

Cabinet – 4 December 2024

Council Tax Reduction Scheme 2025/26, Policy Review and Council Tax Premiums

Purpose	For decision
Classification	Public
Executive Summary	<p>The Council has a Council Tax Reduction scheme to support those on a low income with paying their council tax. The Council has discretion to set a local scheme for working age claimants, with pension age claims being administered in accordance with government regulations. The scheme is reviewed annually with proposed changes requiring Council agreement before coming into effect from 1 April.</p> <p>The Council has a Council Tax Support Scheme Prosecutions and Penalties policy for dealing with fraud and error. The policy has been reviewed as part of a cyclical review.</p> <p>The Council is introducing new council tax premiums from 1 April 2025 for long term empty properties and properties which are periodically occupied, commonly known as “second homes”. The report provides details of the Governments prescribed exceptions to these premiums.</p>
Recommendation	<p>That Cabinet recommend to Council the approval of:</p> <p>1. The changes to the Council Tax Reduction Scheme from 1 April 2025:</p> <p>a) The removal of the Band D cap at an overall cost to precepting authorities of £33k;</p> <p>b) The increase of the de-minimis rule to £2 at no net cost; and</p> <p>c) The alignment of childcare costs with Universal Credit for all claims at a</p>

	<p style="text-align: center;">saving of £3k to precepting authorities</p> <p style="text-align: center;">2. The Council Tax Reduction Scheme Sanctions and Prosecution Policy</p>
Reasons for recommendation	To approve changes to the Council Tax Reduction scheme from 1 April 2025 and the Council Tax Reduction Scheme Sanctions and Penalties policy.
Wards	All
Portfolio Holder	Councillor Jeremy Heron – Finance & Corporate
Strategic Director	Alan Bethune – Strategic Director Corporate Resources and Transformation
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Introduction and background

1. The purpose of this report is to consider the recommendations of the Resources and Transformation Overview and Scrutiny Panel on the Council Tax Reduction scheme 2025/26, the Council Tax Reduction Scheme Sanctions and Penalties Policy, and to provide details of the governments exceptions to the empty home premium and second home premium which are being introduced from 1 April 2025.

Council Tax Reduction scheme

2. Local authorities are responsible for determining their own local Council Tax Reduction Scheme to support those of working age on low income with paying their council tax. The Government stipulated that there must be no change to the level of support that pensioners receive and there are no plans to localise the scheme for this group. There are no plans to include Council Tax Reduction within Universal Credit.
3. The Council must formally approve the Council Tax Reduction Scheme no later than 11 March in any year, to take effect from 1 April.

4. The Council Tax Reduction Scheme fulfils the prescribed requirements for localised schemes.
5. There are currently 7,868 claimants receiving Council Tax Reduction. Of these 4,213 are working age and 3,655 are of pensionable age. Appendix 1 provides caseload trend data.
6. The current Council Tax Reduction Scheme costs approximately £10 million, with this cost (foregone Council Tax) being shared between all precepting authorities.
7. The amount of Council Tax Reduction awarded affects the tax base of each organisation.

Review process

8. A Task & Finish Group met to review the current scheme and discussed proposed changes effective from 1 April 2025.
9. The recommendations of the Task & Finish Group were considered by the Resources and Transformation Overview Scrutiny Panel who make recommendations to the Cabinet and full Council.

The current local Council Tax Reduction scheme

10. The council's Council Tax Reduction Scheme protects vulnerable households so that some of the changes to the scheme do not apply to them. A person is vulnerable if they (or a partner) are in receipt of Disability Living Allowance, Personal Independence Payments or Severe Disablement Allowance.
11. The council's current Council Tax Reduction Scheme includes:
 - A requirement for working age claimants (except vulnerable households) to pay a minimum of 10% of council tax.
 - Council Tax Reductions are capped at band D (so that claimants living in higher banded properties receive support based on band D). There is no band cap for vulnerable households.
 - A savings limit of £6,000 (£16,000 for vulnerable households), so that claimants with more than £6,000 in savings are not entitled to any reduction.
 - The council's Council Tax Reduction Scheme incentivises work by disregarding £35.00 a week of earnings.

