



Llywodraeth Cymru
Welsh Government

Council Tax Reduction Scheme

Annual Report 2016-17

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Council Tax Reduction Scheme Annual Report 2016-17

Audience

Local Authorities in Wales; Valuation Tribunal for Wales and other interested parties in local government and welfare sectors.

Overview

This Annual Report provides an update on the operation of CTRS in Wales during 2016-17.

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This document can be accessed from the Welsh Government's website at <http://gov.wales/topics/localgovernment/finandfunding/council-tax-wales/council-tax-support/council-tax-reduction-schemes-in-wales-interim-report/?skip=1&lang=en>

Contents

Executive Summary	3
1. Background	4
2. CTRS Caseload and Reductions.....	5
2.1 Year-end CTRS caseload 2016-17	5
2.2 Year-end CTRS reductions for 2016-17.....	6
2.3 CTRS caseload as a percentage of liable households	7
3. Trends and Patterns.....	8
3.1 A note on methodology.....	8
3.2 Overall caseload	9
3.3 CTRS caseload by age	10
3.4 Age by local authority	10
3.5 CTRS caseload by income status.....	12
3.6 Income status by local authority	13
3.7 Average CTRS reduction by passported status.....	15
3.8 CTRS caseload by family type	17
3.9 CTRS households with a dependant by passported status	18
3.10 CTRS households with a dependent child under 5 by income status	19
3.11 CTRS caseload by council tax band	20
4. Areas of local discretion.....	22
5. Appeals	23
5.1 Valuation Tribunal for Wales.....	23
Annex A.....	24
Additional Council Tax Reduction Scheme statistics for 2016-17	24

Index of Figures

Fig 1: CTRS caseload May 2013 to March 2017	9
Fig 2: Caseload changes by income status, March 2016 to March 2017	12
Fig 3: CTRS caseload by family type, March 2016 to March 2017	17
Fig 4: Percentage of overall caseload by council tax band, March 2017	20
Fig 5: CTRS households by council tax band and local authority, March 2017	21

Index of Tables

Table 1: CTRS caseload and reductions 2016-17 (a)	5
Table 2: CTRS cases relative to liable households 2016-17	7
Table 3: Caseload by age and local authority, March 2017	11
Table 4: Proportion of caseload by passported status and local authority	14
Table 5: Average weekly award by passported status (a)	16
Table 6: CTRS households with a dependant by income status	18
Table 7: Households with a dependent child under 5 by income status	19

Annex A – Tables

Table A1: Council tax levels 2016-17 (a)	24
Table A2: Live caseload, May 2016 to March 2017 (a)	25
Table A3: CTRS caseload by age and local authority	26
Table A4: CTRS caseload by income status, March 2017 (a)	27
Table A5: Households with a dependent child by income status and local authority, March 2017 (a)	28
Table A6: Households with a dependent child under 5 by income status and local authority, March 2017 (a)	29
Table A7: CTRS caseload by council tax band, March 2017 (a)	30

Executive Summary

On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced Council Tax Benefit (CTB) in Wales and eligible applicants were automatically transferred onto the new schemes. The CTRS regulations are closely based on previous CTB rules.

The Welsh Government provided local authorities with £244m in 2013-14 to support them in providing all eligible applicants with their full entitlement to support in meeting their council tax liability. The Welsh Government has maintained these funding arrangements each year since.

This annual report provides an update on the operation of CTRS in Wales during 2016-17, aiding transparency in an area where substantial funding continues to be allocated by the Welsh Government.

The end of year data shows¹:

- 291,891 households in Wales received Council Tax Reductions in 2016-17, compared to 299,185 in 2015-16, a fall of 7,294 cases (2.5%).
- The total value of reductions provided through CTRS in Wales for 2016-17 was approximately £253.1m, compared to £252.4m in 2015-16, an increase of approximately £0.7m (0.3%).

The monthly 'open' caseload data shows²:

- 119,930 pensioners in Wales received CTRS as at March 2017, compared to 124,065 at March 2016, meaning pensioner caseload has fallen by 4,135 cases (3.3%).
- 172,098 working age people in Wales received CTRS at March 2017, compared to 175,089 at March 2016, a decrease of 2,991 cases (1.7%).
- As at March 2017, 68.4% of households receiving CTRS were passported cases and 31.6% were non-passported.
- Pension Credit (Guaranteed Credit) was the most common type of benefit held by passported recipients, and accounted for around 27.2% of all CTRS cases.
- The average weekly reduction for a recipient was £16.43 in 2016-17, compared to £15.90 in the previous year, an increase of £0.53 (£27.58 a year).
- 84.3% of households receiving CTRS were living in properties in Bands A to C at March 2017, compared to 83.9% at March 2016.
- 37 new appeals in relation to CTRS were received by the Valuation Tribunal for Wales during 2016-17, compared to 26 during 2015-16.

¹ Local authorities provide end of year figures to the Welsh Government. The 2016-17 figures were not verified at the time of publication.

² Monthly 'open' caseload is obtained from a forecasting model. More information on methodology can be found in section 3.

1. Background

In the Spending Review 2010, the UK Government announced its intention to abolish Council Tax Benefit (CTB) and pass responsibility for developing replacement arrangements to local authorities in England. At the same time, it announced plans to transfer funding to the devolved administrations in Wales and Scotland in expectation that they would establish new arrangements. The funding for council tax support was transferred from demand-led budgets to fixed budgets and reduced by 10%.

On 1 April 2013, Council Tax Reduction Schemes (CTRS) replaced CTB in Wales, and eligible applicants were automatically transferred onto the new schemes. The new CTRS Regulations brought forward by the Welsh Government for 2013-14 were closely based on the previous CTB rules. Local authorities were given certain areas of local discretion, allowing each to take the needs and priorities of its local area into account.

£244m was provided in the local government settlement for CTRS for 2013-14. A fixed budget of £222m was transferred from the UK Government. The Welsh Government provided an additional £22m to support local authorities in continuing to provide all eligible applicants with their full entitlement to support. The Welsh Government has continued to maintain these arrangements each year since.

This annual report provides data for Wales on overall year end caseloads and reductions for 2016-17. It also provides a detailed analysis of the trends and patterns since Council Tax Reduction Schemes were introduced. All figures relating to the value of reductions have been rounded to the nearest £1,000.

Annex A provides additional CTRS statistics for 2016-17 which are not included in the main report.

An outline of the main regulations introducing CTRS in Wales – including a number of other sets of regulations, for example covering fraud investigation, information sharing and appeals – is included in the [CTRS Annual Report 2013-14](#)). The report also provides a more detailed explanation of the eligibility criteria and how reductions are calculated.

2. CTRS Caseload and Reductions

2.1 Year-end CTRS caseload 2016-17

End of year data was collected from local authorities on total caseload for the 2016-17 financial year. 'Caseload' refers to *households* rather than individuals. In other words, some cases refer to an individual, while other cases refer to a couple or a family.

Table 1 shows total caseload for 2016-17 is 291,891. This compares with 299,185 in 2015-16. Caseload has therefore fallen by 7,294 cases (2.5%). All local authorities saw a decrease in caseload. Monmouthshire and Gwynedd saw the biggest percentage decreases in caseload (-4.0%). Torfaen saw the smallest decrease (-0.7%).

