Knowsley Council Tax Support Scheme: Public Consultation

A report on the findings of consultation with Knowsley residents about proposed changes to the way Council Tax benefits could be determined locally from April 2013

Final report

November 2012
This report

This report has been produced by Knowsley Council’s Policy, Impact and Intelligence Division to describe the findings of consultation with Knowsley residents about proposed changes to the way Council Tax benefits could be determined locally from April 2013.

This is the final report, based on analysis of all responses to the consultation process received from Knowsley residents via an open invitation to complete an online questionnaire, the option to complete a paper version of the questionnaire, and responses to two randomly sampled surveys.

The report is intended to:

1. Provide information to Elected Members and Officers responsible for overseeing the development, implementation and management of the local Council Tax Support Scheme, about residents’ attitudes towards the proposals.

2. Provide an explanation of the scope and methodologies of the consultation process and the overall results that is accessible to residents and all interested parties.

In addition to this report, detailed results tables and a transcript of all responses to the open-ended questions in the consultation questionnaire are available on request. All enquiries should be referred to:

Ian Burkinshaw   ian.burkinshaw@knowsley.gov.uk   Tel:   (0151) 443 3067
## Contents

1. **Background**  
   1.1 Changes to Council Tax support and the need to consult  
   1.2 The principles and proposals of Knowsley’s Council Tax support scheme  
   1.3 How many people will be affected?  

2. **The consultation process**  
   2.1 Scope of the consultation  
   2.2 Methodology  
   2.3 How representative are the results?  
   2.4 Characteristics of the respondents  

3. **Summary of the survey results**  
   3.1 Areas of general consensus in support for the proposals  
   3.2 Areas where opinion is more divided  
   3.3 Analysis of open ended comments  
   3.4 General comments  

4. **Headline results charts**  

5. **Conclusions**  
   5.1 The consultation methodology  
   5.2 The findings  

6. **Recommendations**
1. Background

1.1 Changes to Council Tax support and the need to consult

From April 2013 the Government is abolishing Council Tax Benefit and asking all local authorities to develop new Council Tax support schemes, but with at least 10% less funding. The Government is assuming that expenditure on Council Tax Benefit / support will reduce in 2013/14 and the 10% cut is therefore being applied to a figure less than the Council’s current level of spend on Council Tax Benefit. At the same time, local authorities have been told that they have to protect pensioners from any reduction in support for Council Tax. The combined effect of these is that Knowsley is likely to see a reduction in funding for Council Tax Benefit / support of up to £3 million in 2013/14.

Because of this reduced funding, maintaining the level of support at its current level would require savings to be made in other service areas, with such service reductions impacting on many other residents. To avoid this, Knowsley’s proposals are based on reducing the cost of the existing scheme.

The Council has developed specific proposals for reducing support for particular claimant groups, based on a series of principles intended to ensure the fairness of the changes. In line with Government requirements, residents and stakeholders have been consulted on these proposals and principles, prior to a final scheme being considered by the Council at its meeting of 23 January 2013.

1.2 The principles and proposals of Knowsley’s Council Tax support scheme

Knowsley’s proposed scheme is based on five principles, set out below in the same way as in the information leaflets provided to residents. The proposed changes to the current scheme are summarised against each principle.

Principle 1: The scheme should be fair and equitable

Knowsley’s local scheme needs to be fair to all of our residents whilst providing support to those who are unable to work or are on low income.

Main implications:

- Pensioner households won’t be affected, but all claimants who are of working age and who currently receive Council Tax benefit will have to pay at least 20% of their total Council Tax bill.
- Some people who are not entitled to Council Tax benefit can claim up to a 25% reduction in their Council Tax if another person who is on a low income is living in their home. This is called Second Adult Rebate. This means that it is possible for some households to have very high incomes and still qualify for this. Under the new scheme, Second Adult Rebate will be removed.

**Principle 2: The scheme should protect our most vulnerable residents**

Knowsley’s local scheme should include measures which help protect those people who are particularly vulnerable – for example, people on low incomes who are elderly, disabled, or have young families.

