RECORD OF DECISION MADE UNDER DELEGATED AUTHORITY

PART 1 – PUBLIC DOCUMENT		

Any interest to declare/ or conflict and any dispensation granted [if applicable]

SERVICE DIRECTORATE: CUSTOMERS

1. DECISION TAKEN

- 1.1 That the scheme at Appendix 1 is approved as the Council's Discretionary Council Tax Rebate Scheme
- 1.2 That any amendments necessary to the schemes be delegated to the Service Director Customers in consultation with the Executive Member for Finance & IT
- 2. DECISION TAKER
- 2.1 Anthony Roche, Managing Director
- 3. DATE DECISION TAKEN:
- 3.1 11 July 2022

4. REASON FOR DECISION

4.1 To ensure that the Discretionary Council Tax rebate (also known as energy rebate) of £150 per eligible household in Council Tax Bands E-H is paid as quickly as possible to assist with the rising cost of energy bills.

5. ALTERNATIVE OPTIONS CONSIDERED

5.1 To follow normal procedures, which would require a decision by Cabinet as per the Constitution terms of reference (5.6.1) This would clearly not be possible if the Council wishes to make these payments quickly. The Discretionary Council Tax Rebate Scheme is discretionary and designed to assist those eligible households in Council Tax Bands E-H. It is essential that we can start making payments to qualifying households as soon as possible to assist with the rising cost of energy bills.

6. CONSULTATION (INCLUDING THE EFFECT ON STAKEHOLDERS, PARTNERS AND THE PUBLIC)

- 6.1 The Executive Member for Finance & IT, Cllr Ian Albert has been consulted and is in support of this scheme.
- 6.2 The Leader of the Council, Cllr Elizabeth Dennis-Harburg and the Chair of Overview and Scrutiny, Cllr David Levett have both been consulted and support this scheme.

7. FORWARD PLAN

7.1 This decision is considered a key decision however has not been referred to in the Forward Plan due to the urgency of needing to implement the scheme on behalf of Government. The scheme is mandatory and therefore the Council has no discretion to make amendments.

8. BACKGROUND/ RELEVANT CONSIDERATIONS

- 8.1 On the 03 February 2022, Government announced the introduction of a Council Tax Rebate in the form of a one-off payment of £150 to eligible households in Council Tax Bands A-D, additionally an announcement was made that £144 million of discretionary funding would be made available for Local Authorities to support households who need support but are not eligible for the Council Tax Rebate.
- 8.2 The Council has been making payments under the mandatory scheme since May 2002, this notice applies only to the discretionary scheme.
- 8.2 The Council Tax Rebate scheme is applicable to the 2022/23 financial year and payments must be made by 30 November 2022.
- 8.3 Whilst this scheme is called the Council Tax Rebate scheme, it is a payment towards the rising cost of energy and not a refund of Council Tax, however customers may choose to have the £150 added to their council tax account which is permissible under the policy.
- 8.4 As there is limited discretionary funding available the Council has decided to distribute the funding in two distinct phases as follows:

Phase 1

- 8.5 A single one-off payment of £150 will be made where the household has their sole or main residence in a dwelling and the following conditions are met:
 - (a) Any household who resides in a dwelling with a Council tax band E-H **and** is in receipt of Council Tax Reduction
 - (a) Any household who resides in a dwelling with a Council tax band F-H **and** is in receipt of reduction under the Council Tax Regulations (Reductions for Disabilities or Disabled Banding Reductions) Those in receipt of this reduction and in Band E were included in the Mandatory scheme.
 - (b) Any household who resides in a dwelling with a Council tax band E-H **and** is in receipt of an exemption under Class U (severely mentally impaired)

Phase 2

- 8.6 It is the Council's intention to open a period for applications to be made for other households who reside in dwellings with Council Tax band E-H. Details of this phase will be made available on the Councils website after Phase 1 payments have been made.
- 8.7 Awards from Phase 2 will be based on the number of applications and level of funding available. For the sake of clarity awards will not exceed £150.
- A property that meets all the eligibility criteria but has a nil liability as a result of Council Tax Reduction will be eligible for the payment. However, a premise which is no one's main or sole residence, a second home or unoccupied premises will not be eligible. Only one payment will be made per eligible household, regardless of the number of occupants or liable council taxpayers.
- 8.6 Where the Council holds a current direct debit instruction for a liable council taxpayer of an eligible household, payment will be made using the bank account details held.

- 8.7 Payment will be made using the bank details held and will be made as soon as practicable.
- 8.8 Where the Council does not hold a current direct debit instruction for an eligible household an application must be made via the Councils website.
- 8.9 The Council has made provision to enable cash payments to be made via the Post Office to eligible households who do not have a bank account. Use of this service will be at the discretion of the Council and will be limited to circumstances where there is no alternative option.

9. LEGAL IMPLICATIONS

- 9.1 The Council Tax Rebate scheme will be implemented by the Council in response to the Government's announcement of a one-off payment of £150 to eligible households to assist with the rising costs of energy.
- 9.2 Section 14.6.5 of the Council's Constitution details the delegation of authority to the Managing Director. 14.6.5 (a) lists the functions delegated to the Managing Director and at 14.6.5 (a) (iv) it states: *In cases of emergency or urgency (where possible in consultation with the Leader of the Council) to carry out any Council or Executive function, power or duty.*
- 9.3 This decision is considered urgent to ensure that the Council can start making payments to eligible households as soon as possible.

10. FINANCIAL IMPLICATIONS

10.1 There are no direct financial implications to the Council. The funding allocation for this scheme is £216,600 which equates to 1,444 payments of £150. Costs associated with administering the scheme will be covered by the allocation of new burdens funding.

11. RISK IMPLICATIONS

- 11.1 Whilst there is no specific date set to make this live, the intention of Government is that the Council can start making payments as soon as possible to support households with the rising costs of energy.
- 11.2 There could be significant reputational risk to the Council if it is seen to be slow in implementing this financial assistance.

12. EQUALITIES IMPLICATIONS

- 12.1 In line with the Public Sector Equality Duty, public bodies must, in the exercise of their functions, give due regard to the need to eliminate discrimination, harassment, victimisation, to advance equality of opportunity and foster good relations between those who share a protected characteristic and those who do not.
- 12.2 The Council is implementing Government policy designed to provide financial assistance to eligible households in response to the increasing costs of energy.

13. SOCIAL VALUE IMPLICATIONS

13.1 The Social Value Act and "go local" policy do not apply to this decision.

14. ENVIRONMENTAL IMPLICATIONS

- 14.1. There are no known Environmental impacts or requirements that apply to this report.
- 15. HUMAN RESOURCE IMPLICATIONS
- 15.1 There are no Human Resources implications in this report.
- 16. BACKGROUND PAPERS
- 16.1 None
- 17. APPENDICES
- 17.1 Appendix 1 Discretionary Council Tax Rebate Scheme 2022 23

NOTIFICATION DATE: 12 July 2022.

Signature of Executive Member Consulted

(Ian Albert, Executive Member for Finance & IT)

Date: 11 July 2022

Signature of Decision Taker

ASSI

Anthony Roche, Managing Director

Please Note: that *unless urgency provisions apply* EXECUTIVE decisions cannot be implemented until 5 clear working days have elapsed after the decision has been taken to allow for scrutiny call-in.