



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

**2019/2020**

**2020/2021**



## **Contact Details**

### **Council Tax Reduction Review Panel**

Glasgow Tribunals Centre

20 York Street

Glasgow

G2 8GT

**Tel: 0141 302 5840**

**(E-mail)** [CTRRPAdmin@scotcourtribunals.gov.uk](mailto:CTRRPAdmin@scotcourtribunals.gov.uk)

**(Website)** <https://www.counciltaxreductionreview.scot>

**This website domain was updated in March 2021**

Scottish Courts & Tribunals Service

[www.scotcourtribunals.gov.uk](http://www.scotcourtribunals.gov.uk)



# **COUNCIL TAX REDUCTION REVIEW PANEL**

**Fourth bi-annual report of CTRRP:**

**Financial years 2019/20 & 2020/21**

***Foreword by Donald W. Ferguson, Senior Convener***

The Panel continues to be based within the Glasgow Tribunal Centre in York Street, Glasgow. This report covers the two year period to end March 2021.

However, these could scarcely be two more different years given the extraordinary events of the coronavirus pandemic from March 2020 to date.

In the year to end of March 2020, the Panel saw a slight reduction in valid applications- 57 (compared with 65 for the previous 12 months period). The trend has been downwards, probably due in the main to the reducing number of council tax reduction claimants in Scotland during that period.

The “covid year” to March 2021 saw a further fall in valid applications to 42. There is no doubt that was due to the impact of the pandemic. There must be some concern that potential claimants were not able to access local authority offices as easily as at normal times for advice and, similarly, were having some difficulty in contacting advice organisations for help. I have been in discussion with the IRRV (the organisation of local authority officers dealing with council tax and rating matters) at various times during the crisis to exchange information and discuss what more can be done to assist potential claimants.

However, the fall in applications received by us does not tell the whole story. Possibly because the Panel’s website is easy to find on the internet, our administration staff have received a significant number of enquiries throughout the pandemic, on every aspect of council tax and CTR. They were able to redirect these calls and e-mails to the correct organisations and I must pay tribute to Ann Duncan (manager) and Shannon Graham (clerk) for their efforts in helping members of the public in this way and for all their support since they joined CTRRP.

With regard to the holding of hearings during the pandemic, we are able to offer telephone hearings to parties and these have proceeded without undue difficulty. We hope to be able to offer video hearings during the second half of 2021 to provide a more personal hearing. However, we understand from other jurisdictions that videoconferencing can be difficult for some members of the public, depending on the type of device they have, and so telephone hearings will also remain available until such time as we can resume face to face hearings. There is no doubt that with regard to applicants in distant locations, even after most things have returned to normal, the Panel is likely to continue to utilise telephone and video conference hearings if such formats are more convenient to parties than attending a hearing venue.

I am immensely grateful to the Panel’s admin staff Ann and Shannon for all their hard work and support over the past year and also to the remaining legal conveners- Ms M. Porter, Mr. P. Doyle and Mr K. Duffy for their dedication, support and expertise. The last face to face training event for conveners was held in February 2020. We intend to hold the next one later this year, online if necessary, as our annual training event is very much valued by the conveners and administrative staff.

## **COUNCIL TAX REDUCTION REVIEW PANEL**

In past reports, I have advised of initiatives taken by the Panel with regard to recommending the amendment of the Council Tax Regulations as the need arises. There has been no such requirement for that during the currency of this report. The most important development has been changes in UK legislation requiring a more flexible approach to be taken when assessing the income periods of Universal Credit claimants who are in in the work place. Unfair outcomes for some claimants filtered through to those also eligible to claim CTR in Scotland, producing adverse results with regard to the amount of CTR awarded. It has been gratifying to see this anomaly resolved satisfactorily.

The Panel was created in 2013 and so we have reached the 8 year mark. At the outset, it was regarded as a temporary resource until the possible replacement of council tax by an alternative scheme. We are still here! The Panel continues to be outwith the Scottish Tribunal chamber structure although managed by SCTS for the Scottish Government. However, the Panel is now well established and I am entirely confident that we can continue to provide a dedicated, efficient and effective service to the people of Scotland in the area of council tax reduction for as long as this is required.

