

## Rother District Council

**Report to:** Cabinet

**Date:** 9 October 2023

**Title:** Council Tax Support Fund

**Report of:** Chris Watchman, Revenues and Benefits Manager

**Cabinet Member:** Councillor Jeeawon

**Ward(s):** ALL

**Purpose of Report:** To agree the discretionary element of the Council Tax Support Fund.

**Decision Type:** Non-Key

### Officer

**Recommendation(s):** It be **RESOLVED:** That the:

- 1) Discretionary Council Tax Support Fund proposal outlined in the report be approved; and
- 2) the Interim Deputy Chief Executive / Section 151 Officer be granted delegated authority in consultation with the Cabinet Portfolio Holder for Finance and Governance to make any necessary changes to the policy to ensure the maximum funding is used.

### Reasons for

**Recommendations:** To enable the maximum funding to be used to support low-income households.

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## Introduction

1. On 19 December 2022, the Government, as a result of the impact of rising bills, announced £100m of additional funding for local authorities to support vulnerable households, by providing additional support to those households in receipt of Council Tax Reduction (CTR).
2. The funding is for the 2023/2024 financial year only, with Rother District Council's allocation being £170,647.
3. The Government expects the Council to prioritise the funding to reduce the Council Tax liability of all CTR recipients with an outstanding balance at the start of the 2023/24 financial year by at least £25.
4. CTR recipients were not required to make a separate application to the fund with the reduction having been automatically applied to their new year bill in March 2023.
5. Where a taxpayer's liability for 2023/24 was less than £25, then their liability was reduced to zero.

6. Where a taxpayer's liability for 2023/24 was already zero, no further reduction to their Council Tax bill was applied.
7. Although authorities were asked to reduce bills by up to £25, councils have also been given the discretion to use their remaining allocation as they see fit to support economically vulnerable households.
8. At the start of the financial year 6,937 households were in receipt of CTR of which 4,538 had an outstanding balance and received Council Tax Support Fund payments totalling £112,901.57.

### **Discretionary Scheme**

9. A remaining balance of £57,745.43 is therefore available to be used to make additional awards to CTR recipients who are identified as suffering hardship.
10. It is therefore proposed to use these funds to pay an additional award of up to £12 to CTR recipients with an outstanding Council Tax balance as of 1 September 2023. Resulting in recipients in most cases receiving an additional £37 reduction in total.
11. It is further proposed that any residual funding be used to support the Council's Exceptional Hardship Fund. Any awards would be made using the eligibility criteria for this scheme.

### **Conclusion**

12. Members are asked to approve the discretionary element of the Council Tax support fund as detailed in the report. It is also proposed to grant delegated authority to The Interim Deputy Chief Executive, in consultation with the Cabinet Portfolio Holder for Finance and Governance, to make any further necessary amendment to the scheme to use all the available funding.

### **Implications**

#### **Financial Implications**

13. No direct financial implications, all funding provided by Government.

#### **Legal Implications**

14. No implications.

#### **Human Resources Implications**

15. No implications.

#### **Other Implications**

16. No additional implications.

<b>Other Implications</b>	<b>Applies?</b>	<b>Other Implications</b>	<b>Applies?</b>
Human Rights	No	Equalities and Diversity	No
Crime and Disorder	No	External Consultation	No
Environmental	No	Access to Information	No
Risk Management	No	Exempt from publication	No

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Appendices:	None.
Relevant Previous Minutes:	None.
Background Papers:	None.
Reference Documents:	None.