Matters considered by Task and Finish Group

12. Collecting council tax from those on low income is difficult, with significantly more work for officers. Administration has also increased, notably in working with those affected. In 2024/25 council tax bills increased by an average of 5%. This upward trend is likely to continue in the forthcoming years.
13. The Council Tax in-year collection rate for those in receipt of Council Tax Reduction, who are not a pensioner or vulnerable, is currently 77.6% (98.7% for non-Council Tax Reduction households) and during 2023/24 1,384 reminder notices were issued. There is administration and costs involved in collecting council tax, including dealing with customer queries, postage and making payment arrangements.
14. Many of the claimants have been affected by the increase in the cost of living, in particular fuel and food inflation which adversely affects low-income households. It is noted that there are some reports suggesting that Universal Credit rates are insufficient to meet day-to-day household expenditure. The Group considered recent budget announcements including the increase of Universal Credit being 1.7% from April 2025 and the freezing of the Local Housing Allowance from 1 April 2025, meaning those receiving support may experience further financial challenges if household living costs increase beyond that level of Universal Credit increase. There are also changes to Universal Credit and the amounts that can be deducted from third parties, meaning the recovery of council tax arrears will become harder.
15. The Group also considered the additional income from the Council's introduction of the Second Homes Premium, with the decision to implement this having been taken in February 2024. The current forecast overall net gain is just over £2 million per annum in additional income between all precepting authorities, with this income built into base MTFP assumptions by NFDC, and Hampshire County Council.

Discussion on proposed changes for 2025/26

16. The Task and Finish group reviewed various aspects of the current scheme. This included:
 - a) the 10% minimum contribution
 - b) the Band D cap
 - c) the de-minimis rule
 - d) childcare costs

A. The 10% minimum contribution

17. The Group discussed the principle of claimants having to pay an amount towards their council tax, which has been part of the scheme since 2013. Currently, any award of Council Tax Reduction is based on 90% of the council tax liability (unless vulnerable, in which case it is based on 100% of the council tax liability), so there is a minimum contribution of at least 10% to pay. The proposal that was subject to consultation was to remove the 10% minimum contribution so that any award of Council Tax Reduction is based on 100% of the council tax liability.
18. The financial cost of this proposal is to increase the level of support (forego Council Tax) totalling approximately £297k per annum, affecting approximately 2,500 claimants, 1,000 of which currently receive the maximum level of support of 90% due to their income level.
19. From the consultation 59% strongly agreed or agreed with this proposal with 19% neither agreeing or disagreeing. The Group also considered the response from Hampshire County Council. Their response recognised that local authorities need to set schemes to support local needs, but due to their severe cost pressures of providing adult social care and children's social care they expressed "concerns about making schemes more generous if that would have a significant impact on income".
20. The Group discussed the consultation responses, and although sympathetic to Hampshire County Councils financial situation, on reflection and noting the additional income from the council tax premiums considered that the scheme should be further supporting our most vulnerable households; a key corporate plan objective.
21. The Resources and Transformation Overview and Scrutiny Panel, at its meeting on 21 November 2024, considered the recommendation of the Task and Finish group to remove the 10% minimum contribution. The Panel discussed the financial impact on both the Councils budget, and that of Hampshire County Council who have severe financial pressures, especially with the cost of supporting vulnerable people. It was noted that the District Council was having to sustain significant additional budget within the homelessness service, and had an overall financial deficit to address over the MTFP period in the region of £2.5m. The Panel also highlighted the additional support available to households, including the extension of the Household Support Fund for 2025/26 which provides targeted financial support with household bills to those struggling financially.
22. **The Panel recommend no change from the current scheme (retaining the 10% minimum contribution).**

B. Removal of the Band D cap

23. The Group discussed the principle of capping any Council Tax Reduction to a Band D. This proposal that was subject to consultation affects 100 claims and consideration was given to the collection rates amongst this cohort and the impact where households are placed into properties of Band E and above or require larger property due to household size.
24. The financial cost of this proposal is to increase the level of support by approximately £33k per annum.
25. From the consultation 53% strongly agreed or agreed with this proposal with 21% neither agreeing or disagreeing. The Group also considered the response from Hampshire County Council, which as above, expressed concerns about any changes that would make the scheme more generous and therefore impacting on their income. The Group discussed this response, and although sympathetic to Hampshire County Councils financial situation, on reflection considered that the scheme should be supporting our most vulnerable households; a key corporate plan objective, and recommended the removal of the cap.
26. **The Panel recommend removing the band D cap.**

