

Cabinet

19 November 2020

Is the final decision on the recommendations in this report to be made at this meeting?

Yes

Report Title: Citizen's Advice Bureau (CAB) Council Tax Protocol

Final Decision-Maker	Cabinet
Portfolio Holder(s)	Tom Dawlings – Portfolio Holder for Policy & Governance
Lead Director	Stephen McGinnes, Director Mid Kent Services
Head of Service	Sheila Coburn, Head of Revenues and Benefits Shared Service
Lead Officer/Author	Sheila Coburn, Head of Revenues and Benefits Shared Service
Classification	Non-exempt
Wards affected	All

This report makes the following recommendations to the final decision-maker:

1. To adopt the CAB Council Tax Protocol as detailed in the report

Explain how this report relates to the Corporate Priorities in the Five Year Plan:

- To support a **prosperous** borough
- To support a **well** borough
- To support an **inclusive** borough

Timetable

Meeting	Date
Management Board	21 October 2020
Cabinet Advisory Board	10 November 2020
Cabinet	19 November 2020

CAB Council Tax Protocol

1. PURPOSE OF REPORT AND EXECUTIVE SUMMARY

- 1.1 The purpose of the report is to seek approval for the adoption of the Citizen Advice Bureau (CAB) Council Tax Protocol detailed at Appendix A.
 - 1.2 The Council Tax Protocol can be kept up to date to reflect any changes to legislation, precedents established by case law, guidance from central government and departments such as the Ministry of Justice and best practice.
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2. INTRODUCTION AND BACKGROUND

- 2.1 Local Council Tax Support replaced Council Tax Benefit from April 2013 which resulted in many working age claimants having to pay Council Tax for the first time.
 - 2.2 This often means that Council Tax can be difficult to collect from customers on low incomes.
 - 2.3 The Local Government Association (LGA) and CAB have devised a Council Tax Protocol which promotes working together, early intervention and best practice in debt collection.
 - 2.4 The recovery process for Council Tax collection is defined in legislation and a set process must be followed.
 - 2.5 Following non payment, magistrates court action is taken to obtain a liability order which allows the Council to recover the debt by certain means such as attachment to earnings, attachment to benefits, referral to enforcement agents, bankruptcy and placing a charge on the property.
 - 2.6 The Council Tax Protocol provides good practice guidance for local authorities, enforcement agencies and debt advice agencies when working with customers in debt.
 - 2.7 The aim of the protocol is to ensure that Council taxpayers receive help and can access debt advice when they need it. The aim of the protocol is to offer practical steps aimed at preventing people from getting into debt and to ensure that when local authorities use enforcement agents that they act within the law and reasonableness.
 - 2.8 It is therefore recommended that the Council adopts the CAB Council Tax Protocol shown in Appendix A. The approach allows for us to go beyond statutory minimum standards, promotes early intervention and working together with the CAB and debt advice agencies.
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3 AVAILABLE OPTIONS

- 1.1 Option 1 - Do nothing option. We would continue as we currently do without adopting the protocol. If we did this there would not be evidence of working in our residents' best interests.
- 1.2 Option 2 - Adopt the CAB Council Tax Protocol. The Protocol is clearly set out with good practice guidance which we can measure our performance against for our residents.
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4 PREFERRED OPTION AND REASONS FOR RECOMMENDATIONS

- 4.1 Option 2 is the preferred option for the reasons stated.
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5 CONSULTATION RESULTS AND PREVIOUS COMMITTEE FEEDBACK

- 5.1 No consultation is required
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2. NEXT STEPS: COMMUNICATION AND IMPLEMENTATION OF THE DECISION

- 2.1 The Council Tax Protocol will be available on the Council's website and referred to in correspondence sent to customers.
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3. CROSS-CUTTING ISSUES AND IMPLICATIONS

Issue	Implications	Sign-off
Legal including Human Rights Act	The collection of Council Tax is set out in the Local Government Finance Act 1992 and the Council Tax (Administration and Enforcement) Regulations 1992. This Protocol goes a step further to show how the Council will work to the benefit of its residents and demonstrates compliance with the statutory duty under Section 3 of the Local Government Act 1999 to secure continuous improvement in the way the Council's functions are exercised.	Keith Trowell, Team Leader (Corporate Governance), MKLS 30.09.2020
Finance and other resources	There is a statutory obligation to collect Council Tax income on behalf of the Council and the precepting authorities. The Council	Jane Fineman, Head of Finance

	Tax Protocol is already being adhered to as good practice, therefore its formal adoption will not further impact recovery.	01.10.2020
Staffing establishment	No impact	Sheila Coburn Head of Revenues and Benefits 29.09.2020
Risk Management	There are no risks associated with the implementation of the Protocol except to the Council if it is not adhered in practice.	Sheila Coburn Head of Revenues and Benefits 29.09.2020
Data Protection	No further data is collected as a result of the Protocol	Sheila Coburn Head of Revenues and Benefits 29.09.2020
Environment and Sustainability	No impact	Sheila Coburn Head of Revenues and Benefits 29.09.2020
Community Safety	No impact	Sheila Coburn Head of Revenues and Benefits 29.09.2020
Health and Safety	No impact	Sheila Coburn Head of Revenues and Benefits 29.09.2020
Health and Wellbeing	The Protocol makes it clear to residents how they will benefit from having clear guidelines and better working together.	Sheila Coburn Head of Revenues and Benefits 29.09.2020
Equalities	No impact	Sheila Coburn Head of Revenues and Benefits 29.09.2020

4. REPORT APPENDICES

- Appendix A: CAB Council Tax Protocol

5. BACKGROUND PAPERS

None