Executive decision taken by Lead Member



Decision taken by:

Zoe Nicholson, Deputy Leader of the Council, Cabinet member for Finance and Assets

Date of decision:

7 March 2023

Subject of report:

The Council Tax Support Fund

The Council will receive funding of £168,249 plus an unknown amount of New Burdens funding to provide support those who struggle to pay their council tax. The 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. Councils can use their remaining funds through a discretionary scheme allocation as they see fit to support vulnerable households with council tax bills.

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 during 2023/24
- 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 £80 (£25 from the main fund plus £55 from the discretionary element)
- The award will not put the council tax account into credit
- The award will be credited to the taxpayer's council tax account

Any remaining funds (the discretionary element) will be added to the Council's Exceptional Hardship Policy fund.

Exempt matter (if any as given under Schedule 12A of the Local Government Act 1972)*:*

No

Key decision?:

No

Open summary of decision made:

- (1) To approve the Local Authority's Council Tax Support Fund Policy.
- (2) To grant the Director of Service Delivery delegated authority, to implement, and if necessary, amend the Policy (in consultation with the Lead Member). Such delegated authority will include any measures necessary for or incidental to its management and administration

Reason(s) for decision:

This is a new scheme which needs to be implemented as a matter of urgency and so executive approval for the scheme is being sought from the Lead Member. The Lead Member is being asked to authorise the Director of Service Delivery to implement and administer the scheme as there is no existing officer delegation in place.

Alternative options considered:

There are many options available for the discretionary element of the scheme, but the ones chosen represent the most efficient and cost-effective way of dealing with the discretionary fund as well as getting support to those who most need it.

Was an executive councillor(s) consulted before decision was taken?

Yes

If councillor(s) consulted, did they declare any personal interest relating to the decision, had they been given a dispensation in respect of the matter?

Signed:

Councillor Zoe Nicholson, Deputy Leader of the Council