C. The de-minimis rule

27. The proposed change that was subject to consultation was to increase the current de-minimis amount from £1 to £2, whereby any reduction in entitlement by up to £2 will not affect entitlement, which will remain at the existing level. This is to reduce administration, multiple bills being produced and reduce paper and costs.
28. From the consultation 73% strongly agreed or agreed with this proposal with 19% neither agreeing or disagreeing. The Group also considered the response from Hampshire County Council, who were supportive of this change to reduce administration and improve the scheme.
29. The financial cost of this proposal is to increase the level of support by £3k per annum, but there will be savings in terms of administration, paper and postage. The Group recommended this change.

30. **The Panel recommend increasing the de-minimis amount from £1 to £2.**

D. Child care costs

31. The proposed change that was subject to consultation was to align the treatment of child care costs with Universal Credit for all claims. Currently, those in continuous receipt of Council Tax Reduction from 31 March 2013 have a higher weekly disregard of child care from earnings in the assessment of entitlement, requiring monthly manual intervention. This change enables full automation and reduces administration.
32. From the consultation 66% strongly agreed or agreed with this proposal with 24% neither agreeing or disagreeing. The Group also considered the response from Hampshire County Council, who were supportive of this change to reduce administration and improve the scheme.
33. The financial cost of this proposal is to reduce the level of support by £3k, which will affect approximately 42 claimants, although as claims migrate to Universal Credit some will actually be better off. There is the availability of the Exceptional Hardship Payment scheme to support those affected whereby any reduction in entitlement causes exceptional financial hardship. The Group recommended this change.
34. **The Panel recommend aligning child care costs with Universal Credit for all claims.**

Consultation

35. The Council has a duty to consult on any changes to the scheme. The Council actively undertook a consultation exercise over a 6-week period, from 21 August 2024 to 4 October 2024, advertising on the council's website, social media, residents' email, as well as by telephone, and contacted Hampshire County Council.
36. The Council received 225 responses. The Group considered the responses in their discussions before finalising their recommendations to the panel.

Council Tax Reduction Scheme Sanctions and Prosecutions policy

37. The Group reviewed the current Council Tax Reduction Scheme Sanctions and Penalties policy, which provides details on dealing with fraud and error within the Council Tax Reduction scheme.

Minor amendments were proposed, as there have been no changes to legislation, see Appendix 2.

38. The Panel support the updated policy and recommend its approval and adoption with immediate effect.

Council Tax premiums

39. The Council has approved two premiums from 1 April 2025, these being:

- reducing the length of time a 100% premium can apply for long term empty properties from 2 years to 1 year
- a 100% premium for properties which are furnished and periodically occupied, commonly referred to as “second homes”

40. Government have very recently provided legislation and accompanying guidance that stipulate specific exceptions where a premium cannot apply, some of which are time limited, whilst other exceptions are not, such as annexes that form part of a main dwelling, properties where year round occupation is restricted, or those living elsewhere in armed forces accommodation. The guidance and legislation allow local authorities to apply local discretion to their own schemes, should they so wish.

41. The Group considered three of the exceptions and whether to apply a local discretion, these being:

Class	Definition	Prescribed term
G	Dwellings being actively marketed for sale	12 months
H	Dwellings being actively marketed for let	12 months
M	Empty properties requiring or undergoing major repairs or structural alterations	12 months

42. Having considered the prescribed exceptions as above, and the Task and Finish Groups recommendation to apply local discretion to increase the exception period for Class G and M, the Panel considered the financial impact and that the prescribed period set by government is sufficient to encourage properties to be brought back into use.

43. Taxpayers, based on current known information, will be notified by letter of the forthcoming changes and to contact us should their circumstances change, or if an exception should be applied from 1 April 2025.
44. **The Panel recommended no local exceptions to Council Tax premiums.**

Corporate plan priorities

45. The contents of this report support our key priorities of our Corporate Plan by supporting low-income households and encouraging properties to be brought back into use.

