject to the provisions of the Local Scheme 2013-2014.

This document sets out the provisions of the Local Scheme 2013-2014 and should be read in conjunction with Statutory Instrument 2012 / 2885 and Statutory Instrument 2012 / 2886.

The Local Scheme 2013 - 2014 takes into account the results of the Council's consultation exercise conducted between 6 August and 29 October 2012 and must be approved by the Council no later than 31 January 2013. After that date, the Local Scheme 2013 - 2014 applies for the whole of the following financial year and can only be changed in response to statutory provisions that have precedence over it.

The Council is required to publish details of the Local Scheme 2013 - 2014 and some of the contents of this document are unavoidably technical in detail. A Glossary of Terms has therefore been included on page three and examples of how the proposals may affect entitlement in comparison to the existing Council Tax Benefit scheme are provided on our web site: www.sefton.gov.uk/counciltax.

2.0 Prescribed Requirements Regulations

Statutory Instrument 2012 / 2885 outline the matters that the Local Scheme 2013 -14 must include. There are two elements to these requirements: those that will affect all claimants; and, those that apply only to pensioners.

In the main, the provisions that apply exclusively to pensioners fall under Regulation 14(2) and are set out in Schedules 1 to 6. Provisions for all applicants fall under Regulation 15(1) and are set out in Schedules 7 and 8.¹ Where these matters appear in the main body of this document they are mandatory elements.

2.1 Persons from Abroad

Regulations 12 and 13 prescribe those persons to be treated as not being in Great Britain and therefore excluded from receiving a Local Council Tax Reduction as:

- Foreign nationals with limited immigration status
- Individuals subject to immigration control as defined by Section 115 of the Immigration and Asylum Act 1999
- Non economically active European Economic Area (EEA) individuals who are not exercising EU treaty rights
- EEA nationals, who fall into the categories, set out in Regulation 12(4).

2.2 Refugees

¹ The exception to this rule is paragraph 6 in Schedule 8 which applies to pensioners alone.

As long as their status has not been revoked, the following persons will be exempt from the habitual residence test and therefore entitled to apply for a Council Tax Reduction because they have been granted:

- recognised refugee status
- humanitarian protection
- discretionary or exceptional leave to remain in the country outside of the immigration rules

Pension Age Claimants

3.0 Classes of persons who are entitled to a reduction under the scheme

Statutory Instrument 2012/ 2885, Schedule 1, paragraphs 2 to 4 describe the three main classes of pensioners entitled to a reduction under the Local Scheme 2013 - 2014. In all classes, individuals must not be prescribed as excluded from the Local Scheme 2013 - 2014 within Regulations 12 and 13, such as those persons outlined in the “prescribed requirements” section above. The following are the classes identified in Schedule 1:

Class A

The individual **must**:

- . have attained the qualifying age for state pension credit,
- . be liable to pay Council Tax in respect of a dwelling in which they are resident
- . be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated
- . be a person in respect of whom a day in which s/he is liable to pay Council Tax falls within a week in respect of which the person’s income does not exceed their applicable amount (as defined in Statutory Instrument 2012 / 2885 Schedule 1, paragraph 6 and Schedule 2),
- . have applied for the scheme.

The individual **must not** be someone with a partner of working age in receipt of Income Support, income-based Jobseeker’s Allowance or income-related Employment and Support Allowance.

The individual or couple **must not** have capital or savings above £16,000.

Class B

The individual **must**:

- . have attained the qualifying age for state pension credit,
- . be liable to pay Council Tax in respect of a dwelling in which they are resident
- . be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated,
- . be a person in respect of whom a day in which s/he is liable to pay Council Tax falls within a week in respect of which the person’s income is greater than their applicable amount (as defined in Statutory Instrument 2012 / 2885 Schedule 1, paragraph 6 and Schedule 2),
- . have applied for the scheme,
- . be a person for whom amount X exceeds amount Y, where amount X is the appropriate maximum Council Tax liability in their case and amount Y is a prescribed percentage (20%) of the difference between their income in respect of the week in which the day falls and the appropriate applicable amount (Living needs) in their case.

The individual **must not** be someone with a partner of working age in receipt of Income Support, income-based Jobseeker’s Allowance or income-related Employment and Support Allowance.

The individual or couple **must not** have capital or savings above £16,000.

Class C

The individual **must**:

- . have attained the qualifying age for state pension credit,
- . be liable to pay Council Tax in respect of a dwelling in which they are resident
- . be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated,

- . have applied for a scheme,
- . be somebody who has at least one second adult living with them who is not their partner, not somebody who pays rent, and who is on a prescribed low wage and / or prescribed benefit, as set out in Statutory Instrument 2012/ 2885, Schedule 3.

The individual must not be someone with a partner of working age in receipt of Income Support, income-based Jobseeker's Allowance or income-related Employment and Support Allowance.

4.0 The reduction to which persons in each class are to be entitled

4.1 Class A Reduction

If an individual matches the criteria in Class A, including that income is less than their applicable amount (Living needs) in their case, that person qualifies for 100% reduction on their Council Tax liability, less any non-dependant deductions (see paragraph 4.4 below).

Statutory Instrument 2012/ 2885 Schedule 1, paragraph 13 requires that an individual in receipt of state pension credit guarantee credit will have their income and capital disregarded. This means that the individual's income will automatically be less than their applicable amount (Living needs) and they will qualify for a 100% Council Tax Reduction, less any non-dependant deductions.

Where a person has been awarded only the savings credit element of state pension credit, Statutory Instrument 2012/ 2885 Schedule 1, paragraph 14 define the way in which this is to be treated for the purposes of the Local Scheme 2013 - 2014.

4.2 Class B Reduction

If an individual matches the criteria in Class B, it will mean that their income is greater than their applicable amount (Living needs). They will receive a 100% Council Tax Reduction on their Council Tax liability less any non-dependant deductions and a deduction of 20% of the difference between their weekly income and applicable amount.

4.3 Class C Reduction

The Class C reduction is known as the alternative maximum Council Tax reduction or second adult rebate. This may be awarded in respect of a second adult sharing the household who would normally be expected to contribute towards the Council Tax bill but who cannot afford to do so, based on their low income as indicated by prescribed low wages bands or prescribed working-age benefit indicators.