**Main implications:**
- Vulnerable households – those with children, disabled people and caring responsibilities – will continue to need some protection. Under the proposed scheme, these will still be taken into account. Also, some types of income related to children or disability will still not be counted when assessing income.
- The Council is required by Government to backdate pensioners’ claims for Council Tax benefits for up to three months, but for people of working age claims can currently be backdated for a maximum of six months. To make the scheme fairer, the proposal is to limit backdated claims to three months both for pensioners and working age claimants.

**Principle 3: The scheme should support people into employment**

Sometimes people might feel discouraged from moving into employment, fearing the immediate loss of benefits. Knowsley’s local scheme should support people into employment and enable them to increase the number of hours they work.

**Main implications:**
- Currently deductions from Council Tax benefit can be made if other non-dependant adults (aged 18 or over) live in the claimant’s home. Non-dependants include an adult son or daughter, relative or friend of the claimant. The amount deducted (up to £9.90) increases as their income increases. No deduction is currently made if the non-dependant is on a means-tested benefit. The proposal is to introduce standard deductions of £2 per week if a non-dependant is on a means-tested benefit or £5 per week if they are not. To help support non-dependants in employment, these amounts will not increase even if the person’s income increases.

**Principle 4: The scheme should support bringing empty homes back into use**

The Council has an Empty Homes Strategy which looks to bring as many empty homes as possible back into use. Knowsley’s local scheme should support this aim whilst maximising the income from Council Tax across the Borough.

**Main implications:**
- The proposal is to remove or reduce the discount that the owners of empty
homes receive on their Council Tax bills. Also, new rules will allow Knowsley to charge extra Council Tax on properties that have been empty for more than two years.

Principle 5: The scheme should be affordable for the Borough

The Government is significantly reducing the funding for Council Tax support and Knowsley’s local scheme must be affordable now and in future years to avoid additional cuts in other service areas.

Main implications:
- Instead of reducing other services to maintain Council Tax Support at its current level, the proposal is to reduce the amount of Council Tax Support provided, and make it more affordable, while continuing to protect pensioners and the most vulnerable.

1.3 How many people will be affected?

In Knowsley more than 64,000 households are currently subject to Council Tax, and over 25,000 of these receive benefit to reduce some, or all, of their bill. Of these, a little over 10,000 are Pensioner households that will be unaffected by the proposed changes.

However, in almost 15,000 of the households receiving benefits the recipient is of working age, and just over three quarters of these (11,300) pay nothing towards their Council Tax bill. This is the group that will experience most impact from the proposed changes to the support scheme, through the requirement to pay at least 20% towards their overall bill.

2. The consultation process

2.1 Scope of the consultation

The consultation process must be sufficiently robust that, if necessary, it could withstand a judicial review. To help ensure this, Knowsley’s approach was designed to achieve the following:

- To capture the views of all residents; not just those currently receiving Council Tax benefits. (The proposed new scheme has implications for services that could affect everyone, and anyone not currently claiming benefits could be
doing so in the future."

- To be open and accessible to provide any resident or stakeholder an opportunity to have their say via a range of channels. (The Internet offers a fast and convenient way of communicating, but many people either lack access to this or simply prefer not to use it.)

- To provide data about residents opinion that is statistically representative (i.e. the level of its reliability as a reflection of the wider population’s attitudes can be measured).

- To gather informed opinion, by providing clear information about the proposed changes and the possible implications of these for people in different circumstances.

- To gather both structured and open-ended opinion, to capture opinions in a consistent way and allow clearer analysis; but also to ensure that respondents can express their views in their own words.

### 2.2 Methodology

Central to the consultation was an information leaflet and a questionnaire, designed to provide clear guidance about the principles and proposals of the Council’s scheme, and gather structured and open-ended feedback. The consultation programme comprised the following activities:

- An open invitation to residents to complete the questionnaire online or on a paper copy of the questionnaire that could be completed at home and posted back or dropped in at any One-Stop Shop.

- A series of ‘road show’ events at various locations around the Borough, where people could ask advice and guidance about the proposed new scheme, obtain copies of the information leaflet and complete the survey questionnaire.

- A survey among Elected Members, using the same information leaflet and questionnaire.

- Communication with key stakeholder groups and organisations.

- A postal survey involving a mail shot of the leaflet and questionnaire to a random sample of 5,000 working age households currently receiving Council Tax Benefits. (Pensioners were excluded from this sample as they will not be
affected by any changes to the proposed new scheme.)