As ever, I am also grateful to my colleagues Robin Haynes and Ben Haynes (not related!) at the Council Tax Policy Unit in the Local Government Division of the Scottish Government at Victoria Quay, Edinburgh for their continuing interest and support.

***Atlantic Quay, Glasgow  
June 2021***

---

# COUNCIL TAX REDUCTION REVIEW PANEL

## Outcome Breakdown April 2019 to March 2020

<b>Outcome Type</b>	<b>Total</b>	<b>%</b>	<b>*Days</b>
Decided - Reduction Rejected	13	21.67%	153.31
Decided - Reduction Upheld	7	11.67%	252.86
Lapsed (Revised LA Decision)	22	36.67%	87.91
Rejected - Incomplete	2	3.33%	40.50
Rejected - Invalid (Other)	5	8.33%	99
Withdrawn	11	18.33%	51.00
<b>Total</b>	<b>60</b>	<b>100.00%</b>	<b>113.90</b>

For the financial year April 2019 to March 2020, **60 applications** were processed to completion. The amounts for each type of outcome are displayed above along with a percentage value of the total. Outcomes on cases which ran on from the previous financial year are included.

\* Refers to average days lapsed from application received to closed.

<b>2019/20 Hearings</b>	
Oral	<b>15</b>
Paper Decision	<b>5</b>
N/A	<b>40</b>

For the financial year April 2019 to March 2020 the outcomes 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.

Brought forward from 2018/19 **22** applications and carried forward to 2020/21 **19** applications.

## COUNCIL TAX REDUCTION REVIEW PANEL

### Local Authority Breakdown April 2019 to March 2020

<b>2019-2020 LA Totals</b>	
Aberdeen City	1
Aberdeenshire	0
Angus	0
Argyll and Bute	1
City of Edinburgh	5
Clackmannanshire	0
Dumfries and Galloway	2
Dundee City	0
East Ayrshire	3
East Dunbartonshire	1
East Lothian	1
East Renfrewshire	2
Comhairle nan Eilean Siar	0
Falkirk	2
Fife	2
Glasgow City	13
Inverclyde	2
Midlothian	1
Moray	0
North Ayrshire	1
North Lanarkshire	5
Orkney	0
Perth and Kinross	0
Renfrewshire	11
Scottish Borders	0
Shetland	0
South Ayrshire	0
South Lanarkshire	3
Stirling	0
West Dunbartonshire	0
West Lothian	0
The Highland Council	1
<b>TOTAL</b>	<b>57</b>

The number of applications received from each Local Authority in Scotland are shown in the above table. The figures represent the total amount of applications received in the financial year, which is distinct from the total applications processed to a conclusion within the financial year as some applications from the previous year are carried forward.

A graphical representation of all figures from 2019/2020 can be found at Appendix 1.

## COUNCIL TAX REDUCTION REVIEW PANEL

### Outcome Breakdown April 2020 to March 2021

<b>Outcome Type</b>	<b>Total</b>	<b>%</b>	<b>Days</b>
Decided - Reduction Rejected	21	44.68%	133.76
Decided - Reduction Upheld	2	4.26%	163.00
Lapsed (Revised LA Decision)	13	27.66%	66.92
Rejected - Incomplete	2	4.26%	47.00
Rejected - Invalid (Other)	3	6.38%	55.67
Withdrawn	6	12.77%	72.17
<b>Total</b>	<b>47</b>	<b>100.00%</b>	<b>99.98</b>

For the financial year April 2020 to March 2021 **47 applications** were processed to completion. The amounts for each outcome are displayed above along with a percentage value of the total. Outcomes on cases which ran on from the previous financial year are included.

<b>2020/21 Hearings</b>	
Teleconference	<b>8</b>
Paper Decision	<b>15</b>
N/A	<b>24</b>

**\* Including 1 double teleconference hearing day**

For the financial year April 2020 to March 2021 the outcomes 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.

Brought forward from 2019/20 **19** applications and carried forward to 2021/22 **14** applications.