This reduction will be awarded at 25%, 15%, 7.5% or 100% of the Council Tax liability, depending upon individual circumstances as identified in Statutory Instrument 2012/ 2885 Schedule 3.

4.4 Non-Dependant Deductions

A reduction amount is arrived at after a downward adjustment has been made to take into account non-dependant adults that normally reside in the dwelling and who would be expected to make a contribution toward Council Tax liability. Deductions for such non-dependant adults will be calculated and applied in accordance with Statutory Instrument 2012/ 2885 Schedule 1, paragraph 8.

4.5 Determination of Class and Award

Determination of the class an individual is put into and the reduction they will receive will be determined in two ways:

1. In respect of Class A and Class B, through means testing according to the rules and criteria prescribed by Statutory Instrument 2012/ 2885, Regulation 14(2).
2. Through application of the rules for the calculation of Class C under Statutory Instrument 2012/ 2885, Schedule 3.

4.6 Means Test for Class A and Class B

The means test is defined within Statutory Instrument 2012/ 2885 and is based on a comparison of income and a living allowance (applicable amount). The way in which these elements are defined and evaluated for the pension credit age scheme is set out below.

4.7 Living Allowance (Applicable Amount)

The individual's living allowance or applicable amount will be made up of four elements. These will be:

1. A personal allowance in respect of the applicant,
2. An amount in respect of any child or young person who is part of their family,
3. A family premium element (where the applicant is part of a family of which at least one member is a child or young person), and
4. Any premium amount (set out in regulations) that is applicable to the individual.

The elements and method of calculation for the applicable amount (Living needs) are set out in Statutory Instrument 2012/ 2885 Schedule 1, paragraph 6 and Schedule 2.

4.8 Calculation of Income and Capital

Income and capital will be calculated for a person who has reached the qualifying age for state pension credit in line with the provisions of Statutory Instrument 2012/ 2885, Schedule 1, paragraphs 11 to 37. The income and capital of a claimant's partner or partners in the case of a polygamous marriage will be treated as income of the claimant.

Income or capital of any child or young person will not be treated as income or capital of the claimant. The regulations allow the Council to treat the income or capital of a non-dependant as if it were the income or capital of the applicant in a case where it appears to the Council that the two have entered into arrangements to take advantage of the scheme; with the exception of those on Income Support, income-based Jobseeker's Allowance and income-related Employment and Support Allowance.

4.9 Income and capital for those on state pension credit

There is special treatment of income and capital for those in receipt of state pension credit.

For those in receipt of the guarantee credit element of state pension credit, the whole of their income and capital will be disregarded meaning that they will automatically qualify under Class A for a 100% Council Tax Reduction on their Council Tax liability less any non-dependant deductions.

For those in receipt of the savings credit element of state pension credit, the Council will use the Secretary of State's assessment of the income and capital of the individual, and adjust this to take into account income from this benefit and any other relevant requirements (as set out in Statutory Instrument 2012/ 2885 Schedule 1, paragraph 14).

4.10 Calculation of income where a person is not in receipt of state pension credit

For those who have reached the qualifying age for state pension credit, but are not in receipt of this benefit themselves, provisions relating to income, its calculation on a weekly basis, what is to be regarded as income and what is to be disregarded as income are prescribed by Statutory Instrument 2012/ 2885 Schedule 1, paragraphs 15 to 37. In particular, earnings of employed earners and earnings of self-employed earners will be taken into account as set out in these paragraphs.

Statutory Instrument 2012/ 2885 also list a number of elements and amounts which should not be taken into account in the calculation of earnings.

Amounts to be disregarded from the weekly earnings of a claimant who has attained the eligible age for state pension credit are set out in Statutory Instrument 2012/ 2885 Schedule 4.

Amounts to be disregarded in terms of income other than earnings for those who have reached the eligible age for state pension-credit are set out in Statutory Instrument 2012/ 2885 Schedule 5. Treatment of other income (in relation to which the applicant has a right) will be calculated according to the rules prescribed by Statutory Instrument 2012/ 2885 Schedule 1, paragraphs 22 and 23.

Statutory Instrument 2012/ 2885, Schedule 5, paragraph 1, allows for £10 to be disregarded from weekly war widow's pension, war widower's pension, war disablement pension and certain other guaranteed income payments including, for example, those made under the Armed Forces and Reserve Forces Compensation Scheme.

The Local Scheme 2013 - 2014 continues previous local arrangements whereby the remainder of any weekly war widow's pension, war widower's or war disablement pension are disregarded in full in the assessment of a claimant's income.

4.11 Income and wider welfare changes

In relation to income, wider welfare changes mean that new benefits will be introduced in place of those received by persons who are not pensioners.

Despite these changes being mainly to benefits for non-pensioners, they may have relevance for individuals living with a person of pension credit age and consequently, it may be taken into consideration in the assessment of a Council Tax Reduction.

New applicants will be migrated onto these new benefits over time, so both benefits will co-exist for a number of years (for example, the Universal Credit migration will take place over four years). The Local Scheme 2013 - 2014 will therefore abide by the prescriptions outlined in Statutory Instrument 2012/ 2885 or other statutory provisions that take precedence.

5.0 Calculation of capital

5.1 Calculation of capital where a person is not in receipt of state pension credit

Provisions relating to capital – for example:

- the capital savings limit of £16,000 (after which individuals will not be eligible for Council Tax reductions);
- what is to be regarded as capital;
- what is to be disregarded as capital; and,
- other capital calculations.

will operate in accordance with Statutory Instrument 2012/ 2885, Schedule 1, paragraphs 31 to 37. Amounts to be disregarded as capital are set out under Statutory Instrument 2012/ 2885, Schedule 6.

5.2 Notional capital

Individuals may be treated as possessing capital of which they have deprived themselves for the purposes of securing Council Tax reductions. This notional capital (of which the individual is treated as being in possession) will be reduced over time to reflect payment of additional Council Tax liabilities incurred.

Notional capital excludes the value of any holding in a company where the applicant is the sole owner or partner (or where they hold an analogous position), but will include an amount of capital equal to the value (or their share of the value) of the capital of such a company. This notional capital (which the individual is treated as possessing) will be reduced over time to reflect payment of additional Council Tax liabilities incurred.