- A second postal survey to a random sample of 5,000 households not currently receiving Council Tax Benefits.

For the postal surveys a 4-week return date was requested and pre-paid envelopes were provided to facilitate the return of completed surveys by 19 October 2012. Reminder letters were issued during the week of 8 October and the cut-off date for returns was extended to 31 October to allow for postal delays, maximise the response rate, and improve the validity of the results.

The feedback from all of these activities is important and it should all be considered in arriving at final decisions about the new Council Tax Support scheme; however, in statistical terms, survey results are most reliable and representative when they are obtained from a random sample of the population. All other methods – in-street interviews, online surveys, etc – are not random and therefore cannot be considered to be representative of the wider population. For example, if a survey is carried out online, the results will be biased towards people who have internet access. In-street interviews only pick up the views of people in the area at that time.

It is for this reason that Knowsley’s consultation programme included two randomly sampled postal surveys.

This report concentrates on the analysis of these postal surveys, but it also provides separate figures based on the responses from the website and road show events for comparison.

It also includes an overview to describe the general nature of the open-ended comments from all of the feedback (postal, online and road shows).

The full survey and consultation results are available in a technical appendix on request.

### 2.3 How representative are the results?

This report is based on consultation responses received as at 12 November 2012, specifically:

- **519** responses from the postal survey of working age Council Tax benefits recipients
- **726** responses from the postal survey of non-recipients of Council Tax benefits
- **159** responses to the online survey and via road show events combined
The number of responses for both of the postal surveys is more than sufficient to provide a strong level of confidence that, if they were repeated, we would get very similar results.

In statistical terms, we can say that if we repeated each of the surveys 100 times, with different random samples of the population, we would expect that 95 times out of 100, the results would only vary by as little as +/-5%.

Therefore we have a statistically robust set of data representing the views of current benefits recipients, and a separate and at least equally robust set of data representing the views of those not receiving benefits.

The responses from the online survey and road shows cannot be considered representative as the number is too few and they do not reflect a random sample of the population. However, this element of the consultation is intended to ensure that everyone has the opportunity to have their say if they wish to, rather than provide statistically valid results. The most important element of the online and road show feedback lies within the open-ended comments.

2.4 Characteristics of the respondents

Gender

The responses are very broadly in line with the population of the Borough, with more females responding than males in both the working age benefits recipients and non-benefits recipients surveys.

Ethnicity

The response level in both random sample surveys from BME population groups is low at 1.3% among Council Tax benefits recipients and 1.8% among non-recipients. Estimates of the actual percentage of BME benefits claimants and BME non claimants living in the Borough are not available, so it is not possible to determine how well the response from these groups in the surveys represent the wider BME population; however, we do know that Knowsley’s overall BME population is only around 3% so a relatively low response from these groups would be expected.

3. Summary of the survey results

3.1 Areas of general consensus in support for the proposals

Overall there is strong agreement with the five principles used as the basis for the proposed scheme, with 77% of working age benefits recipients and 78% of non-recipients considering each of these to be important or very important.
For every question bar one in both postal surveys, the percentage of respondents agreeing with the proposals is greater than the percentage disagreeing with them. (The one exception occurs among those currently receiving Council Tax benefits, where 37% supported the idea that working age claimants should have to pay some of their Council Tax, but a little over 38% did not.)

As might be expected, the Council’s proposal to continue recognising the needs of households with children, disabled people and people with caring responsibilities receives strongest support, with almost 85% of working age benefits recipients and over 86% of non-recipients agreeing with this.

The proposal to make the time limit on backdating claims the same for working age people and pensioners also receives generally strong support. Almost 72% of working age benefits recipients and almost 83% of non-recipients support this, with low levels of disagreement among both groups.

There is strong agreement that the removal or reduction of Council Tax discount on some types of empty homes will encourage owners to re-let or sell them. Some 73% of working age benefits recipients and nearly 81% of non-recipients support this view, with around 5% of both groups disagreeing with it.

There is also good support for the idea that the Council should maximise the amount of Council Tax collected from owners of empty homes. This is highest among those not receiving benefits (almost 77%), but two out of three working age benefits recipients (just over 67%) also agree with this. Fewer than 5% of benefits recipients and 6.5% of those not receiving benefits disagree.

