



# **COUNCIL TAX REDUCTION REVIEW PANEL ANNUAL REPORT**

**2013/2014**

**2014/2015**

# COUNCIL TAX REDUCTION REVIEW PANEL

First Annual Report of CTRRP

2014-15

*Foreword by Donald W. Ferguson, Senior Convener*

1. The Council Tax Reduction Review Panel was created on 1<sup>st</sup> October 2013 by amendment to the Council Tax Reduction (Scotland) Regulations 2012.

This was by way of response by the Scottish Government to the abolition of Council Tax Benefit by the UK Government with effect from 1<sup>st</sup> April 2013.

This report covers the Panel's start-up period in October 2013 through to the financial year ending 31st March 2015.

2. The genesis of the new Council Tax Reduction scheme is to be found in the Report dated June 2013 by Jim McCafferty, IRRV, and commissioned by the Scottish Government. The recommendations contained in the report were duly accepted by the Scottish Government and following the passing of necessary legislation, the Panel was setup, initially with a complement of ten conveners based on the then anticipated caseload.

3. I was appointed as Senior Convener in early 2013 and have the pleasure of continuing in that role. At the present time there are seven other conveners listed and trained to undertake hearings, there having been two resignations since inception.

***Despite the fact that the Panel is in its infancy, we have held two very lively and helpful training days at the Europa Building, the most recent of which was on 20/03/15. Most of the conveners attended and once again, we were very grateful to Jim McCafferty for his contributions and for providing us with the benefit of his extensive expertise and knowledge in the field of Local Authority finance.***

4. The number of CTRRP applications have been fewer in number than first anticipated. The precise reason for this is difficult to identify and is probably due to a combination of factors, one of the main ones being the likelihood that some applicants, when appealing a linked Housing Benefit decision, do not also seek a Council Tax Reduction Review.

We are receiving on average about 5 review applications a month since the commencement of the panel and this translates into an average of about 2 to 3 hearings per month, including paper cases.

As a result, I decided in late 2014 to form a "mini-team" - namely, myself and two other conveners, to allow experience to be built up by sitting on a regular basis.



5. The work of the Panel is very much dependant on applications being submitted by members of the public. Anyone who is liable to pay council tax can have their liability reduced in certain circumstances as set out in the regulations. They must apply in the first place to the relevant Local Authority for reduction and thereafter seek an internal review of that decision. The application to the panel is for a further review of the Local Authority's decision in respect of the applicant's award of Council Tax Reduction. The nature of the disputes are very similar to the type seen in Housing Benefit appeals which remain under the auspices of HMCTS and are heard by tribunals within the Social Entitlement Chamber, and Council Tax Benefit appeals, now abolished, but formerly heard in the same jurisdiction as HB appeals.

Some applicants are represented and we believe that there is now a sound working knowledge by representation groups of the work of the CTRRP. However, we are not complacent in this regard and as the work of the Panel develops, we will continue to liaise, through our Scottish Government colleagues, with Local Authorities and representations groups to ensure that access to the CTRRP is well known and its services used to the full.

6. The Panel's base is within the Scottish Courts and Tribunals Service offices in the Europa Building in Glasgow and most hearings have been held there. However, the Panel is committed to access to justice and we are able to hear applications in any part of Scotland as required and subject to the availability of a suitable hearing venue. As a result, for example, the Panel was pleased to convene a hearing in Aberdeen in the Autumn of 2014, and the local SEC tribunal hearing centre used.

7. The CTRRP is one of the smallest and newest tribunal panels in Scotland. Accordingly, we are still "finding our feet" in respect of our procedures and delivery.

As more applications are made, we are well placed to move forward on a well organised and dedicated basis.