# COUNCIL TAX REDUCTION REVIEW PANEL

## Local Authority Breakdown April 2020 to March 2021

2020-2021 LA Totals	
Aberdeen City	0
Aberdeenshire	4
Angus	0
Argyll and Bute	2
City of Edinburgh	3
Clackmannanshire	0
Dumfries and Galloway	0
Dundee City	0
East Ayrshire	0
East Dunbartonshire	3
East Lothian	1
East Renfrewshire	0
Comhairle nan Eilean Siar	0
Falkirk	0
Fife	1
Glasgow City	14
Highland	1
Inverclyde	1
Midlothian	0
Moray	0
North Ayrshire	0
North Lanarkshire	2
Orkney	0
Perth and Kinross	1
Renfrewshire	6
Scottish Borders	0
Shetland	0
South Ayrshire	0
South Lanarkshire	2
Stirling	0
West Dunbartonshire	0
West Lothian	1
<b>TOTAL</b>	<b>42</b>

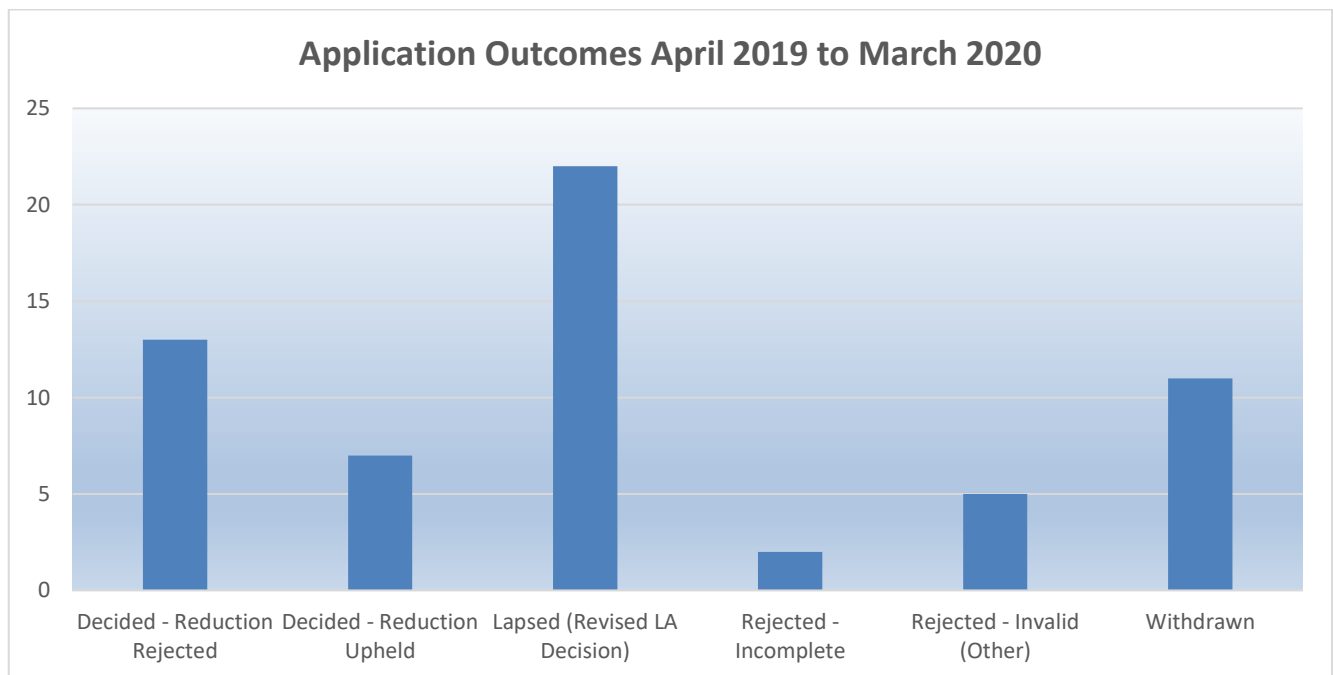
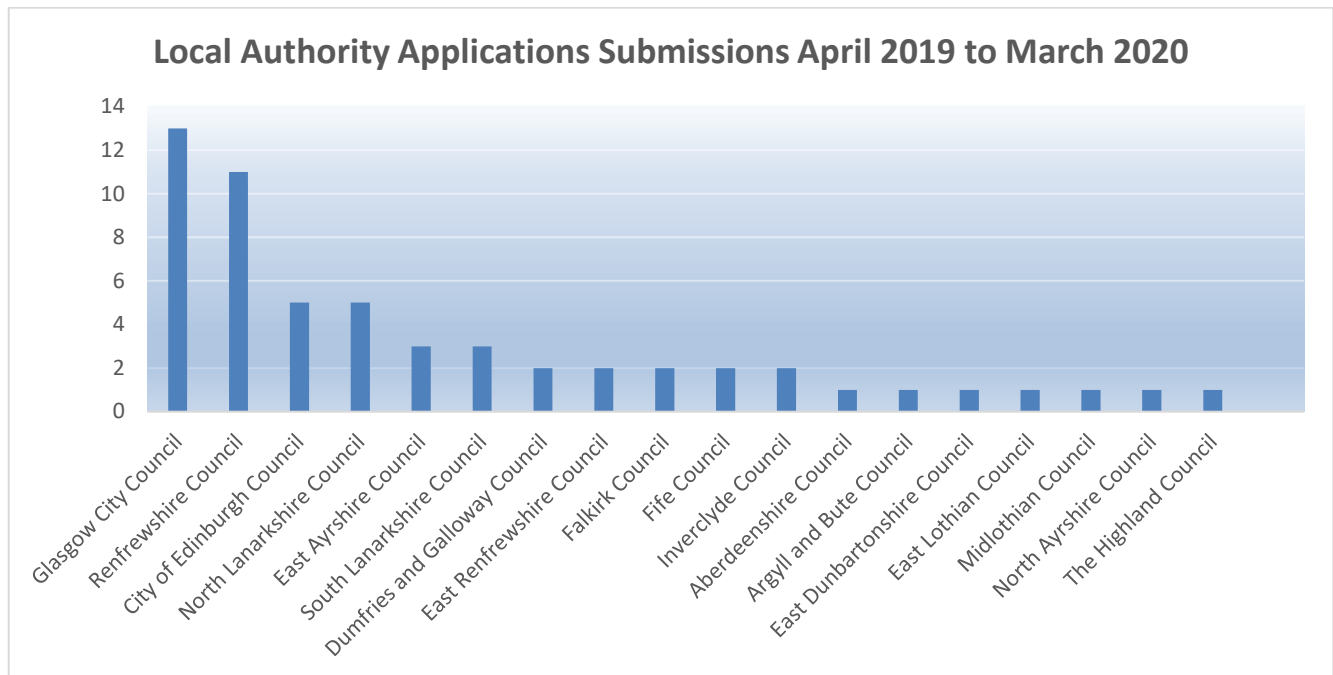
The number of applications received from each Local Authority in Scotland are shown in the above table. The figures represent the total amount of applications received in the financial year which is distinct from the total applications processed to a conclusion within the financial year as some applications from the previous year are carried forward.