Table 1: CTRS caseload and reductions 2016-17 (a)

	(Caseload)		(Reduction)	
	Number 2016-17	Change from 2015-16 (%)	Total 2016-17 (£ thousand) (b)	Change from 2015-16 (%)
Isle of Anglesey	6,238	-1.6	5,381	0.7
Gwynedd	9,976	-4.0	9,260	0.0
Conwy	10,810	-2.6	9,312	0.7
Denbighshire	10,098	-3.2	9,515	-1.3
Flintshire	11,496	-2.2	10,126	1.4
Wrexham	12,097	-1.8	10,034	-0.5
Powys	9,413	-3.2	8,343	-0.1
Ceredigion	5,520	-1.3	5,064	2.5
Pembrokeshire	10,670	-2.5	7,342	1.6
Carmarthenshire	16,822	-1.8	14,781	1.8
Swansea	23,920	-2.7	19,897	0.9
Neath Port Talbot	17,918	-1.7	16,910	0.6
Bridgend	14,128	-2.5	13,390	0.1
Vale of Glamorgan	10,017	-1.0	9,402	2.3
Rhondda Cynon Taf	25,828	-3.7	22,587	-1.1
Merthyr Tydfil	6,802	-3.3	5,854	-1.1
Caerphilly	18,498	-2.6	13,800	-1.7
Blaenau Gwent	9,355	-2.2	8,570	1.5
Torfaen	10,062	-0.7	8,295	0.3
Monmouthshire	5,850	-4.0	5,860	-1.2
Newport	14,464	-2.6	10,750	0.5
Cardiff	31,909	-2.6	28,652	0.1
Wales	291,891	-2.5	253,124	0.3

(a) Source: Local Authority Caseload Figures 2016-17 (unverified) and 2015-16 (verified).

(b) Figures are rounded to the nearest thousand and so there may be some apparent slight discrepancies between the sum of constituent items and the totals as shown.

2.2 Year-end CTRS reductions for 2016-17

'Reduction' refers to the amount by which the council tax liability for households receiving CTR is reduced. Funding is provided to local authorities to replace the council tax income they would otherwise raise from eligible households who qualify and apply for support. The effect for eligible households is that they pay a reduced or zero council tax bill.

The total reduction for households in Wales for 2016-17 was £253.1m, compared to £252.5m in 2015-16. This is an increase of approximately £0.7m (0.3%).

15³ local authorities saw an increase in their CTR reductions. Ceredigion saw the largest increase in reduction (2.5%). Seven local authorities saw a decrease in total reductions. Caerphilly saw the biggest decrease (-1.7%).

Table 1 provides figures for total reductions by local authority.

The figures reveal that the fall in caseload is not reflected in a corresponding decrease in the total reduction for every authority. This can in large part be attributed to council tax rises which have exerted an upward pressure on the average reduction per household.

Table A1 in Annex A provides information on council tax rises by local authority for 2016-17.

³ Gwynedd reduction has increased by just £2,000, in percentage term this is 0%.

2.3 CTRS caseload as a percentage of liable households

Table 2 shows the percentage of CTR caseload relative to all properties liable for council tax in Wales is 21.5%. It also shows this varies significantly by Local Authority. Monmouthshire has the smallest caseload for CTRS relative to all liable households (14.5%). Blaenau Gwent has the largest caseload relative to all liable households (29.7%).

Table 2: CTRS cases relative to liable households 2016-17

	Number of liable households March 2016-17 (a)	CTRS Caseload 2016-17 (b)	Cases relative to liable households (%)
Isle of Anglesey	33,740	6,238	18.5
Gwynedd	57,387	9,976	17.4
Conwy	54,690	10,810	19.8
Denbighshire	43,058	10,098	23.5
Flintshire	65,816	11,496	17.5
Wrexham	57,834	12,097	20.9
Powys	62,150	9,413	15.1
Ceredigion	32,916	5,520	16.8
Pembrokeshire	59,043	10,670	18.1
Carmarthenshire	83,444	16,822	20.2
Swansea	105,403	23,920	22.7
Neath Port Talbot	63,608	17,918	28.2
Bridgend	61,726	14,128	22.9
Vale of Glamorgan	55,154	10,017	18.2
Rhondda Cynon Taff	102,709	25,828	25.1
Merthyr Tydfil	26,159	6,802	26.0
Caerphilly	76,725	18,498	24.1
Blaenau Gwent	31,486	9,355	29.7
Torfaen	40,250	10,062	25.0
Monmouthshire	40,300	5,850	14.5
Newport	63,905	14,464	22.6
Cardiff	141,477	31,909	22.6
Wales	1,358,980	291,891	21.5

(a) Source: StatsWales

(b) Source: Local Authority Caseload Figures 2016-17 (unverified)

3. Trends and Patterns

3.1 A note on methodology

The figures in this chapter have been sourced from a modelling and forecasting tool (Datatank Connect). This extracts details of open CTRS caseload and reductions from local authorities' core revenue and benefits systems on a monthly snapshot basis, and projects this data forward until the year end. This provides data on overall caseload and reductions and also detailed information on the types of households receiving CTRS and the average reductions awarded to these households.

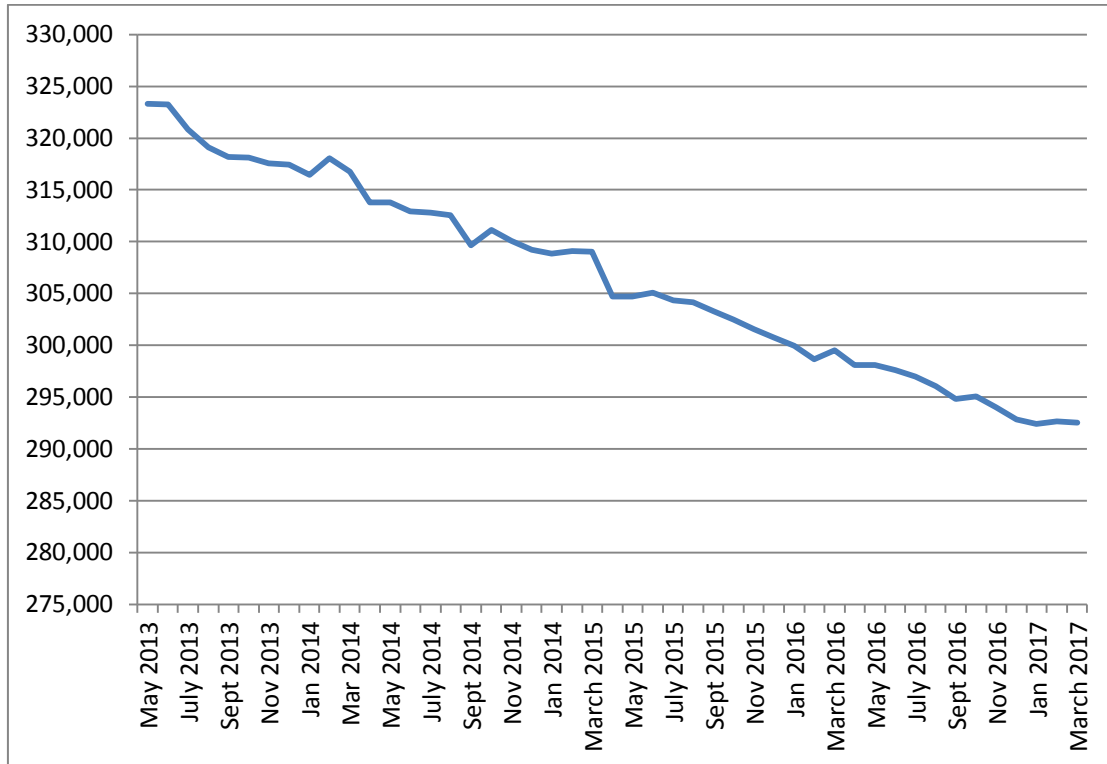
There are two important points to note. Firstly, Datatank provides detailed information on **live cases only**. Unlike the year end data, Datatank does not provide information on cases which have closed within the year. The difference depends on the on/off flow of cases and varies from year to year. In 2016-17, the difference between the year end figure (291,891) and the open caseload for March 2017 (292,516) is just 625 cases.