5.3 Tariff income on capital

Once an amount of capital is calculated, net of any amounts to be disregarded, this will be treated as if it is an income of £1 for every £500 (or part of £500) in excess of £10,000 but not exceeding £16,000. This amount of tariff income will be added to the initial income calculation to give a total income amount.

5.4 Calculation of Reduction

Once the total income amount has been calculated, it will be compared with the living allowance / applicable amount, to determine whether the individual falls into Class A (income does not exceed applicable amount) or Class B (income greater than applicable amount).

Persons in Class A will receive 100% Council Tax Reduction against their Council Tax liability, net of any Council Tax discounts under the Local Government Finance Act 1992) and less non-dependant deductions under Statutory Instrument 2012/ 2885 Schedule 1, paragraph 8.

Persons in Class B will receive 100% Council Tax Reduction against their Council Tax liability, net of any Council Tax discounts, less non-dependant deductions and less 20% of the difference between their income and applicable amount.

Where a person of pension credit age is not jointly liable for Council Tax with a second adult (or adults), but lives with a second adult (or adults) who is not their partner and does not pay rent in respect of the dwelling, they may fall under Class C, if conditions set out in Statutory Instrument 2012/ 2885, Schedule 3 are met.

The following table sets out the reductions that, according to individual circumstances, may be applied to maximum daily Council Tax liability (after discounts). The alternative maximum Council Tax Reduction is calculated in relation to the income and circumstances of the second adult – the applicant's income and capital is not taken into account.

	Alternative maximum Council Tax
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Second adult	Reduction (net of discounts) due in respect of a day
a) The second adult (or all second adults) are in receipt of Income Support, income-related Employment and Support Allowance, state pension credit or income-based Jobseeker's Allowance.	25%
b) Where the gross income or aggregate gross income of any second adult(s) – disregarding benefits mentioned above - is: (i) less than £180.00 per week; (ii) not less than £180.00 but less than £235.00 per week.	(i) 15% (ii) 7.5%
c) If the dwelling is occupied by a full-time student(s) and a second adult/adults on state pension credit, income-based Jobseeker's Allowance, income-related Employment and Support Allowance or Income Support.	100%

If it appears to the Council that the claimant is entitled to a Class C reduction at the same time as means tested Class A or Class B Council Tax Reduction, a comparison of the two reductions will be made. The claimant will then be awarded the greater reduction of the two.

6.0 Extended reductions

Statutory Instrument 2012/ 2885, Schedule 1, paragraph 43 prescribes that an individual who is:

- (i) approaching pension credit eligible age, *and* who is
- (ii) in receipt of a local Council Tax Reduction and not in receipt of working age benefits (Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance), *or*
- (iii) whose partner has claimed state pension credit, will continue to receive an extended reduction of their localised Council Tax Reduction for a prescribed period of four weeks, whilst they or their partner apply for the state pension credit eligible age scheme.

From the point at which the person already in receipt of a Council Tax Reduction reaches the eligible age for pension credit they will, for the prescribed extended reduction period of four weeks, be entitled to whatever award is greater – the Local Scheme 2013 – 2014 reduction for working age claimants or the reduction under the national framework of rules and eligibility for those of state pension credit eligible age.

6.1 Extended reductions – qualifying contributory benefits – i.e. severe disablement allowance; incapacity benefit; or contributory employment and support allowance

Statutory Instrument 2012/ 2885, Schedule 1, paragraphs 38 to 42 set out that a person in receipt of one of the above benefits, who ceases to receive that benefit because they have returned to work, increased their earnings or increased their hours (and where that improvement in their situation is expected to last five weeks or more), will continue to receive a Council Tax Reduction calculated as if they were still in receipt of these benefits

for four weeks (where the resulting reduction amount is greater than the reduction amount taking into account their loss of these benefits).

If a pension credit age person moves from Sefton to the area of a new Local Authority, in the period from the Monday following the move to the point where entitlement to the qualifying benefit ceases (when the extended reduction rule applies), Sefton will pay the second billing authority or the individual their reduction amount for the extended period.

If the person applies for a Council Tax Reduction in the second Local Authority, the second authority will net off the reduction amount received from Sefton. Any balance of reduction award will be paid to the claimant (and the full amount will be paid to the claimant if there is no Council Tax liability in the second local authority). After the extended reduction period ends, Sefton's liability in relation to extended reductions will cease and the new authority's reduction will apply.

7.0 Applications

Statutory Instrument 2012/ 2885, Schedule 7, paragraphs 1 to 7 prescribe the procedure by which a person may apply for Council Tax Reduction:

A person may apply in writing using the Council's application form for that purpose and sending it to the address designated by the Council for that purpose. (See Contact Details on page 27)

A person may complete an application form for Council Tax Reduction online via the Council's website.

A person may complete an application form for Council Tax Reduction by telephone. An appointment to do this can be obtained by telephoning 0845 140 0845.

A person may apply for Council Tax Reduction by visiting a local One Stop Shop and completing an application online with a customer services advisor.

Any application form must be signed by the claimant and may also be signed by their partner if applicable and shall be supported by such information or evidence as is reasonably required to enable entitlement to be determined.

The Council shall not determine entitlement for an incomplete claim including one that is not signed until the relevant information, signature or both as appropriate is received. At all times, this should be provided within a period of one month from the date of the Council request or such longer period as may be reasonable in the circumstances.

A person who is in receipt of Council Tax Benefit immediately before 1 April 2013 is to be treated as having made an application for a reduction under the Local Scheme 2013 - 2014.

Where an individual has, prior to 1 April 2013, made an application for Council Tax Benefit which has not been determined by 1 April 2013, that individual is to be treated as having made an application for a reduction under the Local Scheme 2013 - 2014.

A claim for Council Tax Reduction may be amended or withdrawn in writing by the claimant at any time prior to the Council making a decision regarding entitlement.

The Council shall accept the withdrawal of an application where it has not yet made a decision concerning entitlement. This shall have effect on the same day that the notification was received by the Council.