A graphical representation of all figures from 2019/2020 can be found at Appendix 2.



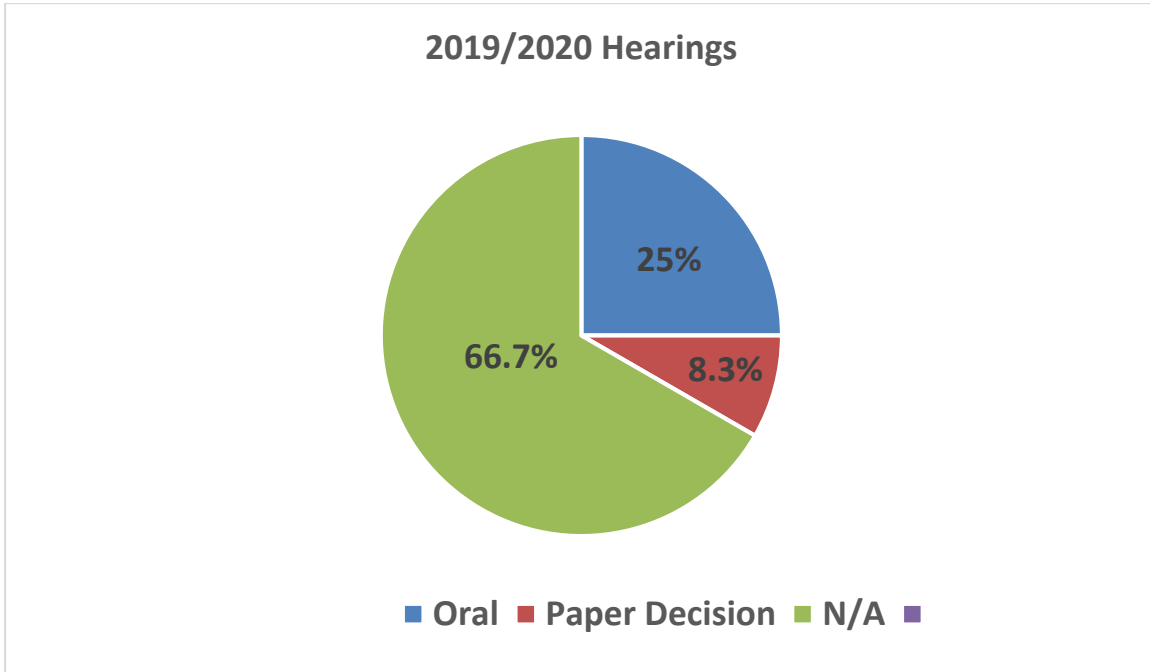
# COUNCIL TAX REDUCTION REVIEW PANEL

## APPENDIX ONE

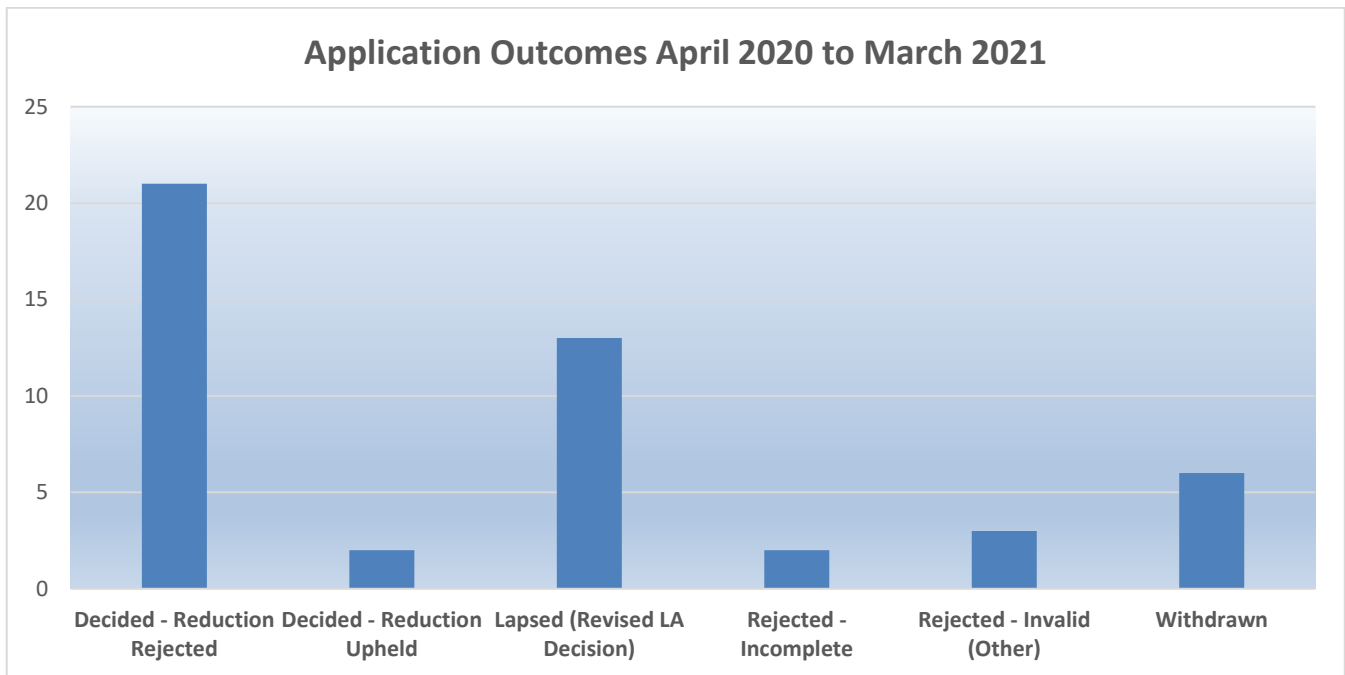