### 3.2 Areas where opinion is more divided

Opinion is most divided around the proposal that all claimants of working age should have to pay some of their Council Tax. Only 37% of working age benefits recipients support this, and over 38% disagree with it. Conversely, over 81% of those not receiving benefits support the proposal, and a little over 10% disagree with it.

The same pattern is reflected in opinions on whether it is reasonable for the Council to reduce the cost of Council Tax support itself rather than have to cut other services back even more.

Among working age benefits recipients, fewer than 48% agree that this is reasonable, and just over 16% do not. Among those not receiving benefits, however, support increases to over 77%, and disagreement is only 5%. 
Removal of Second Adult Rebate receives a similar pattern of response, though slightly less marked: fewer than 44% of working age benefits recipients support this, with almost 20% disagreeing with it. Among those not receiving benefits, almost 72% agree with it and fewer than 10% do not.

The proposal that all non-dependants should make a contribution to Council Tax bills again reflects the same sort of pattern: just over 49% of working age benefit recipients support this and a little over 14% do not, whilst among those not receiving benefits, almost 76% agree with it and just over 6% do not.

There is some agreement that the proposed changes will support people back into employment. However, this agreement is weakest in relation to the likely effect of making non-dependent contributions fixed, even if their hours or income increase. Among those not receiving benefits, 54% agree with this, and over 9% disagree. Among working age benefits recipients almost 60% agree with this.

3.3 Analysis of open ended comments

Thematic analysis of open ended comments from respondents was conducted on a ‘per opinion’ basis rather than per respondent as some people made several points whilst others only one or two.

The graphic below shows key words used by respondents and sized in proportion to their frequency in the surveys. The number of times words such as ‘pay’, ‘benefits’, ‘income’ and ‘work’ featured highlights affordability and pressures on household incomes as one of the most important factors for people.
Generally, open ended comments in the survey responses clustered into one of four key themes that emerged through analysis:

- fairness
- protecting the vulnerable
- affordability
- political resentment

Respondent’s comments often included more than one of these core themes but generally saved the most emotive language for one particular idea.

Although not directly comparable to the five principles, these themes emphasised the level of support for principles 1, 2 and 3, that the scheme should be fair and equitable, that it should support people into work and that it should protect the vulnerable.

Little correlation was found between the frequency of themes, the age of respondents, and whether people received support with their Council Tax. For example, those who did not receive support were just as likely to voice concern for those on low incomes or benefits; whilst benefit recipients made statements about the ‘undeserving poor’.

**Fairness**

The highest proportion of statements – almost one third – focussed on principles of fairness. People sought reassurance that the Council would ensure no sector of society was disadvantaged disproportionately as a consequence of changes to the scheme. Just over half of these comments raised the idea of ‘givers and takers’ in society, that there were deserving and undeserving recipients of support, for example those who did not want to work or feigned disability.

“… I worked full time for over 40 years, supported myself. I was lucky to work that long, but I was never in debt, lived within my means. Now a pensioner, my income is small … I look for bargains, but my taxes and other peoples support people unwilling to work … I don’t include genuine hardship cases in this, but there are too many for whom this is just a lifestyle.”

The remaining responses were more measured in highlighting the importance of a fair scheme that did not punish the needy.

“…it is now more important than ever to ensure that people claiming council tax benefit are entitled to it. We all know of cases where people ‘play the system’ and claim as many benefits as possible to avoid the need to get a job. I hope that whatever changes take place they do not result in an increase in council tax for the rest of us.”

These opinions are in step with the most recent British Social Attitudes survey (NatCen Social Research 2012) that found “people are more sceptical about whether
benefit recipients deserve the help they receive than during the last recession in the early 1990s and attitudes show little sign of softening.”

In 1991, 26% agreed that, if benefits were less generous, people would stand on their own two feet. This proportion rose to 52% in 2007, before the onset of recession, and now stands at 54%.

The prevalence of these comments suggests that the transparency of the scheme and making efforts to prevent fraud highly visible are key to perceived fairness.

