

## **BOROUGH COUNCIL OF KING'S LYNN & WEST NORFOLK**

### **COUNCIL TAX SUPPORT COVID-19 HARDSHIP GRANT: 2021/2022**

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

In March 2020 the government made available a £500m fund to local authorities so that each working age Council Tax Support claimant could receive a £150 credit on their council tax account. We implemented and administered this scheme during 2020/2021.

At the end of the year we have a substantial amount of this government funding remaining. This has been rolled forward into 2021/2022 and will be used to continue the scheme in the current financial year. In order to stay within the available funding, and to allow for any caseload increases in autumn and winter 2021, the maximum award will be £100 for 2021/2022.

### **COUNCIL TAX SUPPORT HARDSHIP GRANT POLICY**

1. This policy applies for the financial year 2021/2022 to Working Age Council Tax Support claims only as defined in s1.6 of the Borough Council of King's Lynn & West Norfolk's Council Tax Reduction Scheme 2021/2022
2. Subject to the policy below, a one-off lump sum Hardship Grant will be credited to the council tax account of any person, who for any day between 1 April 2021 and 31 March 2022:
  - a. Has a claim for Council Tax Support that is classed as a Working Age claim, and
  - b. Is entitled to, and awarded, Council Tax Support.
3. The maximum Hardship Grant payable under this Policy is £100
4. Only one Hardship 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 Hardship Grant is £100, or the amount subject to Paras 5 and 6 below.
5. If a Council Tax Support claim is in payment on 1 April 2021, the Hardship Grant payable is the lower of:
  - a. £100, or
  - b. The outstanding Council Tax liability for 2021/2022, excluding any amounts for Magistrates Court Costs and Penalties
6. If a Council Tax Support claim starts on a day after 1 April 2021 but before 1 April 2022, the Hardship Grant payable is the lower of:
  - a. £100, or
  - b. The outstanding council tax liability for 2021/2022, calculated from the start date of the Council Tax Support claim to 31 March 2022. 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 Hardship Grant of less than £100 is awarded and the outstanding Council Tax Liability increases, additional grant will be awarded up to the £100 maximum.

- b. If the Hardship Grant is awarded and the council tax liability is subsequently reduced the Hardship 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 Hardship Grant. A claimant can only receive one Hardship Grant up to the maximum amount during 2021/2022
9. The Hardship Grant is awarded as a credit to the council tax account and is not payable by any other method.
10. The Hardship Grant will not decrease the council tax liability on a council tax account to less than £0.
11. When a Hardship 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 Hardship 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 Hardship Grant award, the credit will either be refunded or transferred to another outstanding balance.
13. Any excess Hardship 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 Hardship Grant; choose to write off any excess Hardship Grant; or choose not to recover any excess Hardship Grant.
15. The Hardship Grant is payable for any new Council Tax Support claim made on or after 1 April 2022 but backdated to a start date between 1 April 2021 and 31 March 2022, 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 2022, but backdated to a date between 1 April 2021 and 31 March 2022 will affect the Hardship Grant as detailed in this policy.
17. 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 discretionary relief awarded.
18. 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 however a Delegated Decision has been used to agree the policy details under the following powers:

**Cabinet: 17 November 2020**

**Para 13:**

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 Covid-19 support schemes and discounts where they:

- Are part of a central government Covid-19 support initiative,
- Are funded by central government, and
- Will be administered by the Revenues and Benefits section