



COUNCIL TAX SUPPORT FUND POLICY: 2023/2024

Local Government Finance Act 1992 s13a(1)(c)

In December 2022 the government announced £100 million of additional funding for local authorities to allow us to deliver additional support to households already receiving council tax support. Councils can make higher council tax increases for 2023/2024 and the funding enables us to provide a council tax reduction of up to £25 to vulnerable households to offset these higher amounts. The funding also allows us the flexibility to determine a local approach to support other vulnerable households.

We have been awarded funding of £250,054 which must be spent during 2023/2024. This will be used to provide the government reduction of £25, plus an additional discretionary local reduction of £25, giving a maximum total reduction of £50. 3,479 claims are eligible to receive this support and it will cost £166,346. Any remaining funding will cover any one-off applications for exceptional circumstances, and a further reduction may be recommended during the year if sufficient funding is still available.

COUNCIL TAX SUPPORT FUND POLICY

1. This policy applies for the financial year 2023/2024 to any person who has a valid Council Tax Support claim.
2. Subject to the policy below, a one-off lump sum reduction under the Council Tax Support Fund will be credited to the council tax account of any person, who for any day between 1 April 2023 and 31 March 2024:
 - a. Has a claim for Council Tax Support, and
 - b. Is entitled to, and awarded, Council Tax Support.
3. The maximum Council Tax Support Fund Grant payable under this Policy is £50, comprising £25 for the government scheme and £25 for the local scheme
4. Only one Council Tax Support Fund Grant will be paid per Council Tax Support claim and per Council Tax account. If more than one Council Tax Support claim exists for the same Council Tax account (for example with joint liability), the maximum Council Tax Support Fund Grant is £50, or the amount subject to Paras 5 and 6 below.
5. If a Council Tax Support claim is in payment on 1 April 2023, the Council Tax Support Fund Grant payable is the lower of:
 - a. £50, or
 - b. The outstanding Council Tax liability for 2023/2024, excluding any amounts for Magistrates Court Costs and Penalties
6. If a Council Tax Support claim starts on a day after 1 April 2023 but before 1 April 2024, the Council Tax Support Fund Grant payable is the lower of:
 - a. £50, or
 - b. The outstanding council tax liability for 2023/2024, calculated from the start date of the Council Tax Support claim to 31 March 2024. Any council tax liability for days before the start date of the Council Tax Support claim is excluded.

7. Subject to Paragraphs 5 and 6 above and paragraph 8 below:
 - a. If a Council Tax Support Fund Grant of less than £50 is awarded and the outstanding Council Tax Liability increases, additional grant will be awarded up to the £50 maximum.
 - b. If the Council Tax Support Fund Grant is awarded and the council tax liability is subsequently reduced the Council Tax Support Fund Grant will be reduced, as applicable, to the lower amount.
8. If a Council Tax Support claimant has a change of address within the borough council's area, and remains the claimant for benefit purposes, they do not qualify for a new Council Tax Support Fund Grant. A claimant can only receive one Council Tax Support Fund Grant up to the maximum amount during 2023/2024
9. The Council Tax Support Fund Grant is awarded as a credit to the council tax account and is not payable by any other method.
10. The Council Tax Support Fund Grant will not decrease the council tax liability on a council tax account to less than £0.
11. When a Council Tax Support Fund Grant is awarded to a council tax account, and there is still an outstanding balance, the council tax instalments will be recalculated to include the amount of the grant.
12. When a Council Tax Support Fund Grant is awarded to a council tax account, and a credit is created as the taxpayer has already paid more than the required amount after the Council Tax Support Fund Grant award, the credit will either be refunded or transferred to another outstanding balance.
13. Any excess Council Tax Support Fund Grant will be reversed from the council tax account and recovered in the normal way.
14. The council may, at its discretion, choose: not to reverse excess Council Tax Support Fund Grant; choose to write off any excess Council Tax Support Fund Grant; or choose not to recover any excess Council Tax Support Fund Grant.
15. The Council Tax Support Fund Grant is payable for any new Council Tax Support claim made on or after 1 April 2024 but backdated to a start date between 1 April 2023 and 31 March 2024, provided the conditions of this Policy are also met.
16. Changes to a Council Tax Support claim or council tax liability made on or after 1 April 2023 but backdated to a date between 1 April 2023 and 31 March 2024 will affect the Council Tax Support Fund Grant as detailed in this policy.
17. Cases not qualifying under the criteria above may be considered in exceptional circumstances. Awards will be decided by the Revenues and Benefits Manager, in consultation with the Council Leader.
18. There is a right of appeal under Section 16(1)(b) of the Local Government Finance Act if a person is aggrieved by any calculation made by the council of the amount which they are liable to pay in respect of council tax. This includes a decision on the amount of Council Tax Support Fund Grant awarded.

19. In the first instance the customer must write to the Revenues Section stating the grounds for appeal against the decision. The Revenues Section will review the appeal and respond within two months. If the customer is still dissatisfied, or if the Revenues Section does not respond within two months, the customer may appeal to the Valuation Tribunal.

Notes:

Full Council approval is not required for this policy as an Officer Delegated Decision has been used to agree the policy details under the following powers:

Cabinet: 8 February 2023 (Council 23 February 2023)
Minute CAB131:

That authority be delegated to the Revenues and Benefits Manager, in consultation with the s151 Officer and Council Leader, to decide the discretionary criteria for government support schemes and discounts where they:

- Are part of a central government support initiative,
- Are funded by central government, and
- Will be administered by the Revenues and Benefits section