Options appraisal

46. Details of the options and discussions are included in the paragraphs above.

Financial and resource implications

47. The proposed changes to the Council Tax Reduction scheme were discussed with the Group, with the additional total support amounting to circa £30k per annum, equating to approximately £3k to the Council, although there would be savings in administration, such as officer time and postage to be considered. The summarised costings are:

Option B – Additional cost of £33k

Option C – Cost neutral

Option D – Reduction in cost of £3k

48. The changes to the Council Tax Reduction scheme will reduce administration, which can be utilised elsewhere, including the administration of the new council tax premiums.

Legal implications

49. The Local Government Finance Act 2012 provided for the introduction of the localisation of Council Tax support by making changes to the Local Government Finance Act 1992. These require that:

- For each financial year, each billing authority must consider whether to revise its scheme or replace it with another scheme

50. In accordance with legislation, the Council has already made a determination at least one year prior to the financial year to which

the premiums will apply. The Council must apply the legislated exceptions to the premiums where conditions are met.

Risk assessment

51. There are no risk assessments required.

Environmental / Climate and nature implications

52. There are no significant environmental or climate and nature implications arising from this report, although the recommendations will reduce the use of paper as fewer notices and bills will be issued.

Equalities implications

53. Our Council Tax Reduction scheme continues to support those on a low income and protects vulnerable households and proactive steps are taken to promote and maximise take-up, as well as to provide additional advice and support where appropriate. The proposed changes to the scheme will provide additional support to those on a low income.

Crime and disorder implications

54. There are no crime and disorder implications arising directly from this report.

Data protection / Information governance / ICT implications

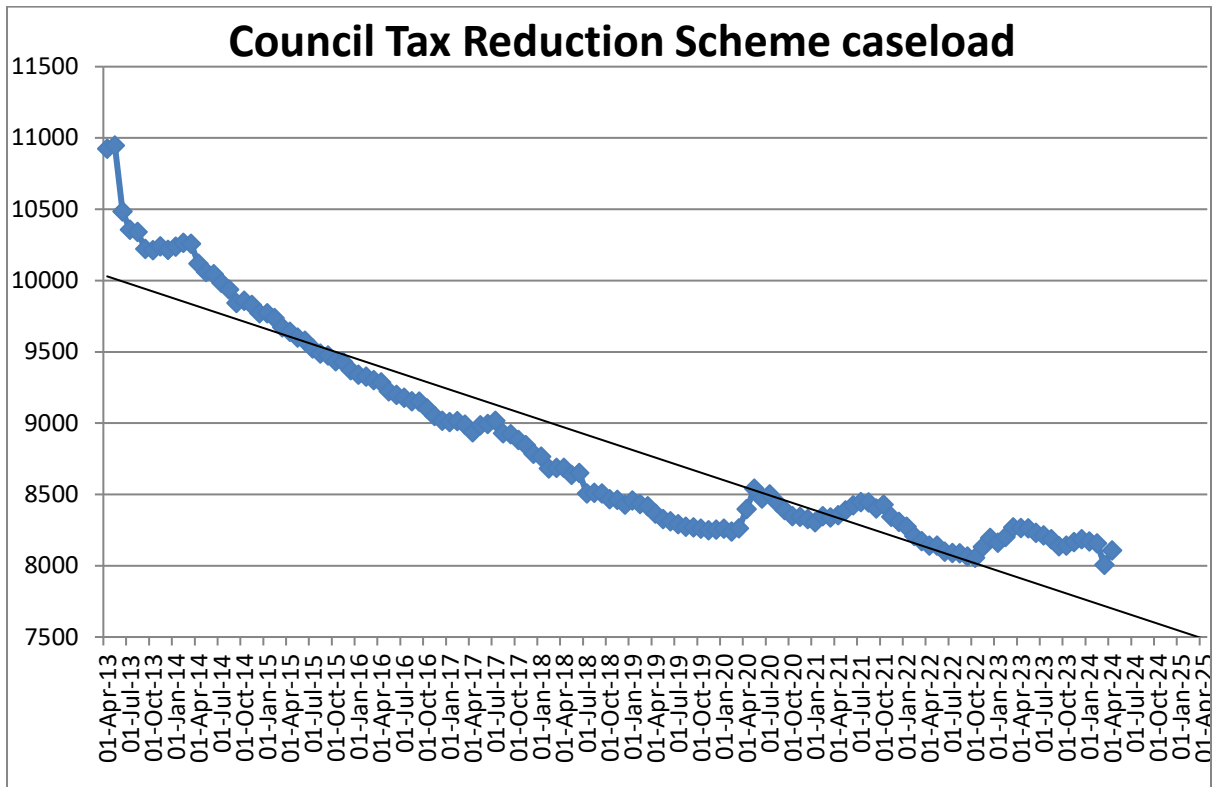
55. There are no data protection, information governance or ICT implications arising from this report.

