



**RECORD OF DECISION TAKEN UNDER DELEGATED
AUTHORITY
(Not a Key Decision)**

Date of Decision: 24 November 2022

**Executive Decision or 'Other Decision' to be
published?: Yes**

TITLE: Government Council Tax Energy Rebate Discretionary Scheme

DECISION:

That the original policy is amended to enable an auto award of relief to households in need who would not otherwise be eligible for a council tax rebate under the mandatory A-D scheme, or the original policy document designed for distribution of relief under this scheme

AUTHORITY:

1. That the Corporate Director of Transformation, Housing and Resources be given delegated authority to make any minor/inconsequential amendments to the following Policies:

- WLBC Council Tax Discretionary Energy Support Scheme – Policy Document
- Government Council Tax Energy Rebate Scheme CT Bands A-D - Policy Document
- Government Council Tax Energy Rebate Discretionary Scheme - Policy Document
- Government NNDR CARF Scheme - Policy Document

REASONS FOR DECISION

The reasons for the decision are as set out below.

1.0 BACKGROUND

1.1 Central Government provided the authority with funding to assist those households in need who would not otherwise be eligible for a council tax rebate under the mandatory A – D scheme, known as the Government Council Tax Energy Rebate Discretionary scheme. Whilst funding is provided by Central Government, it was for the Council to decide its own local scheme and determine in each individual case whether to award this particular relief. Government have provided £259,500 funding to the Council; however, all payments will have to be made prior to the 30th November 2022 which is the deadline for this scheme.

1.2 The Policy designed for the purpose of distribution of relief under this scheme was agreed by Cabinet on 7th June 2022. The policy highlighted that payments under the discretionary scheme would be made providing the household has their sole or main residence in a property and as at 1st April 2022 the following conditions are met;

- A single one off payment of £150 will be awarded to any household who resides in property with a Council Tax band E to H **and** in receipt of Council Tax Support; and
- A single top-up amount of £25 will be awarded to any household who resides in a dwelling with a Council Tax band A – D (including properties that have been granted a disabled reduction to Band D) **and** in receipt of Council Tax Support. It should be noted that this will be in addition to the mandatory £150 Council Tax Rebate scheme payment.

2.0 CURRENT POSITION

- 2.1 A targeted campaign to 8,488 potentially eligible households was undertaken (252 x Bands E – H)(8,236 x Bands A – D). Issuing them with a letter to enable them to collect a cash payment from any post office in West Lancashire on 25th August 2022, the window to cash the voucher closed on 30th September 2022.
- 2.2 Outbound calls to eligible households to promote the scheme and encourage them to claim the rebate was undertaken.
- 2.3 If the voucher was not claimed, the £150/£25 payment was credited to the council tax accounts (27 x Bands E- H)(1667 x Bands A - D) on 21st October 2022.
- 2.4 Total spend to date is £243,700 (£15,800 remaining)
- 2.5 Discussions have been held between the Head of Corporate and Customer Services, Customer Experience, Revenues and Benefits Manager and the Revenues Manager to determine how the remaining funding could be applied to accounts to maximise the support to households.
- 2.6 One option has been considered;

A single one-off payment of £135 will be credited to the Council Tax account of eligible households currently in Council Tax Bands E – H providing the household has their sole or main residence in a property and as at 1st April 2022, who are not in receipt of Council Tax Support but are in receipt of one of the following:

- Council Tax Exemption Class U or W
- Council Tax disregard discount because a resident is a carer or is severely mentally impaired (SMI).
- Properties currently in Council Tax Bands F to H that qualify for the disabled reduction (Band E with a disabled reduction would have been awarded under the core scheme)

For additional Information –

Exemption Class U = A dwelling occupied only by a person, or persons, who is or are severely mentally impaired (SMI) who would otherwise be liable to pay council tax or only by one or more severely mentally impaired persons and one or more students, students' foreign spouses and school and college leavers

Exemption Class W = An annexe or similar self-contained part of a property which is occupied by an elderly, disabled or severely mentally impaired relative of the resident living in the remaining part of the property. This exemption applies to dwellings which are occupied but are annexes to another dwelling and where the occupier of the annex is a dependant relative of the person who is resident in the other dwelling. A dependant relative must be over 65, or severely mentally impaired or substantially and permanently physically disabled