8.0 Entitlement

Statutory Instrument 2012/ 2885, Schedule 8, paragraph 6 prescribes that people of pension-credit eligible age will be able to backdate their applications by up to three months, provided they were entitled to pension-credit age reduction for all of the backdated period.

In all other cases, the start of entitlement to Council Tax Reduction for pensioners is covered by Statutory Instrument 2012/ 2885, Schedule 1 paragraph 45 and Statutory Instrument 2012/ 2885, Schedule 8, paragraph 5 governs the date on which a claim is to be treated as made.

If a claimant notifies the Council of an intention to claim Council Tax Reduction and submits their application form using one of the specified methods within one month of it being issued (or such longer period as may be reasonable in the circumstances), for example, the date of the claim shall be the date they notified their intention to claim. Any entitlement to Council Tax Reduction would then be awarded from the Monday following that date.

If a claimant applies for Council Tax Reduction within one month of the death or separation from their partner and the partner was in receipt of Council Tax Reduction at the time of their death or separation, the date of claim shall be the date of the death or separation in question and any entitlement to Council Tax Reduction shall be awarded from the Monday following the date of their claim.

A person treated as being in Great Britain can apply for Council Tax Reduction up to 13 weeks prior to an event that would entitle them to Council Tax Reduction.

A person treated as being in Great Britain can apply for Council Tax Reduction up to 8 weeks prior to becoming liable for Council Tax at their home.

Entitlement to a Council Tax Reduction may change or cease if there is a change of circumstances or be terminated if the claimant fails to respond to a request for information or evidence within one month or such longer period as may be considered reasonable in the circumstances.

9.0 Decisions

Statutory Instrument 2012/ 2885, Schedule 8, paragraphs 11 and 12 require the Council to notify the applicant in writing of its decision within 14 days from the date that all relevant information and evidence relating to the application has been received, or as soon as reasonably practicable thereafter. The written notification will include information on how an appeal can be made by the applicant.

10.0 Changes of circumstance

Statutory Instrument 2012/ 2885, Schedule 1, paragraph 46 sets out the dates from which various changes of circumstance are to take effect. In addition, paragraph 47 prescribes the dates from which changes of circumstance in relation to awards of state pension credit will be taken into account.

Statutory Instrument 2012/ 2885, Schedule 8, paragraph 9 prescribes that a relevant change of circumstances should be notified within a period of 21 days (including the day on which the change occurs).

11.0 Time and manner of granting relief and recoveries / over-payments

Matters relating to the payment of a reduction are prescribed by Statutory Instrument 2012/2885, Schedule 8, Paragraph 14 and those relating to overpayments by the Council Tax (Administration and Enforcement) Regulations 1992 (Statutory Instrument 1992/ 613).

Matters relating to the time and manner of granting reduction and dealing with under-payments will be as provided for in the prescribed scheme.

This will include payments to next of kin where a person in receipt of a Council Tax Reduction dies, allowing the billing authority to make payment of the reduction amount to their personal representative or next of kin.

Where the Council Tax Payer is entitled to an increase or decrease in their reductions following a reported change of circumstance, the Council can issue an amended Council Tax bill taking into account the increase or decrease in liability.

12.0 Department for Work and Pensions changes to State Pension Credit Age

The Department for Work and Pensions is intending to make changes to the way in which new applicants comprising couples of mixed age (i.e. where one member of the couple has attained state pension credit qualifying age and one has not) are treated for new applications. Currently, such couples would generally be treated under pension credit age regulations apart from a few exceptions.

It is anticipated that this new measure to be implemented by the Department for Work and Pensions at some point in the next two years will apply to *new* pension credit applications only. It is likely to mean that in future (from the point of change and for new applicants only) that it will not be possible for a couple to claim pension credit until both members have reached the qualifying age. It is anticipated that such couples will have access to Universal Credit, however, if they meet all the other eligibility criteria.

The Government proposes to align this change for new applicants to local Council Tax Reduction schemes on the same basis once it takes effect, so that Councils do not find themselves defining an individual in a mixed age couple differently from the way they are defined by the Department for Work and Pensions. It is the Government's intention that mixed age couples already applying for or receiving a pension-credit age Council Tax Reduction at the point of change (whether or not they are also receiving pension credit), will retain pension-credit age Council Tax Reduction whilst their entitlement continues.

13.0 Procedure by which a person can an appeal any decision of the authority which affects (a) the person's entitlement to a reduction under the Local Scheme 2013 - 2014 or (b), the amount of any reduction to which the person is entitled.

A claimant or a person acting on their behalf may appeal against the Council's decision concerning entitlement to a reduction under the Local Scheme 2013 - 2014 or the amount of a reduction by writing to the Council at its designated office specifying the nature of the appeal and the grounds on which the appeal is made.

The Council will consider the appeal and notify the applicant in writing of the outcome of their appeal and the reasons for the decision.

Where the Council has considered the appeal and notified the applicant of the outcome in writing but they remain dissatisfied, or a response has not been given within a period of two months from the date of the written appeal, the applicant may further appeal to a Valuation Tribunal under section 16 of the 1992 Local Government Finance Act.

Where a response is not provided by the Council within two months of the appeal being made, any subsequent appeal to a Valuation Tribunal shall be made within four months of the date that the original appeal was sent to the Council.

The following specific matters shall not be the subject of an appeal under these provisions:

- The local CTR scheme provisions as set by the Council
- Any discretion applied to recover an overpayment of Council Tax Reduction
- Who to recover an overpayment of Council Tax Reduction from
- Suspending or restoring Council Tax Reduction
- Any decision to refuse the grant of a reduction under Section 13A(1)(c) of the Local Government Finance Act 1992

A claimant may also at any time in writing request the Council to review their entitlement to CTR or the amount of any reduction outside of the provisions for appeals detailed above.

14.0 Procedure by which a person can apply to the authority for a reduction under section 13A (1) (c).

A Council Tax Payer may apply for a reduction under Section 13A(1)(c)(a) of the Local Government Finance Act 1992. Such an application shall be made in writing to the Council at its designated office or by means of electronic communication and must give such details as are reasonable and necessary to enable the Council to properly consider the application. Such details should include but not be limited to the reason for the application, the circumstances and context in which the application is made and the period for which the application is made.