Secondly, Datatank provides different points of comparison from the year end data included in the previous chapter. Instead of providing analysis on changes in caseload and reductions between 2015-16 and 2016-17, this chapter compares live caseloads from March 2016 and March 2017. The analysis therefore measures changes over a slightly later time period.

3.2 Overall caseload

Since CTRS was first introduced in Wales in April 2013, total caseload has decreased.

Fig 1: CTRS caseload May 2013 to March 2017



In March 2017, total caseload was 292,516. It has fallen by 6,996 (2.3%) since March 2016.

Table A2 in Annex A provides the monthly live caseload figures for May 2016 to March 2017.

3.3 CTRS caseload by age

Table 3 provides key changes in relation to caseload by age and local authority. There were 172,098 working age cases in March 2017. This is a fall of 2,991 cases compared to March 2016 (-1.7%).

20 local authorities saw a fall in working age caseload. Monmouthshire saw the biggest decrease (4.7%). Ceredigion and Isle of Anglesey saw increases of 1.2% and 0.7% respectively.

Working age caseload has continued to decrease, perhaps due to people exiting the benefits system altogether because of an improvement in the general economic situation and/or the cumulative effects of welfare reforms.

There were 119,930 pensioner households receiving CTRS. This is a 3.3% decrease since March 2016. Monmouthshire saw the largest decrease (-4.8%) and Merthyr Tydfil saw the smallest decrease (-1.1%).

The reduction in pension age caseload may in part be due to changes in the state pension age for women. The state pension age is 65 for men and has been increasing for women from 60 to 65 since April 2010 to equalise it with the pension age for men by November 2018.

There may also have been a decline in the proportion of pensioners who go on to receive CTR. This is because the new cohorts of pensioners tend to have higher incomes and are more likely to be owner-occupiers and less likely to take up CTR⁴.

3.4 Age by local authority

Of all local authorities in Wales, Cardiff had the highest proportion of caseload which were working age households (67.1%) and therefore the lowest proportion of pensioner households (32.9%).

Gwynedd had the highest proportion of caseload which were pensioners (49.6%) and the lowest proportion working age households (50.4%).

Table A3 in Annex A provides a breakdown of the proportion of caseload in March 2017 by age and local authority.

⁴ These observations are based on DWP caseload forecasts for Wales in the document Department for Work and Pensions (2012) [Council Tax Benefit: Forecasts and Assumptions](#)

Table 3: Caseload by age and local authority, March 2017

	Total Caseload		Pensioner Caseload		Working Age Caseload	
	Number Live Cases March 2017 (b)	Change since March 2016 (%)	Number of Live Cases March 2017	Change since March 2016 (%)	Number of Cases March 2017	Change since March 2016 (%)
Isle of Anglesey	6,443	-0.4	2,975	-2.0	3,451	0.7
Gwynedd	10,025	-3.4	4,969	-4.1	5,056	-2.8
Conwy	10,829	-2.3	5,117	-3.0	5,712	-1.6
Denbighshire	10,163	-2.8	4,478	-4.3	5,685	-1.7
Flintshire	11,543	-2.2	5,490	-4.6	6,053	0.0
Wrexham	12,055	-2.5	5,244	-3.8	6,798	-1.6
Powys	9,521	-3.2	4,654	-3.7	4,860	-2.7
Ceredigion	5,528	-0.7	2,424	-3.0	3,104	1.2
Pembrokeshire	10,768	-4.5	4,707	-4.3	6,060	-4.6
Carmarthenshire	16,911	-1.3	7,321	-3.2	9,406	-0.1
Swansea	23,903	-2.4	9,272	-4.3	14,631	-1.1
Neath Port Talbot	17,877	-1.2	6,906	-1.4	10,971	-1.1
Bridgend	14,137	-2.6	5,537	-3.3	8,599	-2.1
Vale of Glamorgan	9,970	-1.4	4,025	-1.7	5,945	-1.2
Rhondda Cynon Taf	25,819	-3.6	10,316	-3.9	15,503	-3.4
Merthyr Tydfil	6,784	-2.5	2,630	-1.1	4,147	-3.4
Caerphilly	18,507	-2.3	7,769	-2.4	10,738	-2.2
Blaenau Gwent	9,350	-1.9	3,744	-2.8	5,600	-1.4
Torfaen	10,056	-1.0	4,016	-2.0	6,019	-0.6
Monmouthshire	5,853	-4.7	2,776	-4.8	3,067	-4.7
Newport	14,485	-1.8	5,263	-3.4	9,222	-0.9
Cardiff	31,989	-2.1	10,297	-3.8	21,471	-1.6
Wales	292,516	-2.3	119,930	-3.3	172,098	-1.7

(a) Source: Datatank Connect

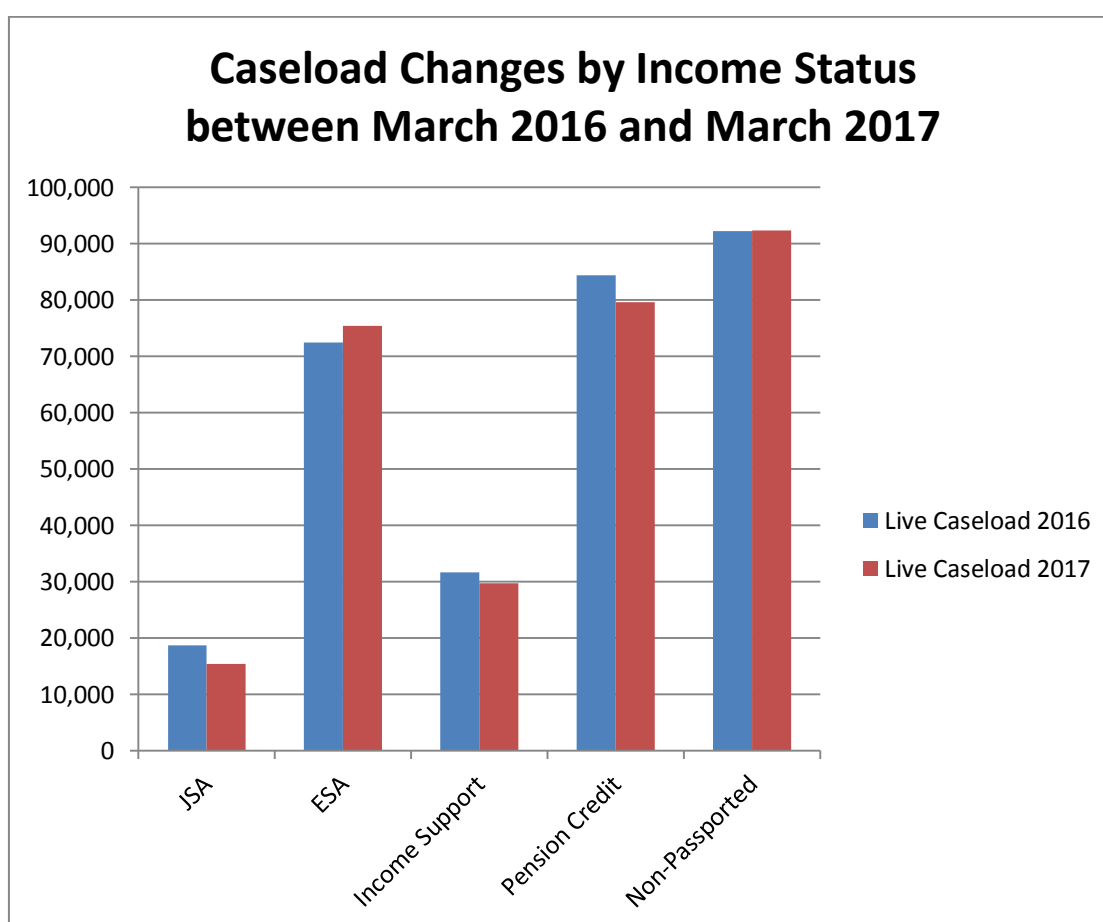
(b) These figures include 488 cases, for which the age of the claimant is unknown

3.5 CTRS caseload by income status

Cases are sorted into five categories based on their 'passport status'. If a CTRS applicant receives Income Support, Income Based Job-Seekers Allowance (JSA), Income Based Employment Support Allowance (ESA) or Pension Credit Guarantee, they are referred to as a 'passport case'. If they do not receive any of these benefits, they are regarded as a 'non-passported case'.

