

Integrated Impact Assessment Statement– Council Tax and Discretionary Fees and Charges increase

The budget framework proposes a 3% increase in Council Tax rates in 2022/23. In the case of a Band D household, this would result in an annual increase of £40.16, equivalent to £0.77 per week. A Band A household would see a £0.51 weekly increase, with the Band H equivalent rise being £1.89. These increases follow a freezing of Council Tax levels in 2021/22.

It is important to emphasise that support provided through the Council Tax Reduction Scheme (CTRS) will increase in line with increased Council Tax liabilities. This increase in payment therefore reinforces the existing safety net in place to support those on lower incomes. A number of continuing initiatives to maximise take-up of CTRS and other support will also be undertaken, including:

- Close liaison with internal and external advice-giving agencies, including Local Offices, the Council's Advice Shop and Citizens' Advice Bureaux and other similar organisations across the city;
- Revised wording included in all Council Tax reminder notices; and
- Promotion of measures to maximise household income through the Welfare Rights Service and a range of other income maximisation techniques.

While most of the Council's fees and charges are not subject to an equivalent system of assistance, services take account of the ability to pay in applying these increases. The proposed schedule of charges therefore includes a number where an increase of significantly less than 5% is proposed, including those for bereavement-related services due to specific concerns around "funeral poverty". In other areas, such as room and facilities hires, overall income targets have been met through applying proportionately higher increases to commercial clients seen as being better able to meet these costs. HRA rents and related service and other charges are also recommended to be frozen for 2022/23.

The Council's charging policy is influenced by developments at national level, particularly in the case of education services. Recent Scottish Government initiatives have seen the expansion of free school meals within primary schools, removal of charges for music tuition and also for some curricular activities. The Council has furthermore played a lead role in the expansion of the Scottish Welfare Fund, administration of Family and Low Income Pandemic Payments and provision of free school meals within the school holidays.

For the reasons noted above, there is therefore not anticipated to be any material disproportionate impact of the proposals in respect of Council Tax or fees and charges policy on those with protected characteristics, those vulnerable to falling into poverty, geographical communities or staff, nor on the economy or environment.

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