**Protecting the vulnerable**

Around one in six opinions expressed were concerned with protecting the vulnerable from hardship or the need to maintain crucial services. These comments overwhelmingly focussed on the plight of the young, elderly and disabled, though financial vulnerability was also noted. Support for services was less explicit, but the focus was not solely on cash benefits. Lone parents, job seekers and children and young people were included by many as vulnerable.

“As a council I think it should always protect the disabled and children as they are not able in most cases to do so for themselves. Most carers do 24/7 care for the vulnerable. In most cases incurable partners with long term illness. They are just forgotten. It is up to us all to protect them.”

“One of the major concerns in Knowsley is youth unemployment. We need to support our youths through education and training. How can parents who are unemployed afford more Council Tax and help their children?”

**Affordability**

Costs to residents is the next most prevalent concern, one in eight expressing worry over affordability for the hard pressed as well as additional burdens on the working family.

Personal hardship of the respondent was cited in around half of these comments, whilst a similar proportion also noted a wider concern about the impact on those less fortunate than themselves.

“I am worried that vulnerable people will really struggle if they are required to pay council tax when they hadn't previously. I am a single mother and live out of my overdraft, another bill would cause me to lend credit and I have no income to pay it off.”

Several comments accepted the inevitability of changes to local tax, and some added that those who could afford it already paid enough and should not take on an extra burden.
“Personally I find it hard enough to manage paying all bills and afford food shopping. I find it really frightening that more money will be expected from us.”

**Political resentment**

The British Social Attitudes survey (mentioned earlier) which highlighted hardening attitudes to benefits dependency also noted the dramatic fall in the nation’s trust in government and politicians, with fewer than one in ten people expressing trust in British politicians. Our own surveys reflect a similar level of resentment towards government, with many respondents taking the opportunity provided by the consultation to vent concerns about governance and the use of public taxes.

Whilst the number of such comments is significant enough to note, it is not an area of focus for this report, which is concerned specifically with people’s opinions about the preferred options for the new Council Tax Benefits Scheme.

However, all comments submitted in the survey responses are included verbatim in the additional technical appendix to this report available on request. (Only obscenities or offensive words are redacted).

**Offensive/accusatory statements**

Finally, some 10% of comments blamed the need for cuts on wider issues, for example immigration, disaffected youths, people perceived to be ‘scroungers’ wasting benefits on drugs or alcohol etc. Most swearing was aimed at government. Abusive comments, where they still raised a point or expressed an opinion, have not been excluded from the analysis.

### 3.4 General comments

The level of response to each of the two postal surveys exceeds the number required to establish statistically robust results.

It is important to note that both survey groups are well represented and a quick sense-check suggests that the results are what might reasonably be expected.

Also, the proposed changes are most strongly challenged by the working age benefits recipients, where they are likely to be affected, but less so where the changes affect other smaller groups such as those with empty homes, for example.

It should also be stressed that whilst these surveys are samples, their statistical validity makes them equally representative of their respective population groups: those receiving working age benefits and those not. Those not receiving benefits do of course constitute the larger part of the population.
4. Headline results charts

The following series of charts provides a summary of the headline responses from both the randomly-sampled postal surveys and the online/road show events.

This final report is based on:

- **519** responses from the postal survey of Council Tax working age benefits recipients
- **726** responses from the postal survey of non-recipients of Council Tax benefits
- **159** responses to the online survey and via road show events combined
Should the new Council Tax Support Scheme continue to recognise the needs of households with children, disabled people and those with caring responsibilities?

- **CTB Recipients**: 84.8% Strongly Agree/Agree, 3.1% Strongly Disagree/Disagree
- **CTB Non Recipients**: 86.0% Strongly Agree/Agree, 4.7% Strongly Disagree/Disagree
- **Web/Road Shows**: 79.9% Strongly Agree/Agree, 5.7% Strongly Disagree/Disagree

Should the limit on backdating be the same for pensioners and working age claimants?

- **CTB Recipients**: 71.7% Strongly Agree/Agree, 5.6% Strongly Disagree/Disagree
- **CTB Non Recipients**: 82.8% Strongly Agree/Agree, 4.4% Strongly Disagree/Disagree
- **Web/Road Shows**: 71.1% Strongly Agree/Agree, 10.1% Strongly Disagree/Disagree
Do you agree that the proposed measures help support people into employment?