The figures show how caseload has changed subtly over the past year. **Fig 2** shows the caseload change between March 2016 and March 2017. It shows ESA and non-passported cases made up a slightly higher proportion of the caseload in Wales in March 2017 whilst Income Support, JSA and Pension Credit accounted for a slightly lower proportion.

Fig 2: Caseload changes by income status, March 2016 to March 2017



Source: Datatank

Table A4 in Annex A provides the actual caseload figures by local authority for March 2017.

Non-passported cases were the most common single type of CTR case. There were 92,274 live cases in March 2017. This accounts for 31.6% of cases (a 0.8% increase compared to March 2016).

This is followed by CTR applicants in receipt of Pension Credit. There were 79,614 live cases in March 2017. These cases made up 27.2% of the caseload (down 1.0% compared to March 2016).

The next most common passported benefit type was ESA. There were 75,441 live cases in March 2017. They made up 25.8% of all CTRS cases (up 1.6% from March 2016).

CTRS households who were passported as a result of receiving Income Support made up 10.2% (down 0.4% compared to March 2016).

CTRS recipients who received JSA made up 5.3% of the caseload (down 1.0% compared to March 2016). This may be linked to a drop in unemployment and/or welfare reform measures, including the introduction of Universal Credit. Some new job-seekers are placed on the new Universal Credit system (which is classified as non-passported) rather than on JSA.

3.6 Income status by local authority

Table 4 shows how the percentage of passported and non-passported recipients varies by local authority.

Rhondda Cynon Taff had the highest proportion of caseload which was 'passported' (73.5%). Monmouthshire had the lowest proportion (62.2%).

Gwynedd had the highest proportion of caseload on Pension Credit (Guaranteed Credit) (33.8%) whilst Cardiff had the lowest (22.6%).

The local authority with the highest proportion of caseload on ESA was Rhondda Cynon Taf (29.3%) compared to Anglesey which had the lowest (19.7%).

Newport had the highest proportion of cases on Income Support (12.3%) and Powys, the lowest proportion (6.6%).

Newport also had the highest proportion of cases on JSA (6.9%) and, again, Powys had the lowest (2.9%).

Table 4: Proportion of caseload by passported status and local authority

	(Passported Status)		(Type of Passported Benefit)			
	Non-Passported	Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	33.5	66.5	8.0	6.8	19.7	32.0
Gwynedd	32.4	67.6	8.0	5.2	20.6	33.8
Conwy	31.2	68.8	8.2	4.7	23.2	32.7
Denbighshire	32.2	67.8	9.8	3.7	24.6	29.7
Flintshire	37.6	62.4	9.4	3.0	21.1	28.9
Wrexham	34.7	65.3	11.3	4.2	22.3	27.4
Powys	36.9	63.1	6.6	2.9	21.8	31.8
Ceredigion	33.4	66.6	7.0	3.4	25.0	31.2
Pembrokeshire	31.4	68.6	9.8	6.2	22.3	30.3
Carmarthenshire	31.8	68.2	8.6	4.9	25.1	29.6
Swansea	28.5	71.5	10.2	5.3	29.2	26.9
Neath Port Talbot	31.9	68.1	10.5	4.5	28.8	24.4
Bridgend	35.0	65.0	11.1	5.1	24.9	23.9
Vale of Glamorgan	33.6	66.4	10.4	5.1	24.3	26.6
Rhondda Cynon Taf	26.5	73.5	11.9	5.7	29.3	26.6
Merthyr Tydfil	28.6	71.4	11.7	6.3	27.7	25.6
Caerphilly	27.6	72.4	10.7	6.6	27.3	27.8
Blaenau Gwent	30.4	69.6	9.7	6.8	28.3	24.8
Torfaen	35.3	64.7	10.4	4.2	25.3	24.8
Monmouthshire	37.8	62.2	7.3	3.3	22.3	29.2
Newport	28.8	71.2	12.3	6.9	27.1	24.9
Cardiff	31.9	68.1	11.3	6.5	27.7	22.6
Wales	31.6	68.4	10.2	5.3	25.8	27.2

(a) Source: Datatank Connect

3.7 Average CTRS reduction by passported status

Table 5 shows the average weekly reduction received by passported status for March 2017. The average reduction for all recipients was £16.43 in March 2017 (£854 a year). This has increased from £15.90 a week in March 2016 (£827 a year). This is an increase of £0.53 a week (£27.20 a year) and represents an increase of 3.3%.

The local authority with the highest average weekly reduction was Monmouthshire, £18.86 a week, and the lowest was Pembrokeshire, with £13.25. These differences are partly to do with overall council tax levels but also depend on the council tax bands of CTRS recipients. The average reduction in Pembrokeshire is the lowest, reflecting that the authority has the lowest Band D council tax levels in Wales. However, whilst Monmouthshire does not have the highest council tax levels, reduction levels are higher because it has larger numbers of recipients in higher banded properties.

Average weekly reductions also varied by passported status. Non-passported cases received an average weekly reduction of £13.81, compared to £17.64 for passported cases. This is because the group is much more likely to receive a partial reduction rather than a full reduction.

The average reduction for Pension Credit (Guaranteed Credit) cases was the highest for all passported groups, at £18.23 a week. As well as receiving a 100% reduction, pensioners receiving Pension Credit also tend to live in higher banded properties compared to other groups (increasing the average weekly reduction for the group).

The average weekly reduction for Income Support cases was the next highest, with an average weekly reduction of £17.45, closely followed by ESA cases which received £17.28. JSA cases received an average weekly award of £16.67.

Table 5: Average weekly award by passported status (a)

	Weekly Award (£)						
	(All)	(Passported Status)		(Type of Passported Benefit)			
	All	Non-Passported	Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guaranteed Credit)
Isle of Anglesey	£15.77	£12.83	£17.26	£16.52	£15.71	£16.74	£18.10
Gwynedd	£17.47	£14.69	£18.81	£18.40	£18.02	£18.09	£19.46
Conwy	£16.27	£13.57	£17.50	£17.76	£15.86	£16.66	£18.25
Denbighshire	£17.82	£15.10	£19.12	£19.32	£17.86	£18.49	£19.73
Flintshire	£16.57	£14.16	£18.03	£17.88	£17.69	£17.60	£18.43
Wrexham	£15.66	£13.17	£17.00	£16.96	£16.69	£16.56	£17.41
Powys	£16.75	£14.46	£18.09	£18.44	£16.73	£17.00	£18.89
Ceredigion	£17.49	£15.18	£18.65	£17.92	£18.26	£17.68	£19.64
Pembrokeshire	£13.25	£11.13	£14.21	£14.01	£13.07	£13.64	£14.92
Carmarthenshire	£16.52	£13.87	£17.84	£17.58	£16.29	£17.38	£18.37
Swansea	£15.86	£13.30	£16.89	£16.27	£15.92	£16.42	£17.81
Neath Port Talbot	£18.08	£14.96	£19.55	£19.52	£18.94	£19.22	£20.06
Bridgend	£18.01	£15.13	£19.55	£19.52	£18.51	£19.22	£20.07
Vale of Glamorgan	£17.88	£14.99	£19.35	£19.12	£18.20	£18.96	£20.01
Rhondda Cynon Taf	£16.48	£13.63	£17.51	£17.21	£16.95	£17.36	£17.91
Merthyr Tydfil	£16.47	£13.21	£17.77	£17.25	£17.10	£17.83	£18.10
Caerphilly	£14.07	£11.42	£15.09	£15.01	£14.40	£15.12	£15.25
Blaenau Gwent	£17.34	£14.22	£18.68	£18.80	£18.26	£18.75	£18.68
Torfaen	£15.74	£13.08	£17.19	£17.16	£16.57	£16.88	£17.62
Monmouthshire	£18.86	£15.91	£20.64	£20.55	£20.34	£20.11	£21.11
Newport	£14.08	£11.72	£15.04	£14.85	£14.27	£14.77	£15.64
Cardiff	£17.06	£14.54	£18.24	£18.14	£17.40	£17.85	£18.98
Wales	£16.43	£13.81	£17.64	£17.45	£16.67	£17.28	£18.23

