

Somerset County Council

County Council

– 24 November 2022

## Report of the Leader and Executive – Items for Decision

Executive Member: Cllr B Revans – Leader of the Council

Division and Local Member: All

Lead Officer: Duncan Sharkey – Chief Executive

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### 1. Summary

- 1.1** This report sets out the Leader's and Executive's recommendations to Council arising from their consideration of reports at the Executive meeting on 16 November 2022.

**Note: The references in this report to Paper A, B, C and D relate to the relevant reports considered by the Executive containing specific recommendations for the County Council to consider and are appended to this report for reference.**

- 1.2 Paper A (Treasury Management Mid-Year Report 2022/23)** was considered at the Executive meeting on 16 November 2022. The Executive endorsed Paper A and agreed for this to be reported to the County Council to consider and endorse.

The Treasury Management Mid-Year Report is a requirement of the CIPFA Treasury Management Code and covers the Treasury Management activity for the first 6 months of the 2022-23 financial year.

The report:

- Is prepared in accordance with the CIPFA Treasury Management Code and the Prudential Code.
- Gives details of the outturn position on treasury management transactions in 2022-23.
- Presents details of capital financing, borrowing, and investment activity. Reports on the risk implications of treasury decisions and transactions.
- Confirms compliance with treasury limits and Prudential Indicators or explains non-compliance.

**1.3 Paper B (Council Tax Reduction Scheme)** was considered at the Executive meeting on 16 November 2022. The Executive endorsed Paper B and agreed for this to be reported to the County Council to consider and agree.

Each year all Councils are required to review their Council Tax Reduction (CTR) Scheme for working age people in accordance with the requirements of schedule 1A of the Local Government Finance Act 1992.

Currently the four existing Somerset districts operate different schemes. The creation of the new Somerset Council means that there is a need to align to a single CTR scheme. This report outlines the proposed new scheme for the new Somerset Council.

**1.4 Paper C (Council Tax Discounts and Premiums)** was considered at the Executive meeting on 16 November 2022. The Executive endorsed Paper C and agreed for this to be reported to the County Council to consider and agree.

The recommendations within this report outline the proposed scheme for the new Somerset Council's approach in respect of the discretionary areas within Council Tax legislation including proposed premiums for long-term unoccupied property.

The report details the proposed approach in cases of financial hardship and the discounts to be provided to care leavers and foster carers/special guardians.

**1.5 Paper D (Proposed Non Domestic Rating Discretionary Areas and Hardship)** was considered at the Executive meeting on 16 November 2022. The Executive endorsed Paper D and agreed for this to be reported to the County Council to consider and agree.

This report identifies a number of areas where the Council has local discretion under the Non-Domestic Rating provisions, specifically discretionary rate relief and hardship provisions.

Currently each of the District Councils operate separate approaches. The creation of a single Somerset Council requires the development of a single unified approach in all areas relating to both discretionary rate relief and hardship to ensure equality across all the whole of the Somerset area.

The recommendations within this report ensure a single unified approach for the new Somerset Council.

## **2. Recommendations**

- 2.1 Treasury Management Mid-Year Report 2022/23** – see Paper A and its appendices that the Executive considered and endorsed at its meeting in November 2022.

**The Council is recommended to endorse the Treasury Management mid-year outturn report for 2022-23.**

- 2.2 Council Tax Reduction Scheme** – see Paper B and its appendices that the Executive considered and endorsed at its meeting in November 2022.

**The Council is recommended to agree the Council Tax Reduction Scheme as detailed in Paper B and its appendices.**

- 2.3 Council Tax Discounts and Premiums** – see Paper C and its appendices that the Executive considered and endorsed at its meeting in November 2022.

**The Council is recommended to agree the Council Tax Discounts and Premiums as detailed in Paper C and its appendices.**

- 2.4 Proposed Non Domestic Rating Discretionary Areas and Hardship** – see Paper D and its appendices that the Executive considered and endorsed at its meeting in November 2022.

**The Council is recommended to agree the proposed Non Domestic Rating Discretionary Areas and Hardship proposals as detailed in Paper D and its appendices.**

## **3. Options considered and consultation undertaken**

- 3.1** Options considered and details of consultation undertaken in respect of the recommendations set out above are set out in the reports and appendices within Paper A, B, C and D.

## **4. Implications**

- 4.1** Financial, legal, Human Resources, equalities, human rights and risk implications in respect of the recommendations set out in this report are detailed within Papers A, B, C and D.

It is essential that consideration is given to the legal obligations and in particular to the need to exercise the equality duty under the Equality Act 2010 to have due regard to the impacts based on sufficient evidence appropriately analysed.

The duties placed on public bodies do not prevent difficult decisions being made such as, reorganisations and service reductions, nor does it stop

decisions which may affect one group more than another. What the duties do is require consideration of all of the information, including the potential impacts and mitigations, to ensure a fully informed decision is made.

## **5. Background Papers**

**5.1** These are set out within Papers A, B, C and D and their appendices