Local Council Tax Reduction Scheme for persons who are not pensioners

15.0 Introduction

The amount of support will be based upon individual circumstances and changes of circumstances will also be taken into account.

As well as the three classes of entitled persons that are covered by Statutory Instrument 2012 / 2885, there will be two classes for persons who are not pensioners and for each there will be a number of qualifying criteria.

In all cases, individuals must not be of a prescribed class exempted from support, such as a person from abroad with limited leave to remain as outlined previously in this document (paragraph 2.1, page 4).

In classes D and E below, the amount of a claimant's maximum Council Tax Reduction in respect of a day for which they are liable to pay Council Tax, shall be 80 per cent of the amount Q divided by R, less any deductions in respect of non-dependants, where:

- Q = the amount set by the Council as the Council Tax for the relevant financial year in respect of the dwelling in which they are a resident and for which they are liable, after any discount which may be appropriate to that dwelling under the Local Government Finance 1992 Act; and,
- R = the number of days in that financial year,

In calculating a person's maximum Council Tax Reduction any decrease in the amount that person is liable to pay as a consequence of any enactment made by or under the Local Government Finance Act 1992 such as Disabled Person's Relief, for example, shall also be taken into account.

Where a claimant is jointly and severally liable for Council Tax in respect of their home with one or more other persons but excepting any person residing with the claimant who is a student excluded from entitlement to local Council Tax Reduction, in determining the maximum Council Tax Reduction in their case, the amount Q shall be divided by the number of persons who are jointly and severally liable for that tax.

Where a claimant is jointly and severally liable for Council Tax in respect of a dwelling with only their partner, the paragraph immediately above shall not apply.

In any case where an extended reduction or an extended reduction (severe disablement allowance and incapacity benefit) has been allowed to a claimant, their entitlement shall be adjusted in such circumstances and by such an amount as defined within the Local Scheme 2013 - 2014.

Within the Local Scheme 2013 – 2014 set out below, a reference is made in Class E to a prescribed percentage of 20% where a claimant's weekly income exceeds their weekly applicable amount (Living needs).

Council Tax Reduction entitlement shall be calculated based upon a daily Council Tax liability. In line with Statutory Instrument 2012 / 2886, Paragraph 17, the prescribed percentage referred to within Sefton's scheme, particularly for Class E shall be 2 6/7 per cent (which equates to 20% in weekly terms and is referred to within our proposed scheme).

15.1 Classes of persons who are entitled to a reduction under the scheme

Class D

The individual must:

- be a person who has not yet attained the qualifying age for state pension credit,
- be liable to pay Council Tax in respect of a dwelling in which they are resident,
- be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated;
- have applied for the scheme;
- be a person in respect of whom a day in which they are liable to pay Council Tax falls within a week in respect of which the person's income does not exceed their applicable amount (Living needs).

The individual or couple must not have capital or savings above £6,000.

Class E

The individual must:

- be a person who has not yet attained the qualifying age for state pension credit,
- be liable to pay Council Tax in respect of a dwelling in which they are resident,
- be somebody in respect of whom a maximum Council Tax Reduction amount can be calculated,
- have applied for the scheme;
- be a person in respect of whom a day in which s/he is liable to pay Council Tax falls within a week in respect of which the person's income is greater than their applicable amount (Living needs as defined in Statutory Instrument 2012 / 2886, paragraphs 26 to 28),
- be a person for whom Class D is not fulfilled, but amount X exceeds amount Y, where amount X equals the appropriate maximum Council Tax liability in their case and amount Y equals a prescribed percentage (20%) of the difference between their income in respect of the week in which the day falls and the appropriate applicable amount in their case.

The individual or couple must not have capital or savings above £6,000.

The Local Scheme 2013 – 2014 does not include an alternative maximum Council Tax Reduction for persons who are not pensioners (called Class C on page 7).

16.0 Reductions attracted by classes: awards for persons who are not pensioners

16.1 Class D Reduction

If an individual matches the criteria in Class D, including that their income does not exceed their applicable amount (Living needs), that person qualifies for a maximum Council Tax Reduction entitlement equivalent to a maximum 80% of their weekly Council Tax liability (i.e. after discounts and any other relevant deductions) and after any relevant non-dependant deductions as described in 17.3 below.

An individual in receipt of Income Support, income-related Jobseeker's Allowance or income-related Employment and Support Allowance will have income and earnings counted as zero. The same shall apply to capital held that totals less than £6,000. This

means that the individual's income will automatically be less than their applicable amount (Living needs), and they will qualify for a maximum Council Tax Reduction entitlement equivalent to a maximum 80% of their weekly Council Tax liability (i.e. after discounts and any other relevant deductions) and after any relevant non-dependant deductions as described in 17.3 below.

With the introduction of Universal Credit, which will start to replace income-related benefits for new applicants over a period of years from October 2013, the income and capital of people who receive Universal Credit will be treated in accordance with Statutory Instrument 2012 / 2886 paragraph 37.

16.2 Class E Reduction

If an individual matches the criteria in Class E, it will mean that the individual's income is greater than their applicable amount (Living needs). The maximum Council Tax Reduction for that person will be equivalent to a maximum 80% of their weekly Council Tax liability (i.e. after discounts and any other relevant deductions) and after any relevant non-dependant deductions, less 20% of the difference between their weekly income and applicable amount.

The Local Scheme 2013 - 2014 does not include an alternative maximum Council Tax Reduction for persons who are not pensioners.

16.3 Non-dependant deductions

Once a reduction amount is calculated, it is subject to a downward adjustment to take into account non-dependant adults that normally reside in the dwelling and who would be expected to contribute toward Council Tax liability.

Subject to the exceptions stated under Statutory Instrument 2012/ 2886, Paragraph 30 the weekly amounts of deductions to be applied in the Local Scheme 2013 – 2014 are:

Description of Deduction	Amount of Deduction
Non-dependant in receipt of Income Support, Income-based Jobseeker's Allowance, income-related Employment and Support Allowance, or Pension Credit	Nil
Non-dependant not in remunerative work	£2.00
Non-dependant in remunerative work with a gross income of less than £183 per week	£2.00
Non-dependant in remunerative work with a gross income of £183 per week or over	£5.00

16.4 Determination of class and award

Determination of the class the individual is put into, and the reduction they will receive, shall be determined in respect of Classes D and E through means testing.