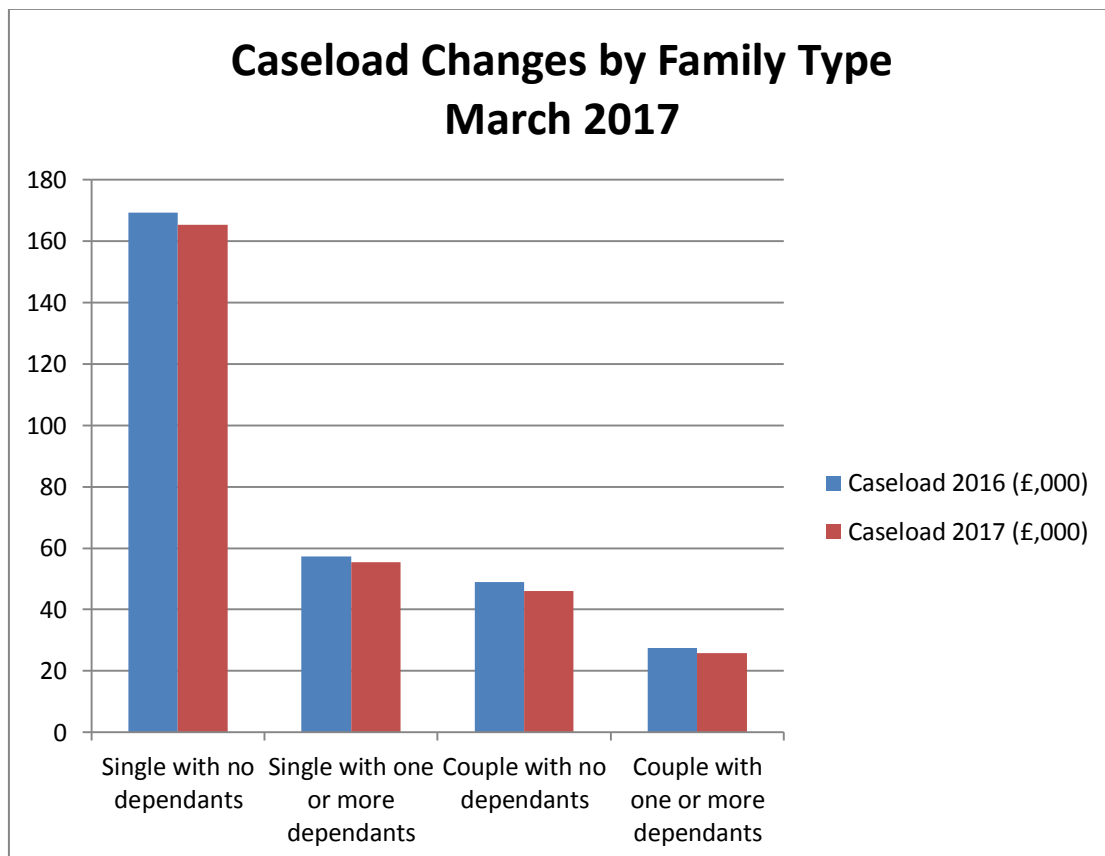
(a) Source: Datatank Connect

3.8 CTRS caseload by family type

Fig 3 shows caseload changes by family type. It highlights that the largest category is single adult households with no dependants. These households accounted for 165,298 cases in March 2017, a decrease 2.4% since March 2016. This partly reflects the numbers of recipients who are pensioner households.

There have been larger decreases in caseload for other family types. There were 55,356 single parent households in March 2017, a 3.3% decrease compared to March 2016. There were 46,003 households comprising a couple with no dependants, a fall of 6.0% compared to March 2016. There were 25,903 households made up of a couple and dependent children, a 5.6% fall compared to March 2016.

Fig 3: CTRS caseload by family type, March 2016 to March 2017



Source: *Datatank*

3.9 CTRS households with a dependant by passported status

Table 6 shows caseload changes for households with a dependant in more detail. There were 81,259 CTRS households with a dependant in March 2017. This is a decrease of 3,378 (4.2%) since March 2016.

Table 6: CTRS households with a dependant by income status

Income Status	Live caseload March 2016	Live caseload March 2017	Caseload Change since March 2016	% Caseload Change since March 2016
Job Seekers Allowance	7,723	6,669	-1,054	-15.8
Employment Support Allowance	18,693	18,860	167	0.9
Income Support	24,756	23,355	-1,401	-6.0
Pension Credit	1,402	1,298	-104	-8.0
Non Passported	32,063	31,077	-986	-3.2
Total	84,637	81,259	-3,378	-4.2

The table shows there was a substantial fall in caseload amongst households in receipt of JSA (15.8%). There were also percentage falls in caseload for households in receipt of Income Support (-6.0%) and Pension Credit (-8.0%).

In contrast, there was a slight increase (0.9%) in the percentage of households in receipt of ESA.

Table A5 in Appendix A provides a breakdown of caseload by local authority for March 2017.

3.10 CTRS households with a dependent child under 5 by income status

Table 7 shows caseload changes in respect of households with a dependent child under 5 years of age. There were 33,390 CTRS households with a dependent child under 5 in March 2017. This is a drop of 4,912 (12.9%) compared to March 2016.

This drop is greater than the overall drop in caseload for households with dependants (3,378). The fall may in part be due to low numbers of CTRS households which have had a new birth.

