

## **COUNCIL TAX SUPPORT SCHEME PROSECUTIONS AND PENALTIES POLICY**

### **1. INTRODUCTION**

- 1.1 Members will recall that local authorities are responsible for administering their own local Council Tax Reduction Scheme for those on low income to assist with paying their council tax bill.

### **2. BACKGROUND**

- 2.1 There are approximately 8,800 claimants receiving Council Tax Reduction and the scheme costs approximately £8.2 million.
- 2.2 The council has a duty to prevent and detect fraudulent claims as part of its commitment to protecting public funds.
- 2.3 Each year a Task and Finish Group meet to consider the Council Tax Support scheme and make recommendations. As part of these discussions the Task and Finish Group discussed the attached policy and recommend it is adopted.
- 2.4 The Council has recently agreed to work in partnership with the Department for Work and Pensions to detect fraud, including Council Tax Support.

### **3. DELEGATIONS**

- 3.1 It is proposed that the Council's Prosecution and Penalties Policy is administered by the Benefits Manager, in conjunction with the Corporate Fraud and Compliance Officer.

### **4. FINANCIAL IMPLICATIONS**

- 4.1 The number of Administrative Penalties is expected to be small, therefore so will any income. Detecting fraud and ensuring the correct amount of Council Tax Support is awarded will affect the tax base and reduce the cost of the scheme.

### **5. PORTFOLIO HOLDER COMMENTS**

- 5.1 I fully support the recommendation to ensure we only award a Council Tax Reduction to those who are entitled to it and that we protect the public purse.

### **6. RECOMMENDED**

- 6.1 That the Cabinet approve the attached policy.
- 6.2 That the Benefits Manager and Corporate Fraud and Compliance Officer are given delegated authority to make decisions on the above policy.

**For further information contact:**

Ryan Stevens  
Service Manager – Housing and Community  
023 8028 5588  
[ryan.stevens@nfdc.gov.uk](mailto:ryan.stevens@nfdc.gov.uk)

**Background Papers:**

Council Tax Support Scheme Prosecutions  
and Penalties Policy - Attached