Discount Disregard for SMI/Care Worker = The person providing care must not be a disqualified relative namely a spouse/civil partner or the parent of a child under 18 years. The person cared for must be entitled to at least one of the specified state benefits, and must be providing at least 35 hours a week

Disabled Band Reduction - If someone in the household has a disability and requires special adaptations to meet their needs, for example, a second bathroom or kitchen, or extra space for the use of a wheelchair, Council Tax may be reduced by the equivalent of one band. This reduction is regardless of age and the number of occupiers

Ex U - Current case load within this category is 19 x accounts in Bands E to H in receipt of this exemption = £2,565 spend

Ex W – Current case load within this category is 1 x account in Band E in receipt of this exemption = £135 spend

Discount Disregard for SMI/Care Worker – Current case load within this category is 45 x accounts in Band E to H in receipt of this discount = £6,075

Disabled Band Reduction – Current case load within this category is 48 x accounts in Band F to H in receipt of this discount = £6,480

Total Spend = £15,255

Total underspend to be returned to CG = £545.00

3.0 ALTERNATIVE OPTIONS CONSIDERED (IF ANY)

3.1 Return the £15,800 underspend to Central Government. This approach could impact any future support schemes initiated by Central Government, as it may demonstrate that support is not required within the Borough.

4.0 FINANCIAL AND RESOURCE IMPLICATIONS

4.1 Funding for relief awarded under this scheme will be reimbursed by Central Government.

4.2 Administrative resource will be required to administer this scheme – this will be undertaken by existing staff within the Revenues and Benefits service.

5.0 SUSTAINABILITY IMPLICATIONS

5.1 The change to our approach will support eligible households in meeting increased energy, fuel, and other household bills that are likely to increase significantly in the coming months

5.2 Any underspend may impact any future support schemes initiated by Central Government, as it may demonstrate that support is not required within our Borough.

6.0 EQUALITY IMPACT ASSESSMENT

6.1 This decision does not have any direct impact on members of the public, employees, elected members and / or stakeholders, therefore no Equality Impact Assessment is required.

7.0 BACKGROUND DOCUMENTS (For executive decisions and 'Other Decisions that require publishing)

7.1 There are no background documents (as defined in the 2012 or 2014 Regulations) in making this Decision.

8.0 HEALTH AND WELLBEING IMPLICATIONS

8.1 The delivery of the proposed schemes will provide a positive impact on health and wellbeing. It is anticipated that the successful achievement of these policies will *maximise positive and minimise negative impacts in the following areas:*

- Improvements to major health issues
- Supporting residents' mental health
- Cold homes
- Anti-poverty
- Financial Inclusion strategy

9.0 FOR FURTHER INFORMATION PLEASE CONTACT:

Contact Officer: Estelle Dobson

Directorate & Service: Transformation & Resources/Corporate & Customer Services/Customer Experience, Revenues & Benefits

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DATE OF DECISION:

Decision Taker: Chris Twomey, Corporate Director of Transformation, Housing and Resources



Signature: _____

In Consultation with James Pierce, Head of Finance, Procurement and Commercial Property

Signature: _____



NOTES

(Executive Decisions)

1. **ANY CONFLICT OF INTEREST DECLARED BY THE PORTFOLIO HOLDER (Only required where decisions taken in consultation with):**

(Executive Decisions)

2. **IF CONFLICT OF INTEREST EXISTS, DETAILS OF DISPENSATION GRANTED BY THE HEAD OF THE PAID SERVICE:**

(‘Other Decisions’)

3. **THE NAMES OF ANY COUNCILLOR WHO HAS DECLARED A CONFLICT OF INTEREST IN RELATION TO THE DECISION**

***Exempt Information** (To be included only on those Decisions covered by Schedule 12a ie. Exempt information.)

*In all the circumstances of the case the public interest in maintaining the exemption under Schedule 12A outweighs the public interest in disclosing the information.

Appendices

None