Table 7: Households with a dependent child under 5 by income status

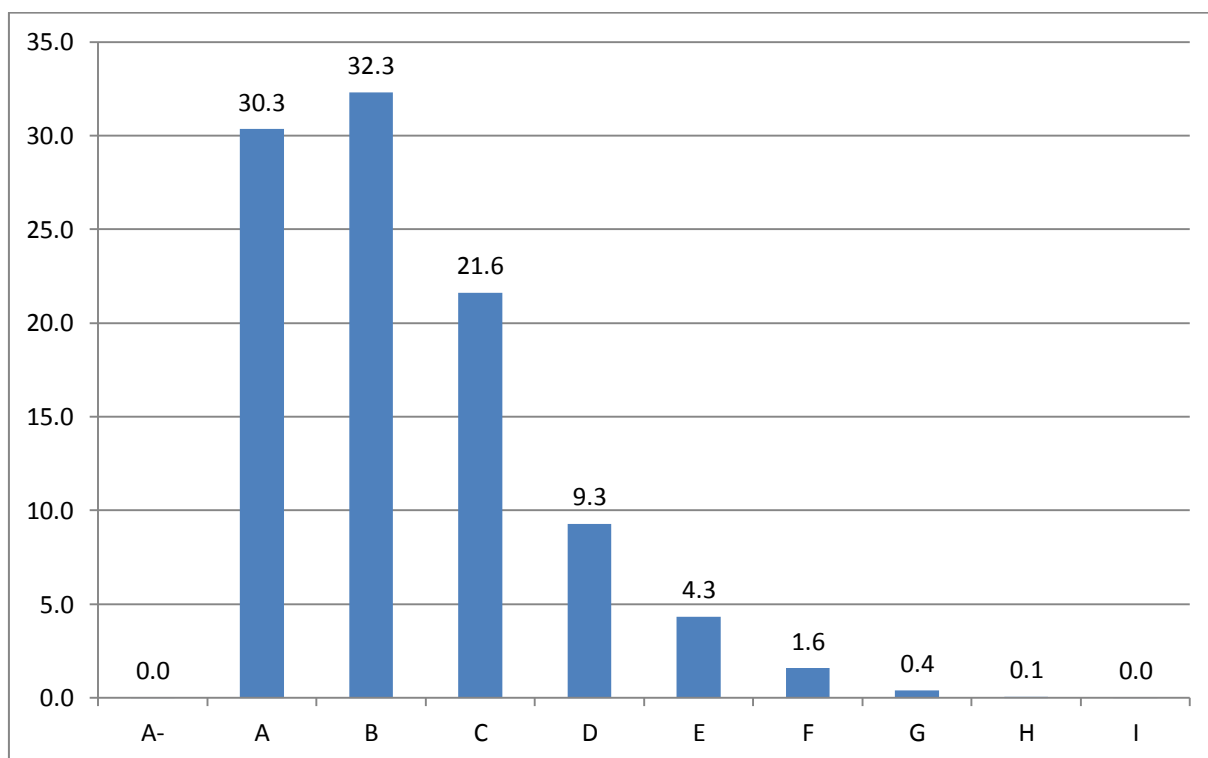
Income Status	Live caseload March 2016	Live caseload March 2017	Caseload Change since March 2016	% Change since March 2016
Non Passported	12940	11330	-1581	-12.4%
Income Support	17218	15456	-1762	-10.2%
Job Seekers Allowance	2382	1680	-702	-29.5%
Employment Support Allowance	5544	4750	-794	-14.3%
Pension Credit	247	174	-73	-29.6%
Total	38331	33390	-4912	-12.9%

Table A6 in appendix A provides a breakdown of caseload by local authority for March 2017.

3.11 CTRS caseload by council tax band

Fig 4 provides an overview of CTRS caseload by council tax band at the Wales level. It shows 84.3%⁵ of households receiving CTRS were living in properties in Bands A to C in March 2017, compared to 83.9% in March 2016.

Fig 4: Percentage of overall caseload by council tax band, March 2017



Source: *Datatank*

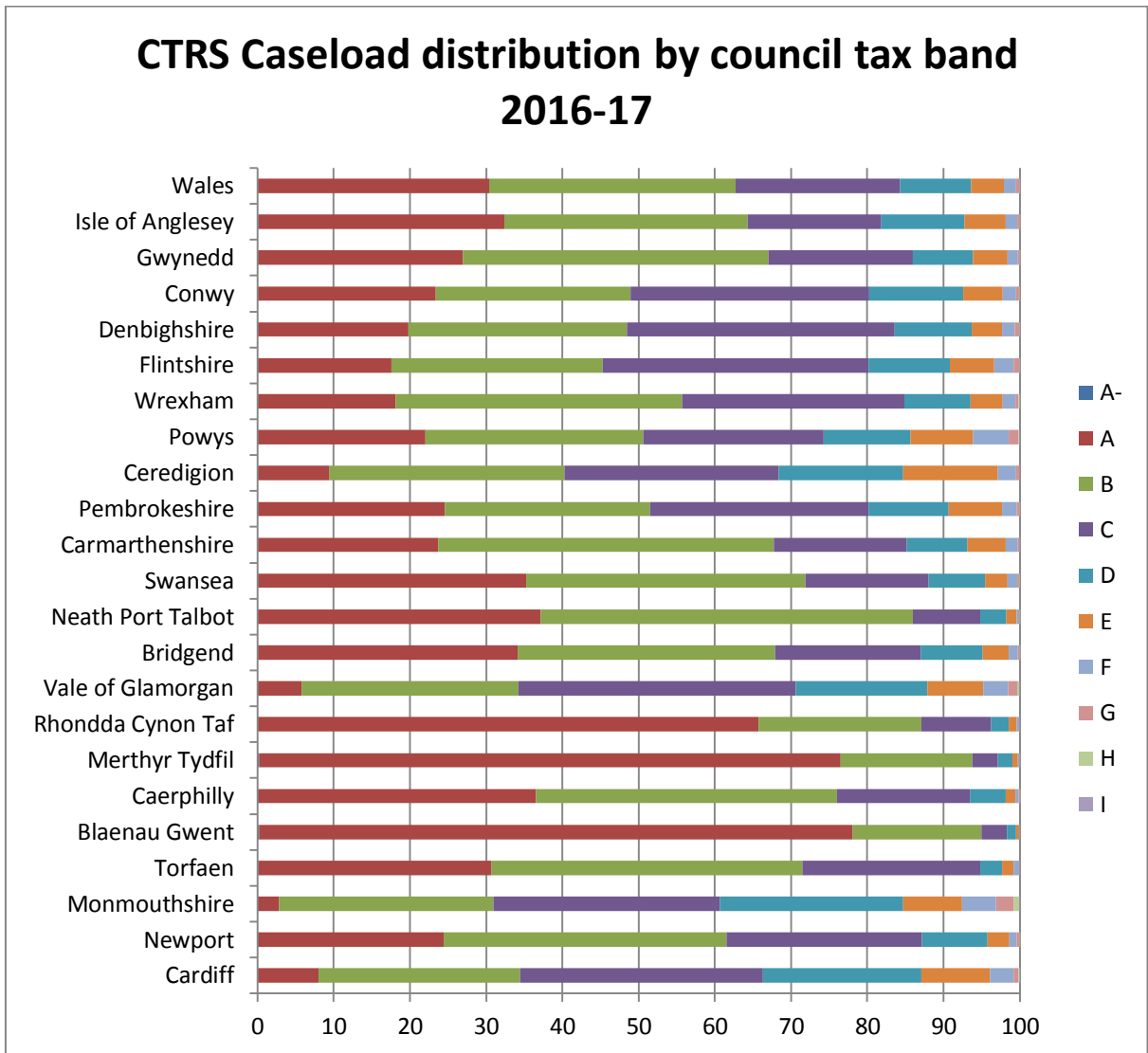
Fig 5 provides a breakdown by local authority of CTRS caseload and council tax band as at March 2017. This shows the variation between local authorities. Households in Band A account for the majority of the CTRS caseload (77.8%) in Blaenau Gwent, but just 2.8% in Monmouthshire.

Conversely, in Monmouthshire, households in Band D properties and above accounted for 39.4% of total CTRS caseload. Households in Band D properties and above accounted for just 1.7% in Blaenau Gwent. This highlights the differences between the tax-bases of local authorities. The distribution has not changed significantly since 2015-16.

Table A7 in Annex A provides the actual CTRS caseload figures by local authority and council tax band as at March 2017.

⁵ This figure includes households in the Disabled A- band

Fig 5: CTRS households by council tax band and local authority, March 2017



Source: Datatank

4. Areas of local discretion

Under the CTRS Regulations, each local authority in Wales must adopt its own scheme for the following financial year by 31 January. The scheme includes areas of local discretion to enable authorities to take the needs and priorities of their local area into account. All authorities duly adopted a scheme though, had any failed to do so, the default scheme would have been imposed to ensure eligible households continued to receive financial assistance in meeting their council tax liability.

The areas of local discretion where a local authority can choose to implement provisions which are more generous than the minimum requirements set out in the regulations are:

- *Extended reduction period* – local authorities may increase the period during which applicants are entitled to continue to receive a reduction in certain circumstances, beyond the standard four-week period.
- *Backdating of applications* – local authorities are able to backdate applications for reductions beyond the standard three-month period.
- *War Disablement Pensions and War Widow's Pensions* – local authorities are able to disregard more than the statutorily prescribed £10 of the money received in respect of these pensions when calculating income.