16.5 Means-test for Classes D and E

The means test compares income and a living allowance (known as the applicable amount). The way in which these elements will be defined and evaluated is explained in greater detail below.

16.6 Living allowance – the applicable amount

The individual's living allowance or applicable amount will be made up of four elements. These will be:

1. A personal allowance in respect of the applicant,
2. An amount in respect of any child or young person who is part of their family,
3. A family premium element (where the applicant is part of a family of which at least one member is a child or young person), and
4. Any premium amount (set out in regulations) that is applicable to the individual.

The elements and calculation method for the applicable amount (Living needs) will be as set out in Statutory Instrument 2012 / 2886, paragraphs 26 to 28.

17.0 Calculation of Income and capital

Income and capital will be calculated for a person who has not attained the qualifying age for state pension credit in line with existing provisions for Council Tax Benefit under Statutory Instrument 2012 / 2886 paragraphs 47 to 70 (excepting paragraph 68). The income and capital of a claimant's partner or partners in the case of a polygamous marriage will continue to be treated as that of the applicant.

Income or capital of any child or young person will not be treated as income or capital of the claimant.

The Council shall be permitted to treat the income or capital of a non-dependant as if it were the income or capital of the applicant in a case where it appears to the Council that the two have entered into arrangements to take advantage of the scheme.

Those on Income Support, income-based Jobseeker's Allowance and income-related Employment and Support Allowance are exempt from this rule.

There will be special treatment of income for those in receipt of Income Support, income-based Jobseeker's Allowance and income-related Employment and Support Allowance.

For those in receipt of these benefits, the whole of their income will be disregarded. Provided that capital held is less than £6,000, this shall also be disregarded. This will mean that they automatically qualify, under Class D, for a maximum 80% Council Tax Reduction on their Council Tax liability less any non-dependant deductions.

The income and capital of people who receive Universal Credit will be treated in accordance with Statutory Instrument 2012 / 2886 paragraph 37.

17.1 Calculation of income (including Earnings and Benefits)

War Pensions

Statutory Instrument 2012/ 2886, Schedule 8, paragraph 20, allows for £10 to be disregarded from weekly war widow's pension, war widower's pension, war disablement pension and

certain other guaranteed income payments including, for example, those made under the Armed Forces and Reserve Forces Compensation Scheme.

The Local Scheme 2013 - 2014 continues previous local arrangements whereby the remainder of any weekly war widow's pension, war widower's or war disablement pension are disregarded in full in the assessment of a claimant's income.

In General

Other provisions relating to income, its calculation on a weekly basis, what is to be regarded as income and what is to be disregarded as income will operate in line with Statutory Instrument 2012 / 2886, paragraphs 47 to 62. In particular, earnings of employed earners and earnings of self-employed earners (both net of tax and National Insurance contributions) will be taken into account as set out in the aforementioned paragraphs.

Amounts to be disregarded from an applicant's weekly earnings are set out in Statutory Instrument 2012 / 2886 Schedule 7.

Amounts to be disregarded in terms of income other than earnings are set out in Statutory Instrument 2012 / 2886 Schedule 8.

Treatment of other income (in relation to which the applicant has deprived themselves of) will be calculated according to Statutory Instrument 2012/ 2886, Paragraph 56.

17.2 Students

Statutory Instrument 2012 / 2886, paragraphs 73 to 86 describe the way in which students are to be treated under the Local Scheme 2013 - 2014. This will generally mean that full-time students and students who are not treated as being in Great Britain will be excluded from entitlement to Council Tax Reduction unless they meet one of the conditions specified within these paragraphs.

17.3 Calculation of capital where this is not disregarded

Other than the revised £6,000 capital and savings limit above which people will not qualify for CTR, the provisions relating to capital – including for example, what is to be regarded as capital and what is to be disregarded - will generally operate in line with Statutory Instrument 2012 / 2886, paragraphs 63 to 70 (excluding paragraph 68).

Amounts to be disregarded as capital in the Local Scheme 2013 - 2014 are defined in Statutory Instrument 2012 / 2886 Schedule 10.

There is also provision for certain elements of income to be treated as capital (for example, in relation to certain lump sum payments or tax arrears).

17.4 Notional capital

Individuals may be treated as possessing capital of which they have deprived themselves for the purposes of securing Council Tax reductions. This notional capital (of which the individual is treated as being in possession) will be reduced over time to reflect payment of additional Council Tax liabilities incurred.

Notional capital excludes the value of any holding in a company where the applicant is the sole owner or partner (or where they hold an analogous position), but will include an amount of capital equal to the value (or their share of the value of) the capital of such a

company. This notional capital (which the individual is treated as possessing) will be reduced over time to reflect payment of additional Council Tax liabilities incurred

17.5 Tariff income

Tariff income for capital held does not apply to working age claims under the Local Scheme 2013 - 2014.

18.0 Calculation of Reductions

Once the total income amount has been calculated, it will be compared with the applicable amount (Living needs) to determine whether the individual falls into Class D (income does not exceed applicable amount) or Class E (income greater than applicable amount).

18.1 Calculation of Class D

Persons in Class D will receive a maximum 80% Council Tax Reduction for their Council Tax liability (net of any Council Tax discounts and reductions made by or under the Local Government Finance Act 1992) less any non-dependant deductions made as set out within the Local Scheme 2013 - 2014.

18.2 Calculation of Class E

Persons in Class E will receive a maximum 80% Council Tax Reduction entitlement for their Council Tax liability (net of any Council Tax discounts and reductions made by or under the Local Government Finance Act 1992) less any non-dependant deductions made as set out within the Local Scheme 2013 - 2014, less a deduction of 20% of the difference between their weekly income (net of any disregarded income) and applicable amount (Living needs).

19.0 Extended Reductions

Provisions concerning extended reductions for working age claimants Classes D and E are set out within Statutory Instrument 2012 / 2886, paragraphs 95 to 104:

19.1 Income Related Benefits

An applicant (or their partner) in receipt of:

- Employment and Support Allowance (Income-Related),
- Job Seeker's Allowance (Income-Based),
- Job Seeker's Allowance (Contribution-Based); or,
- Income Support

continuously for at least 26 weeks and who ceases to receive any of these benefits (other than Job Seeker's Allowance (Contribution-Based) because they have returned to work, increased their earnings or increased their hours (and where that improvement in their situation is expected to last five weeks or more), will continue to receive a Council Tax Reduction.