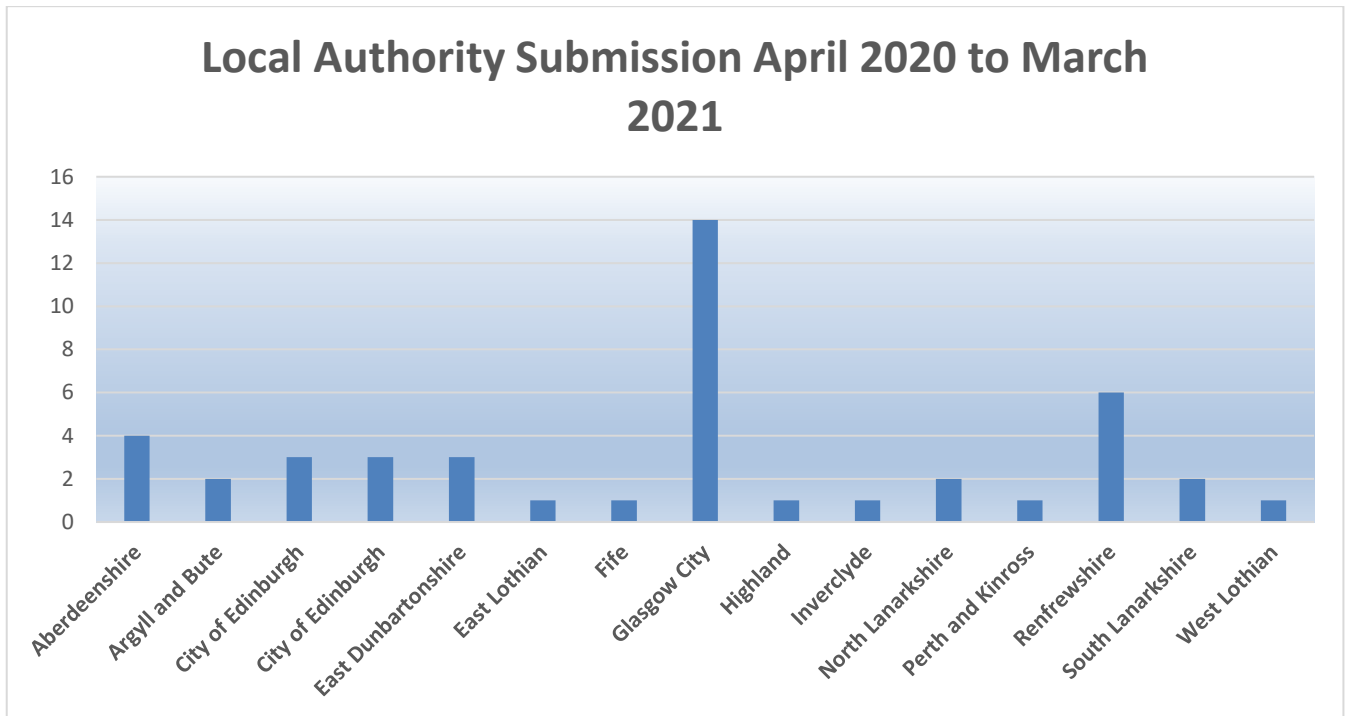


# COUNCIL TAX REDUCTION REVIEW PANEL

## APPENDIX ONE



**APPENDIX TWO**



# COUNCIL TAX REDUCTION REVIEW PANEL

## APPENDIX TWO