Appendices

Appendix 1 – Caseload trends
Appendix 2 – The Council Tax
Reduction Scheme Sanctions and
Penalties Policy

Background Papers:

Appendix 1 – Caseload Trends





Council Tax Reduction Scheme Prosecutions and Penalties Policy

Revenues, Benefits and Customer Services

November 2024

1. Introduction

1.1 New Forest District Council (“The Council”) is responsible for the Council Tax Reduction Scheme and therefore, has a duty to prevent and detect fraudulent claims as part of its commitment to protecting public funds. The Councils Fraud Policy makes it clear that fraud in any form will not be tolerated and the Council is committed to applying the most appropriate sanctions to those it believes have obtained Council Tax Reduction fraudulently.

2. Aims

2.1 The aim of the policy is to:

- provide proportionate but robust sanctions to deal with those suspected of fraud.
- deter those in receipt of Council Tax Reduction from committing fraud
- deter those who have committed fraud from re-offending
- underpin good governance in accordance with the Councils Fraud Policy

3. Legislation

3.1 This policy has regard to the following legislation:

- The Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013

3.2 There are two main offences under this legislation:

- False representation and
- Failure to notify a change of circumstances

3.4 False Representation

3.5 Regulation 7 creates an offence where a person makes a statement or representation which he or she knows to be false for the purpose of obtaining a reduction under a Council Tax Reduction Scheme.

3.6 It is also an offence for a person to provide or knowingly cause or allow to be provided a document or information which that person knows to be false in a material particular.

3.7 Failure to notify a change in circumstances

3.8 Regulation 8 creates an offence where there has been a change of circumstances which a person knows affects their entitlement to a reduction, and the person fails to give notice of the change as required by the authority’s scheme.

3.9 Regulation 11 of the Council Tax Reduction schemes (Detection of Fraud and Enforcement) (England) Regulations 2013, enables an authority to invite a person

to agree to pay a penalty as an alternative to prosecution for an offence relating to the award of a reduction under a Council Tax Reduction Scheme which a person was not entitled to, or an offence relating to an act or omission which could have resulted in such an award.

3.10 Regulations 12 and 13 of the Council Tax Reduction schemes (Detection of Fraud and Enforcement) (England) Regulations 2013, enable a billing authority to impose a penalty of £70 on a person in circumstances such as where a person negligently:

- Makes an incorrect statement in connection with an application for a reduction under a council tax reduction scheme or
- Where a person fails to notify a change of circumstances when required to do so under a scheme.

4. Roles and responsibilities

4.1 All staff within the Revenues and Benefits Service have a responsibility to ensure accuracy of awards, procedures are followed and referrals made to the Corporate Fraud and Compliance Officer where appropriate. Managers are responsible for maintaining procedures and controls and compliance.

5. Investigation for suspected fraud

5.1 If the council suspects a person of giving them wrong or misleading information, they may be investigated to establish if any fraud offences have occurred. The council could ask them to attend an interview known as an Interview Under Caution if we suspect an offence may have occurred. The council will give at least 5 days' notice for the interview and the person affected may bring someone to accompany them which could include a legal representative. The Council will decide who can attend the interview.