<table>
<thead>
<tr>
<th>Group</th>
<th>Strongly Agree/Agree</th>
<th>Strongly Disagree/Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>CTB Recipients</td>
<td>72.4</td>
<td>4.6</td>
</tr>
<tr>
<td>CTB Non Recipients</td>
<td>79.9</td>
<td>6.1</td>
</tr>
<tr>
<td>Web/Road Shows</td>
<td>64.2</td>
<td>6.9</td>
</tr>
</tbody>
</table>

Do you agree with the proposal that all non-dependants should contribute towards Council Tax?

<table>
<thead>
<tr>
<th>Group</th>
<th>Strongly Agree/Agree</th>
<th>Strongly Disagree/Disagree</th>
</tr>
</thead>
<tbody>
<tr>
<td>CTB Recipients</td>
<td>49.5</td>
<td>14.5</td>
</tr>
<tr>
<td>CTB Non Recipients</td>
<td>71.9</td>
<td>6.1</td>
</tr>
<tr>
<td>Web/Road Shows</td>
<td>50.3</td>
<td>17.0</td>
</tr>
</tbody>
</table>
Will keeping non-dependant deductions the same, even if their income increases, help support them into employment?

![Bar chart showing responses](chart1.png)

Will the removal or reduction in the Council Tax discount on some empty homes encourage owners to re-let or sell them?

![Bar chart showing responses](chart2.png)
Council Tax Support Scheme Consultation

Policy, Impact and Intelligence

Should we maximise the amount of Council Tax collected from owners of empty homes to help limit the reduction in support that we need to make?

<table>
<thead>
<tr>
<th></th>
<th>% Response Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>CTB Recipients</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Strongly Agree/Agree: 67.2</td>
</tr>
<tr>
<td></td>
<td>Strongly Disagree/Disagree: 4.6</td>
</tr>
<tr>
<td>CTB Non Recipients</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Strongly Agree/Agree: 76.9</td>
</tr>
<tr>
<td></td>
<td>Strongly Disagree/Disagree: 6.5</td>
</tr>
<tr>
<td>Web/Road Shows</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Strongly Agree/Agree: 68.6</td>
</tr>
<tr>
<td></td>
<td>Strongly Disagree/Disagree: 6.9</td>
</tr>
</tbody>
</table>

Do you agree that, to afford the Government cuts in Council Tax support, it is reasonable to reduce the cost of the support itself rather than cut back services?

<table>
<thead>
<tr>
<th></th>
<th>% Response Rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>CTB Recipients</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Strongly Agree/Agree: 47.6</td>
</tr>
<tr>
<td></td>
<td>Strongly Disagree/Disagree: 16.2</td>
</tr>
<tr>
<td>CTB Non Recipients</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Strongly Agree/Agree: 77.1</td>
</tr>
<tr>
<td></td>
<td>Strongly Disagree/Disagree: 6.0</td>
</tr>
<tr>
<td>Web/Road Shows</td>
<td></td>
</tr>
<tr>
<td></td>
<td>Strongly Agree/Agree: 58.5</td>
</tr>
<tr>
<td></td>
<td>Strongly Disagree/Disagree: 15.1</td>
</tr>
</tbody>
</table>
5. Conclusions

5.1 The consultation methodology

The methods used in the consultation process provide an appropriate mix of openness and access, alongside statistical rigour.

The separation of the target groups for the postal surveys ensures that the opinions of those most immediately and directly affected by the changes – those currently receiving benefits, and of working age – can be clearly examined and the extent of their concerns is not hidden by a single general survey.

The random sampling approach ensures that the survey results carry a high degree of reliability and can be considered to be representative of the wider populations to within small degrees of error. Repetition of the surveys using the same approach would yield very similar results.

5.2 The findings

The findings overall stand up well to a simple sense-check: they reflect strongest opposition to the proposals where such opposition might be expected. Because the survey sample of Council Tax Benefits recipients focused on working age claimants, the consultation results are appropriately representative of their opinions.

However, the survey of those not currently receiving benefits – those currently paying all of their Council Tax – reflects strong levels of agreement with the proposals. These results are representative of the larger share of the population.

6. Recommendations

It is recommended that the findings in this report be used by Elected Members and Officers in considering the development of Knowsley’s final local Council Tax Support Scheme to be introduced from April 2013.