Local authorities in Wales made the following decisions for their CTRS Schemes for 2016-17:

- No local authority extended the standard four-week period during which applicants are entitled to continue to receive a reduction in certain circumstances.
- Two authorities chose to backdate claims beyond the standard three-month period and backdated claims for up to a six-month period.
- All 22 authorities chose to disregard War Pensions in full when calculating income, above the statutorily prescribed £10 received in respect of war pensions.

Details of each local authority's scheme can be found on their individual websites.

5. Appeals

5.1 Valuation Tribunal for Wales

Since the introduction of CTRS on 1 April 2013, the Valuation Tribunal for Wales (VTW) has been responsible for hearing appeals arising from the CTRS system. Individual council tax payers are able to register an appeal only after they have raised a grievance directly with their local authority. Prior to the introduction of CTRS, the VTW was responsible for hearing appeals in relation to council tax liability.

Table 8 shows the outcome of appeals received by the VTW in 2016-17. There were 37 appeals received in 2016-17 (up from 26 in 2015-16) and 28 were brought forward from 2015-16.

Of these, there were 40 disposals and 25 outstanding cases to be brought forward to 2017-18

Of those disposed, 22 cases were settled before the tribunal panel hearing. Usually, the outcome of these cases is in favour of the appellant because an authority has reconsidered its initial decision following the receipt of additional evidence in relation to the appellant's claim.

Table 8: Appeals to the Valuation Tribunal for Wales 2016-17

	Receipts		Disposals			Outstanding
	Received in 2016-17	Brought forward from 2015-16	Settled before tribunal hearing	Determined by tribunal	Strike-out	Cases brought forward to the next period
Council Tax Reduction Appeals	37	28	18	22	0	25

Annex A

Additional Council Tax Reduction Scheme statistics for 2016-17

Table A1: Council tax levels 2016-17 (a)

	Average Band D Council Tax (£) 2016-17	Increase in average Band D Council Tax (%) since 2015- 16
Isle of Anglesey	1,340.57	3.43
Gwynedd	1,483.86	3.75
Conwy	1,342.37	4.37
Denbighshire	1,444.75	1.57
Flintshire	1,352.82	4.00
Wrexham	1,309.90	2.62
Powys	1,334.50	3.70
Ceredigion	1,353.68	4.16
Pembrokeshire	1,071.41	4.12
Carmarthenshire	1,392.22	3.31
Swansea	1,394.60	3.93
Neath Port Talbot	1,657.04	3.01
Bridgend	1,542.40	4.01
Vale of Glamorgan	1,362.26	3.85
Rhondda Cynon Taf	1,562.93	2.90
Merthyr Tydfil	1,609.07	3.57
Caerphilly	1,233.32	1.53
Blaenau Gwent	1,694.66	3.65
Torfaen	1,404.75	3.87
Monmouthshire	1,405.95	4.26
Newport	1,199.13	3.92
Cardiff	1,270.23	3.74
Wales	1,374.21	3.51

(a) Budget Requirement (BR) returns from Local Authorities

Table A2: Live caseload, May 2016 to March 2017 (a)

	(Number)										
	May-2016	Jun-2016	Jul-2016	Aug-2016	Sep-2016	Oct-2016	Nov-2016	Dec-2016	Jan-2017	Feb-2017	Mar-2017
Isle of Anglesey	6,317	6,310	6,317	6,211	6,214	6,224	6,159	6,165	6,211	6,376	6,443
Gwynedd	10,246	10,219	10,220	10,165	10,117	10,117	10,054	9,980	10,012	10,032	10,025
Conwy	10,978	10,975	11,002	10,912	10,810	10,872	10,840	10,838	10,850	10,841	10,829
Denbighshire	10,446	10,398	10,324	10,290	10,200	10,160	10,204	10,204	10,161	10,179	10,163
Flintshire	11,773	11,742	11,724	11,764	11,739	11,722	11,690	11,645	11,600	11,571	11,543
Wrexham	12,332	12,326	12,251	12,193	12,152	12,225	12,150	12,043	12,103	12,130	12,055
Powys	9,732	9,709	9,632	9,629	9,631	9,598	9,559	9,489	9,509	9,509	9,521
Ceredigion	5,585	5,574	5,550	5,527	5,530	5,499	5,500	5,502	5,511	5,508	5,528
Pembrokeshire	11,175	11,162	11,114	10,746	10,692	10,688	10,660	10,627	10,730	10,721	10,768
Carmarthenshire	17,127	17,089	17,012	17,084	16,967	17,111	17,018	16,959	16,857	16,829	16,911
Swansea	24,428	24,378	24,314	24,321	24,350	24,229	24,125	24,057	23,979	23,908	23,903
Neath Port Talbot	18,105	18,115	18,077	18,109	18,078	18,012	17,908	17,867	17,834	17,821	17,877
Bridgend	14,499	14,425	14,418	14,521	14,278	14,359	14,355	14,184	14,169	14,111	14,137
Vale of Glamorgan	10,059	10,096	10,108	10,099	10,034	10,009	10,018	10,036	9,989	9,981	9,970
Rhondda Cynon Taf	26,439	26,533	26,454	26,297	26,254	26,246	26,055	26,017	25,858	25,885	25,819
Merthyr Tydfil	6,932	6,945	6,962	6,910	6,918	6,906	6,871	6,806	6,786	6,767	6,784
Caerphilly	18,803	18,817	18,806	18,757	18,764	18,664	18,601	18,528	18,510	18,510	18,507
Blaenau Gwent	9,515	9,474	9,434	9,420	9,392	9,409	9,407	9,410	9,388	9,360	9,350
Torfaen	10,219	10,200	10,162	10,170	10,160	10,107	10,065	9,993	10,056	10,044	10,056
Monmouthshire	6,094	6,027	5,999	5,974	5,961	5,961	5,936	5,877	5,877	5,853	5,853
Newport	14,763	14,721	14,734	14,685	14,639	14,615	14,615	14,502	14,456	14,457	14,485
Cardiff	32,515	32,362	32,359	32,277	31,956	32,313	32,212	32,132	31,960	32,235	31,989
Wales	298,082	297,597	296,973	296,061	294,836	295,046	294,002	292,861	292,406	292,628	292,516

(a) Source: Datatank Connect

Table A3: CTRS caseload by age and local authority

	Pensioner Caseload		Working Age Caseload	
	Number of Live Cases March 2017	Change since March 2016 (%)	Number of Cases March 2017	Change since March 2016 (%)
Isle of Anglesey	2,975	46.2	3,451	53.6
Gwynedd	4,969	49.6	5,056	50.4
Conwy	5,117	47.3	5,712	52.7
Denbighshire	4,478	44.1	5,685	55.9
Flintshire	5,490	47.6	6,053	52.4
Wrexham	5,244	43.5	6,798	56.4
Powys	4,654	48.9	4,860	51.0
Ceredigion	2,424	43.8	3,104	56.2
Pembrokeshire	4,707	43.7	6,060	56.3
Carmarthenshire	7,321	43.3	9,406	55.6
Swansea	9,272	38.8	14,631	61.2
Neath Port Talbot	6,906	38.6	10,971	61.4
Bridgend	5,537	39.2	8,599	60.8
Vale of Glamorgan	4,025	40.4	5,945	59.6
Rhondda Cynon Taf	10,316	40.0	15,503	60.0
Merthyr Tydfil	2,630	38.8	4,147	61.1
Caerphilly	7,769	42.0	10,738	58.0
Blaenau Gwent	3,744	40.0	5,600	59.9
Torfaen	4,016	39.9	6,019	59.9
Monmouthshire	2,776	47.4	3,067	52.4
Newport	5,263	36.3	9,222	63.7
Cardiff	10,297	32.2	21,471	67.1
Wales	119,930	41.0	172,098	58.8