***In this regard, the Panel has been extremely well served by the administration, led by Mrs Bernadette Dougall and the hearing clerks Paul Putman and Cameron Wright. I wish to express my gratitude to them for their dedication and unswerving support over the first 18 months or so of the Panel's existence and I extend these sentiments to my fellow conveners and also to our very supportive colleagues at the Scottish Government Council Tax Unit and at the Scottish Courts and Tribunals Service.***

## COUNCIL TAX REDUCTION REVIEW PANEL

### Outcome Breakdown April 2013 to March 2014

<b>April 13 to March 14</b>	<b>%</b>
Closed (Other)	<b>1</b> <b>8%</b>
Decided - Reduction Rejected	<b>6</b> <b>46%</b>
Decided - Reduction Upheld	<b>0</b> <b>0%</b>
Lapsed (Revised LA Decision)	<b>0</b> <b>0%</b>
Rejected - Incomplete	<b>0</b> <b>0%</b>
Rejected - Invalid (Official Error)	<b>0</b> <b>0%</b>
Rejected - Invalid (Other)	<b>1</b> <b>8%</b>
Withdrawn	<b>5</b> <b>38%</b>
<b>TOTAL</b>	<b>13</b>

For the financial year April 2013 to March 2014 the panel made a decision on a total of **13 applications**. The amounts for each type of decision are displayed above along with a percentage value of the total.

#### **2013/14 Hearings**

Oral	<b>2</b>
Paper Decision	<b>4</b>
N/A	<b>7</b>
Double Hearings	<b>0</b>

\*

For the financial year April 2013 to March 2014 the decisions made were broken down into oral hearings, paper decisions, N/A (Not Applicable as the application did not reach the decision stage) and double hearing days. The amounts are shown above.

\* These hearings did not actually take place until the following reporting year (2014/2015) but have been added to show the appropriate outcome for all applications received in 2013/2014.

## COUNCIL TAX REDUCTION REVIEW PANEL

### Local Authority Breakdown April 2013 to March 2014

2013-2014 LA Totals	
Aberdeen City	0
Aberdeenshire	0
Angus	0
Argyll and Bute	0
City of Edinburgh	0
Clackmannanshire	0
Dumfries and Galloway	0
Dundee City	0
East Ayrshire	0
East Dunbartonshire	0
East Lothian	0
East Renfrewshire	0
Eilean Siar (Western Isle)	0
Falkirk	0
Fife	2
Glasgow City	3
Highland	0
Inverclyde	0
Midlothian	0
Moray	0
North Ayrshire	0
North Lanarkshire	0
Orkney	0
Perth and Kinross	0
Renfrewshire	7
Scottish Borders	0
Shetland	0
South Ayrshire	0
South Lanarkshire	1
Stirling	0
West Dunbartonshire	0
West Lothian	0
TOTAL	13

The number of applications received from each Local Authority in Scotland are shown in the above table. A graphical representation of all figures from 2013/2014 be found at Appendix 1.

## COUNCIL TAX REDUCTION REVIEW PANEL

### Outcome Breakdown April 2014 to March 2015

<b>April 14 to March 15</b>		<b>%</b>
Closed (Other)	<b>0</b>	<b>0%</b>
Decided - Reduction Rejected	<b>22</b>	<b>43%</b>
Decided - Reduction Upheld	<b>0</b>	<b>0%</b>
Lapsed (Revised LA Decision)	<b>9</b>	<b>18%</b>
Rejected - Incomplete	<b>1</b>	<b>2%</b>
Rejected - Invalid (Official Error)	<b>8</b>	<b>16%</b>
Rejected - Invalid (Other)	<b>4</b>	<b>8%</b>
Withdrawn	<b>7</b>	<b>14%</b>
<b>TOTAL</b>	<b>51</b>	

For the financial year April 2014 to March 2015 the panel made a decision on a total of **51 applications**. The amounts for each type of decision are displayed above along with a percentage value of the total.

#### **2014/15 Hearings**

Oral	<b>9</b>	*
Paper Decision	<b>15</b>	
N/A	<b>27</b>	
Double Hearings	<b>3</b>	

For the financial year April 2014 to March 2015 the decisions made were broken down into oral hearings, paper decisions, N/A (Not Applicable as the application did not reach the decision stage) and double hearing days. The amounts are shown above.

\* 2 hearings have been deducted from the actual number of hearings taken place during the reporting year to show the appropriate outcome for all applications received in 2014/2015.