19.2 Qualifying Contributory Benefits

An applicant (or their partner) in receipt of

- Employment and Support Allowance (Contribution-Based);
- Incapacity Benefit;
- Severe Disablement Allowance; or,
- any combination of these

continuously for at least 26 weeks, who ceases to receive that benefit because they have returned to work, increased their earnings or increased their hours (and where that improvement in their situation is expected to last five weeks or more), will continue to receive a Council Tax Reduction.

In both 20.1 and 20.2 above, the extended reduction will be calculated as if they were still in receipt of these benefits for four weeks where the resulting reduction amount is greater than the reduction amount would be if it were re-calculated to take into account their loss of these benefits.

In both 20.1 and 20.2 above, if a person moves from Sefton to the area of a new Local Authority in the period from the Monday following the move to the point where entitlement to the qualifying benefit ceases (when the extended reduction rule applies), Sefton will pay the second billing authority or the individual their reduction amount for the extended period.

If the person applies for a Council Tax Reduction in the second Local Authority, the second authority will net off the reduction amount received from Sefton. Any balance of reduction award will be paid to the claimant (and the full amount will be paid to the claimant if there is no Council Tax liability in the second local authority).

After the extended reduction period, Sefton Council shall have no liability in respect of the claimant and the new Council's Council Tax Reduction scheme shall apply as appropriate.

20.0 Entitlement

Any entitlement to Council Tax Reduction for persons who are not pensioners shall normally be awarded from the Monday following the date of receipt of a claim. This follows Statutory Instrument 2012/ 2885, Schedule 8 paragraph 5 which governs the date on which a claim is to be treated as made.

If a claimant notifies the Council of an intention to claim Council Tax Reduction and submits their application form using one of the specified methods within one month of it being issued (or such longer period as may be reasonable in the circumstances), for example, the date of the claim shall be the date they notified their intention to claim. Any entitlement to Council Tax Reduction would then be awarded from the Monday following that date.

If a claimant applies for Council Tax Reduction within one month of the death or separation from their partner and the partner was in receipt of Council Tax Reduction at the time of their death or separation, the date of claim shall be the date of the death or separation in question and any entitlement to Council Tax Reduction shall be awarded from the Monday following the date of their claim.

A person treated as being in Great Britain can apply for Council Tax Reduction up to 13 weeks prior to an event that would entitle them to Council Tax Reduction.

A person treated as being in Great Britain can apply for Council Tax Reduction up to 8 weeks prior to becoming liable for Council Tax at their home.

Entitlement to a Council Tax Reduction may change or cease if there is a change of circumstances or be terminated if the claimant fails to respond to a request for information or evidence within one month or such longer period as may be considered reasonable in the circumstances.

21.0 Decisions

Statutory Instrument 2012/ 2885, Schedule 8, paragraphs 11 and 12 require the Council to notify the applicant in writing of its decision within 14 days from the date that all relevant information and evidence relating to the application has been received, or as soon as reasonably practicable thereafter. The written notification will include information on how an appeal can be made by the applicant.

22.0 Changes of circumstance

Statutory Instrument 2012/ 2886, paragraph 107 sets out how various changes of circumstance are to be dealt with.

Statutory Instrument 2012/ 2885, Schedule 8, paragraph 9 prescribes that a relevant change of circumstances should be notified within a period of 21 days (including the day on which the change occurs).

23.0 Time and manner of granting reduction and recoveries / over-payments

Matters relating to the payment of a reduction are prescribed by Statutory Instrument 2012/ 2885, Schedule 8 Paragraph 14 and those relating to overpayments by the Council Tax (Administration and Enforcement) Regulations 1992 (Statutory Instrument 1992/ 613)..

Matters relating to the time and manner of granting reduction and dealing with under-payments will be as provided for in the prescribed scheme.

This will include payments to next of kin where a person in receipt of a Council Tax Reduction dies, allowing the billing authority to make payment of the reduction amount to their personal representative or next of kin.

Where the Council Tax Payer is entitled to an increase or decrease in their reductions following a reported change of circumstance, the Council can issue an amended Council Tax bill taking into account the increase or decrease in liability.

24.0 Wider welfare changes to benefits – Universal Credit and Personal Independence Payments

The Government intends to reflect any relevant changes to the welfare and benefits system in regulations. In particular, it is intended that Universal Credit will be introduced for some new and existing claimants from October 2013 and migration will take place over four years.

A number of benefits and tax credits (Income Support, income-based Jobseeker's Allowance, income-related Employment and Support Allowance, housing benefit, working tax credit and child tax credit and others mentioned in mentioned in Statutory Instrument 2012 / 2885 and 2886) are expected to be incorporated within Universal Credit.

The Local Scheme 2013-2014 will therefore calculate the income and capital of persons who are not pensioners and who receive Universal Credit in accordance with Statutory Instrument 2012 / 2886, Paragraph 37.

25.0 Annual Updates

The Local Government Finance Act 2012 stipulates that a local authority must, each financial year, '*consider whether to revise its scheme or replace it with another scheme*'. Any updates to the scheme as it relates to persons who are not pensioners

may therefore be considered no later than 31 January in the financial year preceding that for which the revision or replacement scheme is to have effect.

26.0 Other Requirements Reflected in the Scheme for Persons who are not Pensioners

Unless stated otherwise in this document, it is intended that other aspects of administration that may impact on the Council Tax Reduction award (particularly for the scheme for persons who are not pensioners) will continue.

This includes provision for backdating for persons who are not pensioners in line with Statutory Instrument 2012 / 2886, Paragraph 112.

27.0 Department for Work and Pensions changes to State Pension Credit Age

The Department for Work and Pensions is intending to make changes to the way in which new applicants comprising couples of mixed age (i.e. where one member of the couple has attained state pension credit qualifying age and one has not) are treated for new applications. Currently, such couples would generally be treated under pension credit age regulations, apart from a few exceptions.

