

Report to:	Deputy Leader of the Council
Date:	7 March 2023
Title:	Council Tax Support Fund
Report of:	Tim Whelan, Director of Service Delivery
Cabinet member:	Zoe Nicholson, Deputy Leader of the Council, Cabinet member for Finance and Assets
Ward(s):	All
Purpose of report:	To consider the proposed Council Tax Support Fund Scheme
Decision type:	Non key decision
Officer recommendation(s):	<p>(1) The Leader approves the Council Tax Support Fund Scheme as set out in this report</p> <p>(2) The Leader grants the Director of Service Delivery delegated authority to implement and, if necessary, amend the Scheme, such delegated authority to include any measures necessary for or incidental to its management and administration</p>
Reasons for recommendations:	Executive approval is required for the Scheme which will be used for the purposes of administering the scheme
Contact Officer(s):	<p>Name: Bill McCafferty Post title: Lead for Income Maximisation and Welfare E-mail: bill.mccafferty@lewes-eastbourne.gov.uk Telephone number: (01323) 415171</p>

1 Introduction

1.1 Alongside the provisional Local Government Finance Settlement on 19th December 2022, the Government announced £100m of additional funding for local authorities to support the most vulnerable households in England.

This funding will allow councils to deliver additional support to the 3.8 million households already receiving council tax support, whilst also providing councils with the resources and flexibility to determine the local approaches to support other vulnerable households in their area.

The Council will receive funding of £168,249 plus an unknown amount of New Burdens funding. The proposed Council Tax Support Fund scheme has to be in

place prior to the issuing of the annual council tax bill in March 2023 and the fund must be spent by 31 March 2024.

The Government expects local authorities to use the majority of their funding allocations to reduce bills for current working age and pension age Local Council Tax Support (LCTS) claimants by up to £25.00. Councils can use their remaining allocation as they see fit to support vulnerable households with council tax bills.

2 Proposed scheme

- 2.1 There are approximately 1,700 LCTS claimants in Lewes District who would, under the Council Tax Support Scheme, qualify for an award of up to £25.00. This would amount to a total of c£43,000 if paid to each claimant, leaving £91,000 for the Council to use as it sees fit.
- 2.2 Exercising that discretion, it is proposed to make an additional award of up to £55.00 to those who qualify for the £25.00 award.
- 2.3 This would leave £29,000 to make awards to new LCTS claimants and to add funds to the Council's Exceptional Hardship Scheme, which is used to provide financial assistance to those struggling to pay their Council Tax Bills.
- 2.4 The proposed criteria for the main scheme, i.e. not the discretionary element, are that:
- The taxpayer is in receipt of a Council Tax Reduction from the Council
 - The taxpayer has an amount of council tax to pay after the application of any Council Tax Reduction, exemption, or discount
 - The maximum award under the main scheme will be £25.00
 - The award will not put the council tax account into credit
 - The award will be credited to the taxpayer's council tax account
- 2.5 The main awards will be made automatically, with no requirement for the taxpayer to make an application.
- 2.6 Taxpayers will have to apply for a discretionary award which will be considered in line with the Council Tax Exceptional Hardship policy.

3 Financial implications

- 3.1 The government has allocated £168,249 to the Council and have indicated there will be New Burdens Funding to cover our administration costs.
- 3.2 The scheme will be administered through the Academy system and there will not be a charge for the functionality.

4 Consultation

- 4.1 This additional funding has been made available by Government as an emergency measure to support vulnerable households in meeting their council

tax liabilities. The very short timescale for implementation does not permit meaningful consultation.

5 Legal Implications

- 5.1 The Leader has authority (per section 9E Local Government Act 2000) to agree the two officer recommendations set out on page 1, since these are executive matters needing urgent implementation before the next scheduled Cabinet meeting.
- 5.2 The Council must operate the Scheme in accordance with the government guidance set out in Appendix 1.

Cleared by Legal Services 28.02.23

Legal ref: 011858-LDC-OD

6 Risk management implications

- 6.1 There is a risk that, without a scheme in place, the Council would be unable to make payments which would result in the council not being able to offer financial support to individuals most in need of help to pay their council tax.

7 Equality analysis

- 7.1 None has been undertaken for the reasons set out above, i.e. this is an emergency measure. However, payments will be made in accordance with government guidance and consistency of approach is being secured through the adoption, as far as possible, of a countywide scheme.
- 7.2 It is our view that the scheme is robust and shows no potential for discrimination.

8 Conclusions

- 8.1 This scheme will provide valuable support to some of the most financially challenged residents helping them to meet their council tax liabilities.
- 8.2 The need to have this scheme in place quickly and for the funds to be spent by 31 March 2024 adds to the need to develop the scheme at pace.

9 Appendices

- Appendix 1 - Council Tax Support Fund guidance, issued by DLUHC on 23 December 2022

10 Background papers

The background papers used in compiling this report were as follows:

- None