## COUNCIL TAX REDUCTION REVIEW PANEL

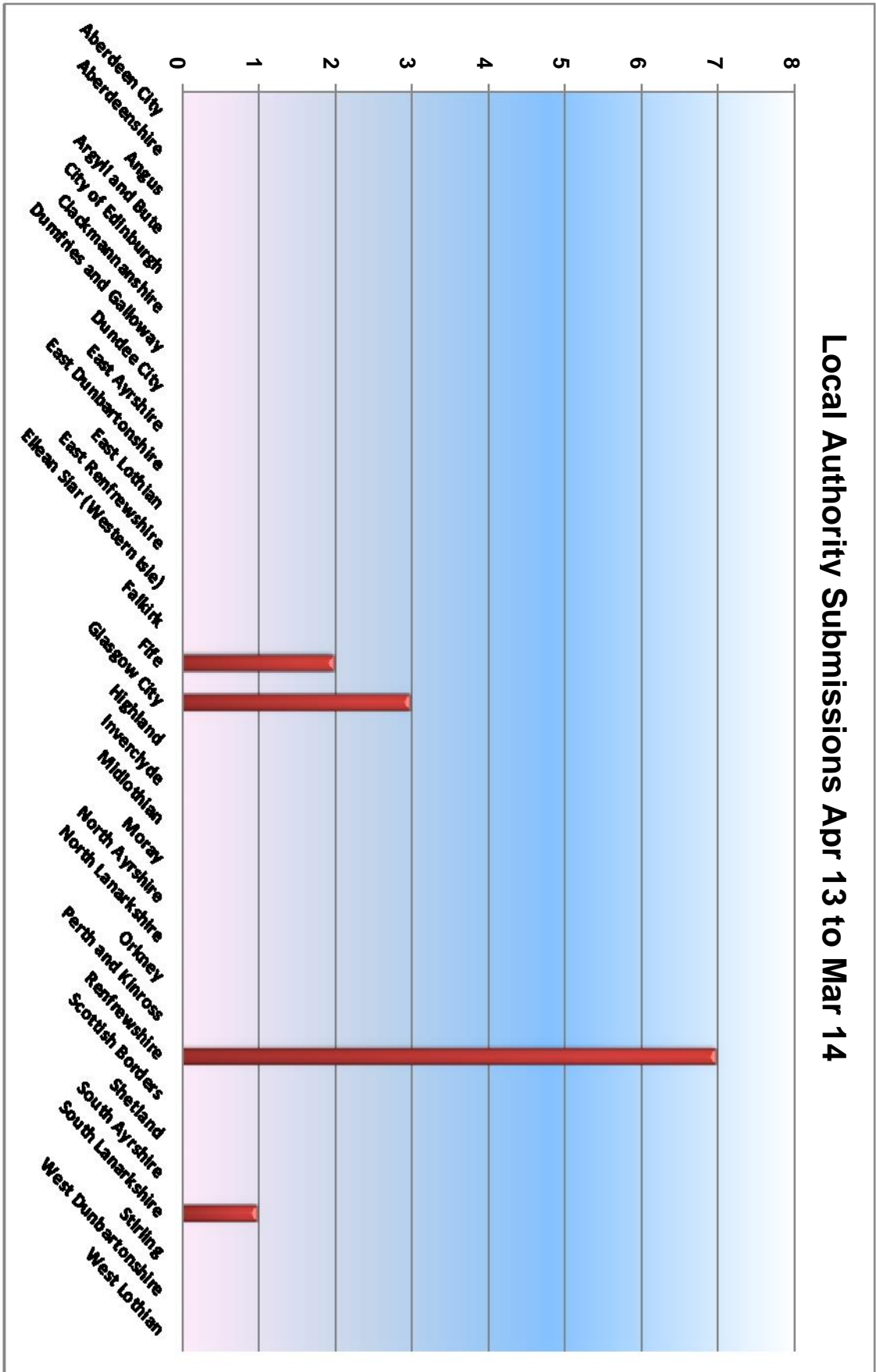
### Local Authority Breakdown April 2014 to March 2015