(a) Source: Datatank Connect

(b) These figures include 488 cases, for which the age of the claimant is unknown

Table A4: CTRS caseload by income status, March 2017 (a)

	(All)	(Passported Status)		(Type of Passported Benefit)			
	Total	Non-Passported	Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	6,443	2,158	4,285	518	440	1,268	2,059
Gwynedd	10,025	3,251	6,774	805	519	2,066	3,384
Conwy	10,829	3,384	7,445	891	504	2,512	3,538
Denbighshire	10,163	3,269	6,894	991	381	2,500	3,022
Flintshire	11,543	4,345	7,198	1,080	352	2,435	3,331
Wrexham	12,055	4,189	7,866	1,366	502	2,692	3,306
Powys	9,521	3,512	6,009	626	280	2,074	3,029
Ceredigion	5,528	1,845	3,683	387	189	1,382	1,725
Pembrokeshire	10,768	3,377	7,391	1,058	664	2,403	3,266
Carmarthenshire	16,911	5,372	11,539	1,458	833	4,246	5,002
Swansea	23,903	6,809	17,094	2,431	1,257	6,982	6,424
Neath Port Talbot	17,877	5,694	12,183	1,870	801	5,146	4,366
Bridgend	14,137	4,942	9,195	1,573	717	3,527	3,378
Vale of Glamorgan	9,970	3,349	6,621	1,036	507	2,426	2,652
Rhondda Cynon Taf	25,819	6,848	18,971	3,071	1,462	7,575	6,863
Merthyr Tydfil	6,784	1,938	4,846	795	430	1,881	1,740
Caerphilly	18,507	5,114	13,393	1,974	1,219	5,050	5,150
Blaenau Gwent	9,350	2,839	6,511	907	634	2,650	2,320
Torfaen	10,056	3,551	6,505	1,048	419	2,540	2,498
Monmouthshire	5,853	2,214	3,639	430	193	1,307	1,709
Newport	14,485	4,174	10,311	1,781	996	3,924	3,610
Cardiff	31,989	10,193	21,796	3,605	2,094	8,855	7,242
Wales	292,516	92,367	200,149	29,701	15,393	75,441	79,614

(a) Source: Datatank Connect

Table A5: Households with a dependent child by income status and local authority, March 2017 (a)

	(All)	(Type of Passported Benefit)				
	All	Non-Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	1582	686	405	169	296	26
Gwynedd	2309	982	641	219	429	38
Conwy	2563	1,054	727	201	546	35
Denbighshire	2788	1,164	782	170	620	52
Flintshire	3315	1,472	888	169	732	54
Wrexham	3494	1,399	1,105	240	705	45
Powys	2052	990	497	104	431	30
Ceredigion	1290	626	294	61	281	28
Pembrokeshire	2895	1,108	857	274	607	49
Carmarthenshire	4380	1,654	1,144	356	1,173	53
Swansea	6249	2,249	1,855	494	1,572	79
Neath Port Talbot	4830	1,782	1,382	345	1,241	80
Bridgend	4086	1,634	1,241	300	858	53
Vale of Glamorgan	3049	1,349	841	197	624	38
Rhondda Cynon Taf	7098	2,032	2,388	630	1,941	107
Merthyr Tydfil	1937	572	629	210	488	38
Caerphilly	5016	1,479	1,490	593	1,372	82
Blaenau Gwent	2371	734	680	270	642	45
Torfaen	2823	1,136	785	201	655	46
Monmouthshire	1413	688	331	69	305	20
Newport	4613	1,581	1,453	451	1,053	75
Cardiff	11106	4,706	2,940	946	2,289	225
Wales	81,259	31,077	23,355	6,669	18,860	1,298

(a) Source: Datatank Connect

Table A6: Households with a dependent child under 5 by income status and local authority, March 2017 (a)

	(All)	(Type of Passported Benefit)				
	All	Non-Passported	Income Support	Jobseekers Allowance	Employment Support Allowance	Pension Credit (Guarenteed Credit)
Isle of Anglesey	661	268	272	39	80	2
Gwynedd	978	359	445	68	102	4
Conwy	1,023	407	448	43	123	2
Denbighshire	1,175	454	491	49	172	9
Flintshire	1,234	512	536	36	144	6
Wrexham	1,378	503	642	70	154	9
Powys	759	319	317	31	90	2
Ceredigion	570	247	212	21	86	4
Pembrokeshire	1,212	390	589	83	145	5
Carmarthenshire	1,762	578	757	82	336	9
Swansea	2,621	811	1,289	120	395	6
Neath Port Talbot	1,926	624	884	76	334	8
Bridgend	1,641	540	794	64	237	6
Vale of Glamorgan	1,283	494	564	44	174	7
Rhondda Cynon Taf	2,998	645	1646	164	526	17
Merthyr Tydfil	833	187	451	54	135	6
Caerphilly	1,955	505	960	154	327	9
Blaenau Gwent	995	250	491	77	172	5
Torfaen	1,164	419	521	48	171	5
Monmouthshire	519	223	209	17	68	2
Newport	1,892	645	910	111	218	8
Cardiff	4,811	1,950	2,028	229	561	43
Wales	33,390	11,330	15,456	1,680	4,750	174

(a) Source: Datatank Connect

Table A7: CTRS caseload by council tax band, March 2017 (a)

	A-	A	B	C	D	E	F	G	H	I	Total
Isle of Anglesey	10	2,077	2,057	1,128	706	347	99	18	1	0	6,443
Gwynedd	0	2,704	4,018	1,896	791	458	131	23	3	1	10,025
Conwy	0	2,535	2,769	3,385	1,337	563	189	43	8	0	10,829
Denbighshire	0	2,013	2,911	3,574	1,024	408	170	55	7	1	10,163
Flintshire	0	2,032	3,191	4,034	1,231	671	293	82	4	5	11,543
Wrexham	2	2,183	4,530	3,513	1,046	510	204	48	16	3	12,055
Powys	4	2,093	2,726	2,246	1,083	786	444	121	13	5	9,521
Ceredigion	0	523	1,704	1,552	905	687	130	27	0	0	5,528
Pembrokeshire	0	2,648	2,897	3,088	1,131	750	205	36	9	2	10,768
Carmarthenshire	15	3,988	7,459	2,948	1,346	849	262	44	0	0	16,911
Swansea	14	8,413	8,746	3,875	1,776	693	303	65	14	4	23,903
Neath Port Talbot	0	6,641	8,729	1,587	603	239	66	11	1	0	17,877
Bridgend	8	4,819	4,770	2,703	1,146	487	165	33	5	1	14,137
Vale of Glamorgan	0	576	2,838	3,626	1,720	735	321	123	24	7	9,970
Rhondda Cynon Taf	0	16,985	5,500	2,356	615	250	85	25	3	0	25,819
Merthyr Tydfil	16	5,174	1,171	228	131	49	13	2	0	0	6,784
Caerphilly	0	6,761	7,306	3,236	870	231	79	17	4	3	18,507
Blaenau Gwent	20	7,279	1,580	313	112	40	6	0	0	0	9,350
Torfaen	10	3,081	4,100	2,340	292	155	68	10	0	0	10,056
Monmouthshire	0	166	1,647	1,736	1,410	452	259	137	40	6	5,853
Newport	0	3,541	5,374	3,714	1,239	414	149	48	6	0	14,485
Cardiff	7	2,546	8,471	10,192	6,639	2,890	990	211	37	6	31,989
Wales	108	88,778	94,494	63,270	27,153	12,664	4,631	1,179	195	44	292,516

(a) Source: Datatank Connect