It is anticipated that in future (from the point of change and for new pension credit applicants only) that it will not be possible for a couple to claim pension credit until both members have reached the qualifying age. It is anticipated that such couples will have access to Universal Credit, however, if they meet all the other eligibility criteria.

The Government proposes to align this change for new applicants to local Council Tax Reduction schemes on the same basis once it takes effect, so that Councils do not find themselves defining an individual in a mixed age couple differently from the way they are defined by the Department for Work and Pensions.

It is the Government's intention that mixed age couples already applying for or receiving a pension-credit age Council Tax Reduction at the point of change (whether or not they are also receiving pension credit), will retain pension credit age Council Tax Reduction whilst their entitlement continues.

28.0 Procedure by which a person may apply for a reduction under the Local Scheme 2013 - 2014

Statutory Instrument 2012/ 2885, Schedule 7, paragraphs 1 to 7 prescribe the procedure by which a person may apply for Council Tax Reduction:

A person may apply in writing using the Council's application form for that purpose and sending it to the address designated by the Council for that purpose. (See Contact Details on page 27)

A person may complete an application form for Council Tax Reduction online via the Council's website.

A person may complete an application form for Council Tax Reduction by telephone. An appointment to do this can be obtained by telephoning 0845 140 0845.

A person may apply for Council Tax Reduction by visiting a local One Stop Shop and completing an application online with a customer services advisor.

Any application form must be signed by the claimant and may also be signed by their partner if applicable and shall be supported by such information or evidence as is reasonably required to enable entitlement to be determined.

The Council shall not determine entitlement for an incomplete claim including one that is not signed until the relevant information, signature or both as appropriate is received. At all times, this should be provided within a period of one month from the date of the Council request or such longer period as may be reasonable in the circumstances.

A person who is in receipt of Council Tax Benefit immediately before 1 April 2013 is to be treated as having made an application for a reduction under the Local Scheme 2013 - 2014.

Where an individual has, prior to 1 April 2013, made an application for Council Tax Benefit which has not been determined by 1 April 2013, that individual is to be treated as having made an application for a reduction under the Local Scheme 2013 - 2014.

A claim for Council Tax Reduction may be amended or withdrawn in writing by the claimant at any time prior to the Council making a decision regarding entitlement.

The Council shall accept the withdrawal of an application where it has not yet made a decision concerning entitlement. This shall have effect on the same day that the notification was received by the Council.

29.0 Procedure by which a person can appeal any decision of the authority which affects (a) the person's entitlement to a reduction under the Local Scheme 2013 - 2014 or (b), the amount of any reduction to which the person is entitled.

A claimant or a person acting on their behalf may appeal against the Council's decision concerning entitlement to a reduction under the Local Scheme 2013 - 2014 or the amount of a reduction by writing to the Council at its designated office specifying the nature of the appeal and the grounds on which the appeal is made.

The Council will consider the appeal and notify the applicant in writing of the outcome of their appeal and the reasons for the decision.

Where the Council has considered the appeal and notified the applicant of the outcome in writing but they remain dissatisfied, or a response has not been given within a period of two months from the date of the written appeal, the applicant may further appeal to a Valuation Tribunal under section 16 of the 1992 Local Government Finance Act. Where a response is not provided by the Council within two months of the appeal being made, any subsequent appeal to a Valuation Tribunal shall be made within four months of the date that the original appeal was sent to the Council.

The following specific matters shall not be the subject of an appeal under these provisions:

- The local CTR scheme provisions as set by the Council
- Any discretion applied to recover an overpayment of Council Tax Reduction
- Who to recover an overpayment of Council Tax Reduction from

- Suspending or restoring Council Tax Reduction
- Any decision to refuse the grant of a reduction under Section 13A(1)(c) of the Local Government Finance Act 1992

A claimant may also at any time in writing request the Council to review their entitlement to CTR or the amount of any reduction outside of the provisions for appeals detailed above.

30.0 Procedure by which a person can apply to the authority for a reduction under section 13A (1) (c).

A Council Tax Payer may apply for a reduction under Section 13A(1)(c)(a) of the Local Government Finance Act 1992. Such an application shall be made in writing to the Council at its designated office or by means of electronic communication and must give such details as are reasonable and necessary to enable the Council to properly consider the application. Such details should include but not be limited to the reason for the application, the circumstances and context in which the application is made and the period for which the application is made.

How to Contact Sefton

You can write to us at: **Sefton MBC, Benefits Section, PO Box 21, Bootle, L20 3US.**

You can phone: **0845 140 0845.** Lines are open Monday to Friday 8am to 6pm.

You can visit:

our website at www.sefton.gov.uk/counciltax

Bootle one stop shop

324-342 Stanley Road
Bootle
Liverpool
L20 3ET

Southport one stop shop

Cambridge Arcade
Southport
PR9 1DA

Office Opening times are Monday to Friday, 9am to 5pm

Sefton libraries

Ainsdale Library , Liverpool Avenue, Ainsdale, Southport, PR8 3NE 577345	01704
Aintree Library , Altway, Aintree, L10 6LF 8503	0151 526
Birkdale Library , 240-244 Liverpool Road, Birkdale, Southport, PR8 4PD 567380	01704
Bootle Library , 220 Stanley Road, Bootle, L20 3EN	0151 934 5781
Churchtown Library , Mill Lane, Churchtown, Southport PR9 7PL 228678	01704
College Road (Carnegie) Library , College Road, Great Crosby, L23 3DP 5287	0151 924
Crosby Library , Crosby Road North, Waterloo, Liverpool, L22 0LQ 874177	0151 257 6400
Formby Library , Duke Street, Formby, Liverpool, L37 4AN	01704
Litherland Library , Linacre Road, Litherland, L21 6NR 1357	0151 928
Meadows (Maghull) Library , Hall Lane, Maghull, Liverpool, L31 7BB 6727	0151 228
Netherton Library , Glovers Lane, Netherton, Liverpool, L30 3TL 0607	0151 525
Orrell Library , Linacre Lane, Orrell, L20 6ES	0151 922 3843
Southport Library , Lord Street, Southport, PR8 1DJ	0151 934 2118

Each Library has different opening times. Please phone your preferred library for details.