2014-2015 LA Totals	
Aberdeen City	<b>0</b>
Aberdeenshire	<b>2</b>
Angus	<b>3</b>
Argyll and Bute	<b>3</b>
City of Edinburgh	<b>1</b>
Clackmannanshire	<b>0</b>
Dumfries and Galloway	<b>0</b>
Dundee City	<b>0</b>
East Ayrshire	<b>1</b>
East Dunbartonshire	<b>0</b>
East Lothian	<b>0</b>
East Renfrewshire	<b>1</b>
Eilean Siar (Western Isle)	<b>0</b>
Falkirk	<b>5</b>
Fife	<b>4</b>
Glasgow City	<b>8</b>
Highland	<b>0</b>
Inverclyde	<b>5</b>
Midlothian	<b>0</b>
Moray	<b>0</b>
North Ayrshire	<b>8</b>
North Lanarkshire	<b>4</b>
Orkney	<b>0</b>
Perth and Kinross	<b>0</b>
Renfrewshire	<b>6</b>
Scottish Borders	<b>0</b>
Shetland	<b>0</b>
South Ayrshire	<b>0</b>
South Lanarkshire	<b>1</b>
Stirling	<b>0</b>
West Dunbartonshire	<b>0</b>
West Lothian	<b>0</b>
TOTAL*	<b>52</b>

The number of applications received from each Local Authority in Scotland are shown in the above table. A graphical representation of all figures from 2014/2015 be found at Appendix 2.

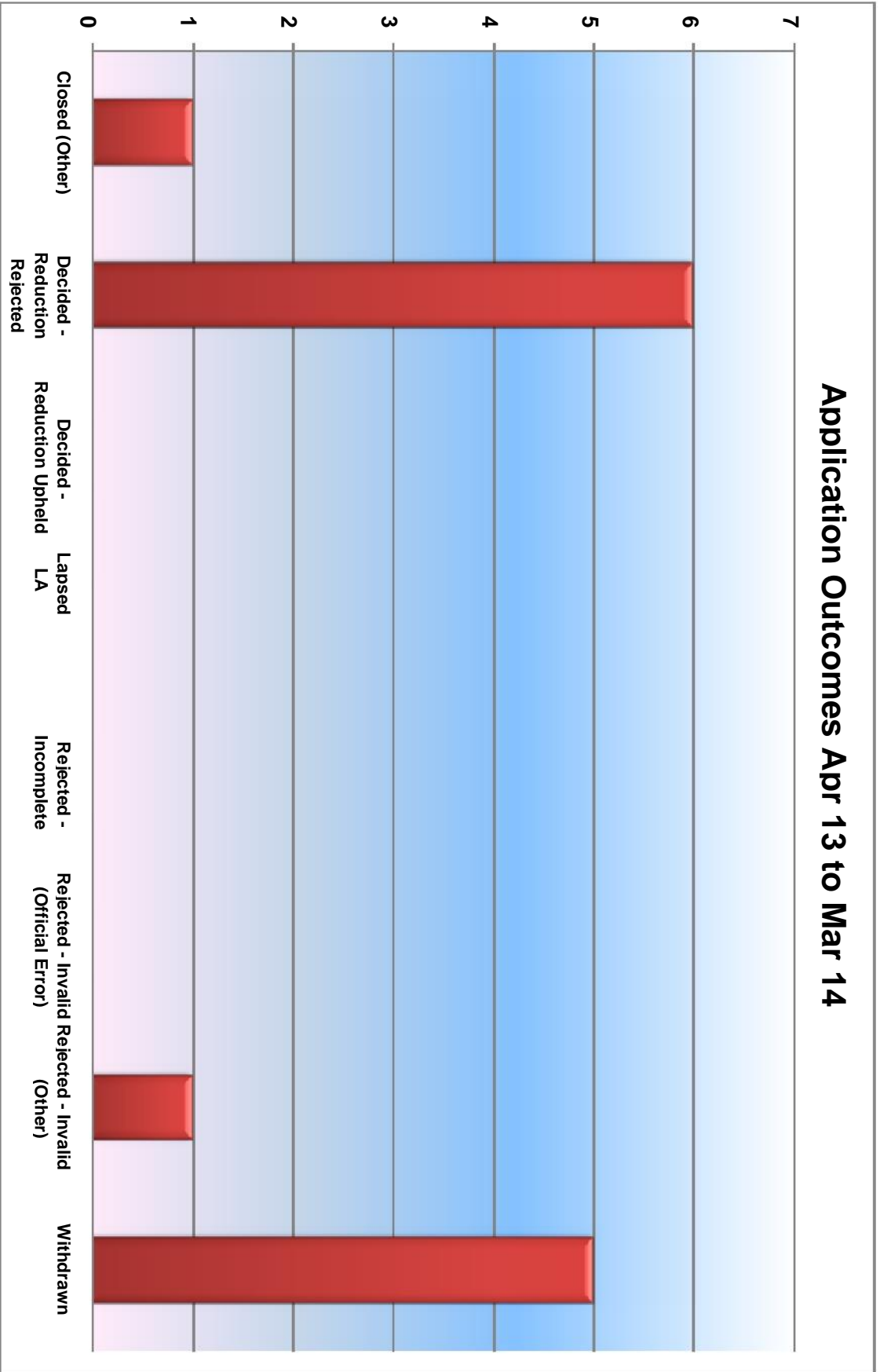
\*1 application from 2014/2015 remains outstanding and has not yet had a decision. This is due to an ongoing appeal for Income Support and Housing Benefit.