5.2 Following the Interview under caution a decision will be made as to the next steps, which could include prosecution, an Administration Penalty or a £70 penalty as detailed below. Each case will be looked at on an individual basis.

5.3 Legal proceedings can start at any time within the period of twelve months from the alleged commission of the offence.

6. Council Tax Reduction (CTR) – Penalties and Prosecution

6.1 All sanction decisions will be consistent, balanced and fair and relate to the degree and nature of the offence. The Council will decide the degree or type of sanction to be used in each individual case. In coming to any decision many factors will be taken into account including the seriousness of the offence, the value of the overpayment, the length of the fraud, the vulnerability of the claimant, and the health and age of the claimant.

6.2 Written warnings

6.2.1. A written warning may be issued where there has been an offence and to warn about future behaviour so as to act as a deterrent. A written warning may be issued where:

- The person has not previously been investigated for a Council Tax Reduction scheme offence
- The amount of any Council Tax Reduction where there is no entitlement is less than £1,000

6.2.2 The Council will take into consideration the following factors when deciding if a written warning is appropriate:

- The persons wilfulness in committing the offence
- The persons attitude, for example if regret is expressed for their actions
- Any other mitigating factor

6.3. Administrative Penalties

6.3.1 If the Council is satisfied that an offence has occurred we may ask the person to pay a penalty instead of prosecuting them. If the penalty is paid, they will not be prosecuted for that offence. Any penalty paid will be in addition to repaying any Council Tax Reduction they were not entitled to.

6.3.2 The penalty will be 50% of the Council Tax Reduction awarded which the claimant was not entitled to, with a minimum payment of £100 and a maximum payment of £1,000. If a person did not actually get any Council Tax Reduction, for example the person made a false claim, the penalty will be £100.

6.3.3 An Administrative Penalty is appropriate when:

- The Department for Work and Pensions have administered an Administrative Penalty for Housing Benefit which the claimant has accepted.
- The case is suitable for prosecution and satisfies the council's prosecution procedures:
- The case is not so serious that the first option should be prosecution;
- The excess payment of Council Tax Reduction that the person was not entitled to is less than £3,000.00
- The customer has not received a sanction for a Council Tax reduction offence in previous 5 years (the scheme started in April 2013)

6.3.4 There is no requirement for the person to admit the offence before an Administrative Penalty can be offered.

6.3.5 An Administrative Penalty is not appropriate when:

- The person has been convicted of Council Tax Reduction fraud in past 5 years (the scheme started in April 2013)

- The person has accepted an Administrative Penalty in the previous 5 years
 - the fraud continued over a long period;
 - the fraud was calculated and deliberate, for example the person planned it from the outset by making a false statement on a new or repeat claim form. In these cases, the full circumstances of the case will be considered to enable a balanced judgement to be made to decide whether an Administrative Penalty or prosecution of the person is appropriate.
- 6.3.6 A person will be requested to attend an interview if the Council believes an offence may have occurred. The interview will be conducted by an authorised officer from the council. The council will give at least 5 days' notice for the interview and the person affected may bring someone to accompany them which could include a legal representative
- 6.3.7 Where a person does not attend an interview and does not contact the office within 5 working days to provide an explanation and arrange a further appointment, a final appointment will be arranged with them. If the person fails to attend this appointment, the Council will consider the case for prosecution.
- 6.3.8 If the person accepts an Administrative Penalty the council will notify the person in writing. In accordance with legislation, the person has 14 days, known as the *cooling off period*, to decline the Administrative Penalty. Where the person accepts the Administrative Penalty they are required to sign and return the *agreement form*. Where a person withdraws their agreement, which must be received in writing, the case will be submitted for prosecution. If after 14 days, the person has made no contact with the council, the Administrative Penalty will be deemed as accepted.
- 6.3.9 If a person declines to accept the Administrative Penalty, the case will be considered for prosecution. The court will be informed that the person refused to accept an Administrative Penalty.