# APPENDIX ONE

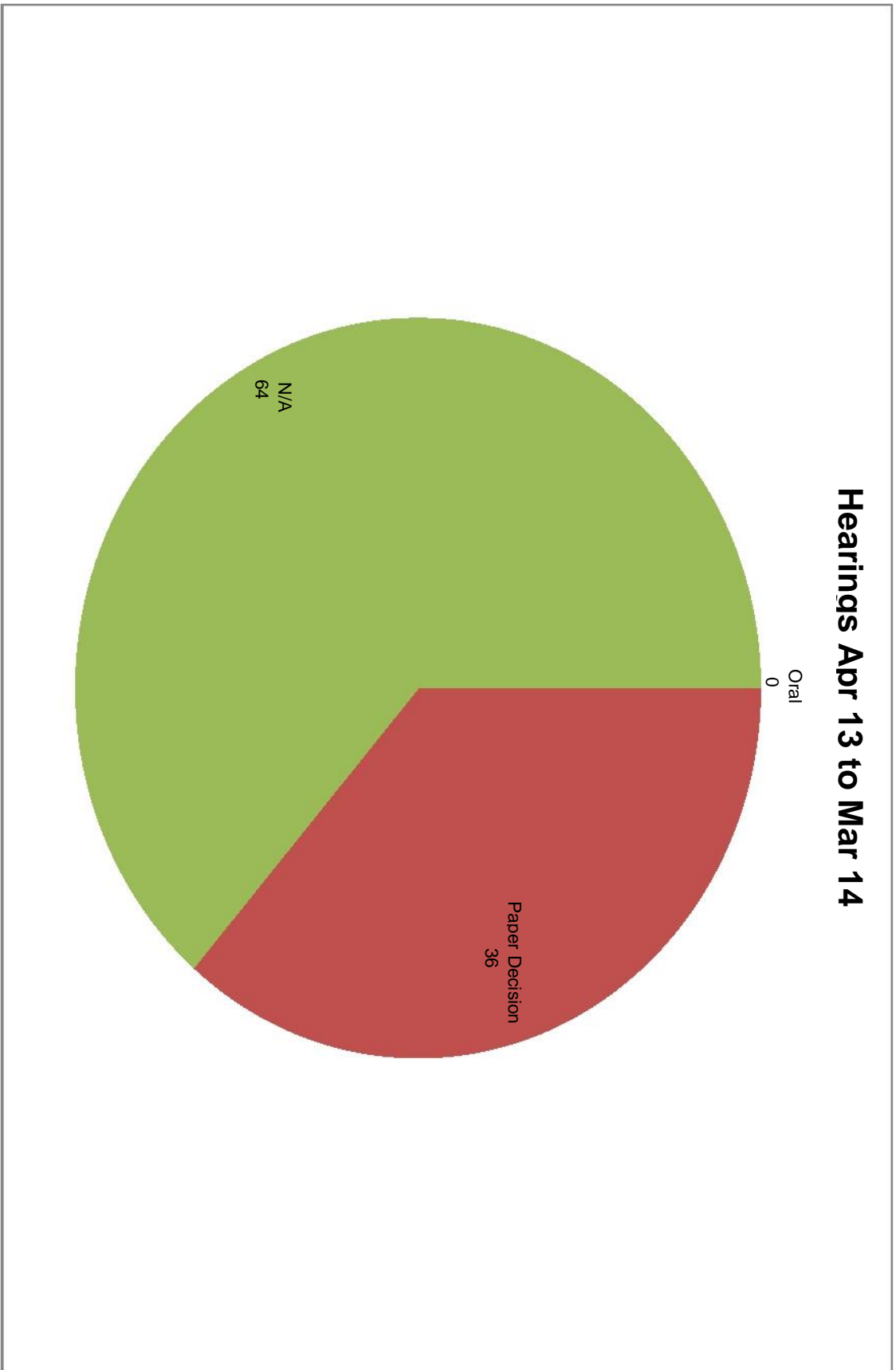




**APPENDIX ONE (continued)**

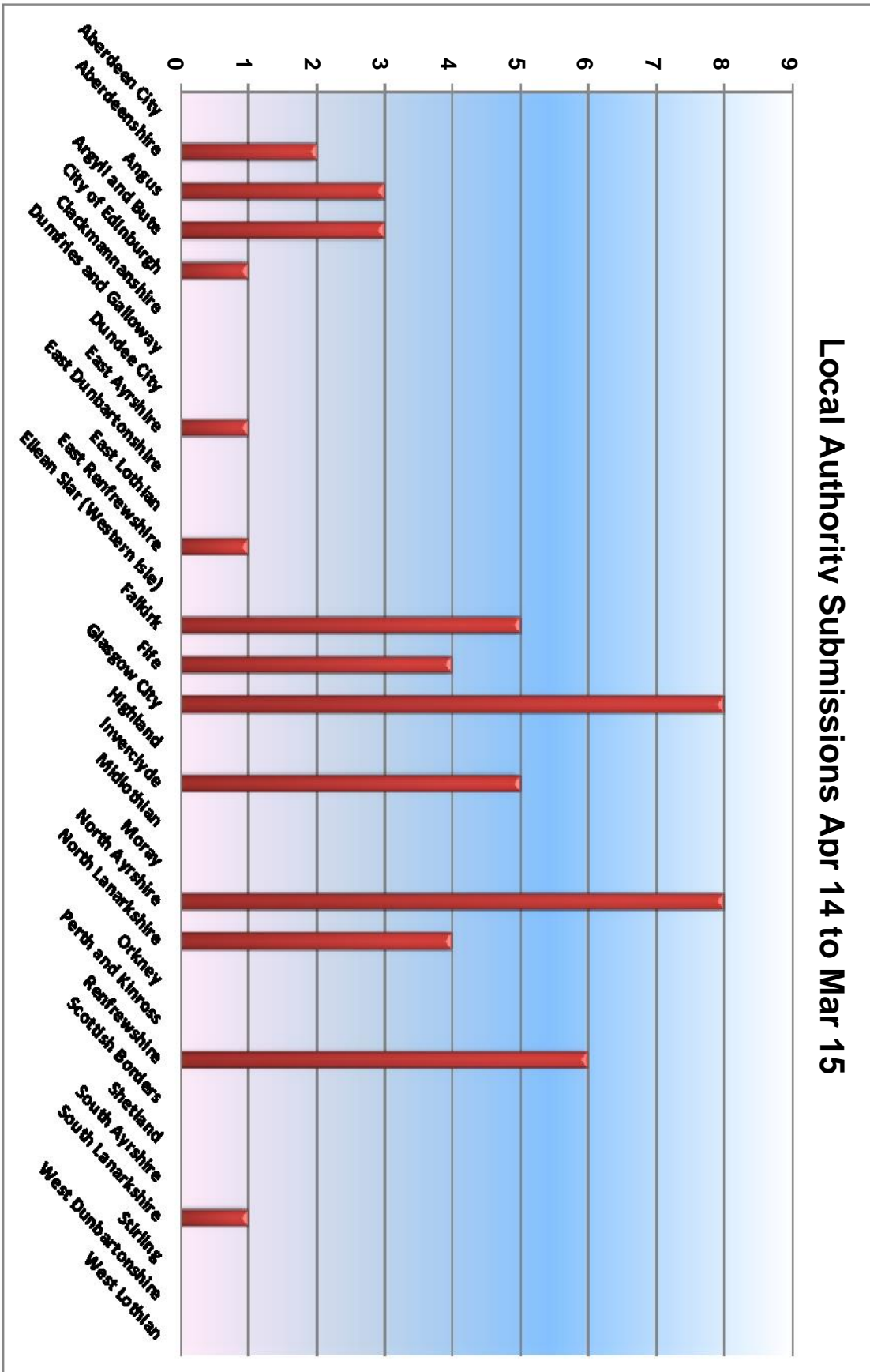


APPENDIX ONE (continued)