6.4 Paying the Administrative Penalty

- 6.4.1 An invoice will be issued for the recovery of the Administrative Penalty and a payment plan can be arranged for the payment of the invoice. When agreeing the payment plan the council will consider affordability. Where the penalty is not paid, the Sundry Income Team will recover the debt by any means available to them, this may include using Collection Agents or court
- 6.4.2 If, after imposing an Administrative Penalty, the council revises the amount of Council Tax Reduction that the person is not entitled to, the council will revise the Administrative Penalty. Where the amount is lower, the person will be repaid any excess sums paid. Where the Administrative Penalty is to be paid in instalments, this should ensure that full payment is to be paid no later than one month before the end of the period to issue a prosecution, so that consideration should be given to whether a prosecution should be issued if the payments are not made.

6.5 Prosecution

- 6.5.1 Prosecution is the ultimate sanction available to the Council and will be considered. The matter will be referred to Legal Services to determine whether prosecution is in the public interest, whether the claimant is fit to be prosecuted and whether the evidence has passed the evidential sufficiency test i.e. the Council must be satisfied that there is sufficient evidence to provide a 'realistic prospect of conviction' against every defendant on every charge and has been obtained in an appropriate manner.

7. Giving false information to get Council Tax Reduction

- 7.1 The council may prosecute a person if they give wrong information when they apply for Council Tax Reduction.
- 7.2 The council may prosecute if the person claiming deliberately gave wrong information when they applied for Council Tax Reduction. The council might also prosecute a person if they encouraged a claimant to give wrong information on their behalf. For example, a partner, member of the household or someone who assisted in completing a document might be prosecuted if they told the council that they were not working or had no savings when they knew this to be false.

8. Failure to notify a change in your circumstances

- 8.1 If someone is already getting Council Tax Reduction, they might be prosecuted if they do not notify the council about any change in their circumstances which they know affects their entitlement to Council Tax Reduction or the amount they receive. For example, the person should notify the council if they start a job or if a partner comes to live with them. They need to do this promptly. This means notifying the council within 21 days of the date of change, or as soon as possible if unable to notify within 21 days.
- 8.2 A person can also be prosecuted if they deliberately encourage or allow someone else not to notify changes affecting their Council Tax Reduction entitlement.
- 8.3 Paying a penalty for giving wrong information or for not notifying the council about a change in circumstances**
- 8.4 The council will not always prosecute when a person gives wrong information or fails to notify a change in circumstances. Instead, they may ask the customer to pay a £70.00 penalty. The council may ask a person to do this if they negligently make an incorrect statement in connection with an application or because a person did not notify the Council about a change in their circumstances which they should have known would affect their Council Tax Reduction award.
- 8.5 The council will not ask for the £70.00 penalty to be paid if a person is being prosecuted or if they are being asked to pay an Administrative Penalty as an alternative to being prosecuted.

- 8.6 A person may not have to pay a penalty if they have taken reasonable steps to correct their mistake. Taking reasonable steps might include contacting the council as soon as they realise they had made a mistake.
- 8.7 The £70.00 penalty is in addition to repaying any Council Tax Reduction the customer should not have received.
- 8.8 There is no appeal right of appeal against the penalty. However, if a person successfully appeals a decision about their Council Tax Reduction, which reduces the overpayment to zero, the council may withdraw the penalty.
- 8.9 An invoice will be issued for the recovery of the Penalty and a payment plan can be arranged for the payment of the invoice. Where the penalty is not paid, the Income Recovery Team will recover the debt by any means available to them.

9. Joint working with the Department for Work and Pensions

- 9.1 Joint working is a collaborative approach to fraud investigations, including information and intelligence sharing and two-way communication leading to a joint interview under caution, a single prosecution file preparation, a single prosecution or other outcome. The Council will proactively work with the Department for Work and Pensions to investigate where fraud has allegedly been committed and where evidence is sufficient to warrant further prosecutions.

10. Communicating the policy

- 10.1 The council will publish this policy on the website and refer to it on decision notices to all recipients of a Council Tax Reduction and on application forms.
- 10.2 Staff will undertake annual fraud awareness training and fraud awareness will be continually promoted.

11. Performance Monitoring

- 11.1 The council will monitor:
- the number and type of penalty
 - payments received
 - the number of appeals and the outcome
- 11.2 The council will use this information to review procedures and policy where appropriate.

12. Policy Review

- 12.1 The council will review this policy every three years or earlier if there is new legislation.