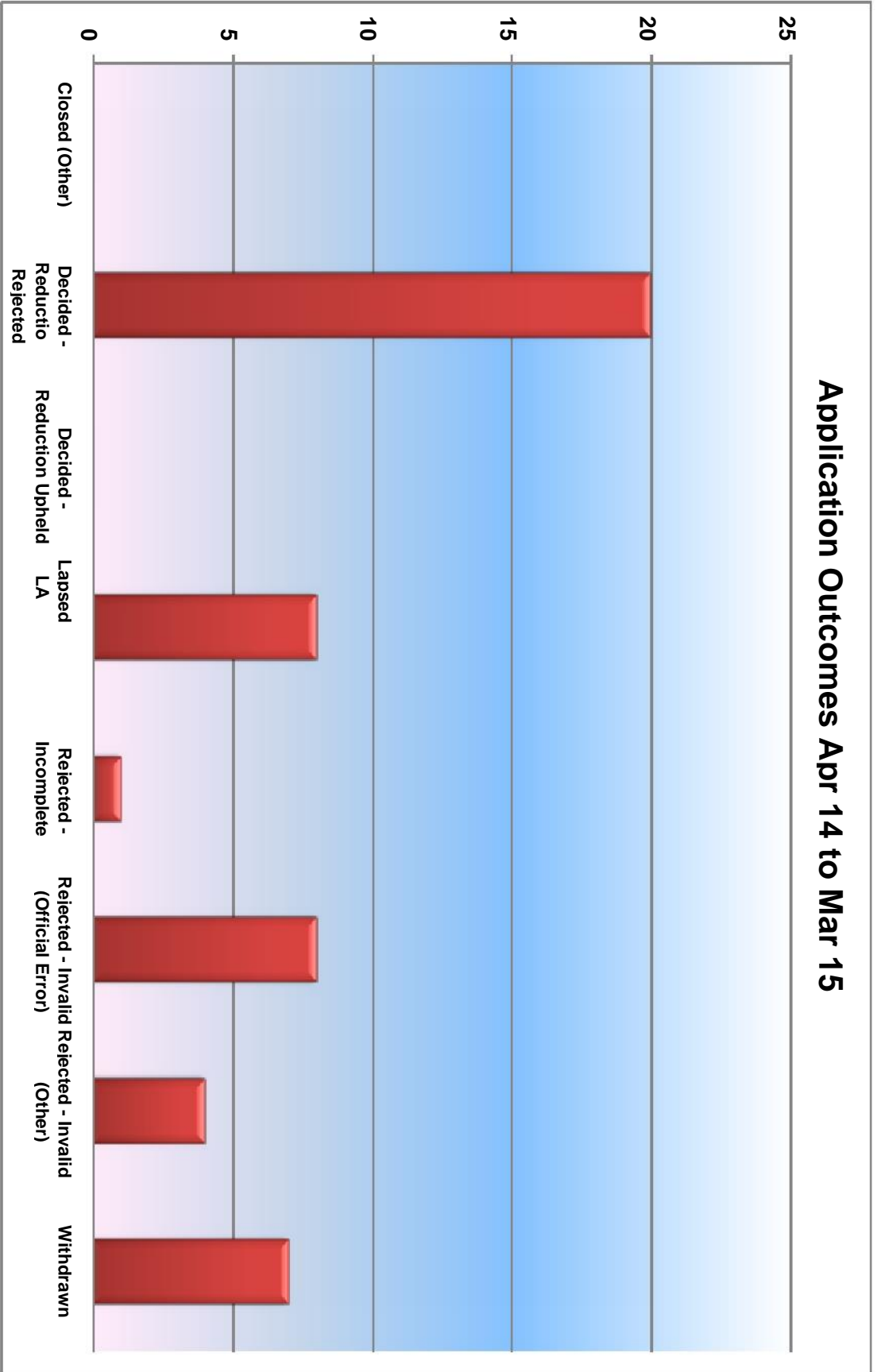


**APPENDIX TWO**

**Local Authority Submissions Apr 14 to Mar 15**



**APPENDIX TWO (continued)**



APPENDIX TWO (continued)

Hearings Apr 14 to Mar 15

