

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 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 31 March 2022

4. REASON FOR DECISION

- 4.1 To ensure that the Council Tax rebate (also known as energy rebate) of £150 per eligible household in Council Tax Bands A-D 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. Council Tax Rebate is a Mandatory Scheme and is effective from 01 April 2022. 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. The Council is also developing a Discretionary scheme to support some eligible household in Bands E-H however that is separate to this scheme and this notice applies only to the mandatory scheme.
- 8.2 The Council Tax Rebate scheme is applicable to the 2022/23 financial year and payments must be made by 30 September 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 Whilst the awarding of payments will be the Council's responsibility, the Department for Levelling Up, Housing and Communities has set some eligibility criteria as follows:
- The chargeable dwelling must be in Council Tax Bands A-D, this includes properties that are valued as Band E but have an alternative valuation band of D as a result of the Disabled Band Reduction.
 - It is someone's sole or main residence or is a chargeable dwelling which receives an exemption under classes N, S, U or W and;
 - The person who is liable to pay council tax (or would be were the property not exempt) is not;
A Local Authority, a corporate body or other body such as a housing association, governmental body or the Government.
- 8.5 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 as soon as possible after the first direct debit payment in April 2022 has been debited, this is to ensure the bank details held are current and valid. Payment will be made to the account for which the direct debit is held only.
- 8.8 Where the Council does not hold a current direct debit instruction for an eligible household it will make reasonable efforts to contact the household and obtain the necessary bank details via a short online application form.
- 8.9 If the Council is unsuccessful in contacting the household but is of the opinion the household meets the eligibility criteria then the payment will be credited to the council tax account.
- 8.10 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 from 01 April 2022.

10. FINANCIAL IMPLICATIONS

- 10.1 There are no direct financial implications to the Council. The funding allocation for this scheme is £6.258m and 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 from 01 April 2022.
- 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 – Council Tax Rebate Scheme 2022 - 23

NOTIFICATION DATE: 01 April 2022.

Signature of Executive Member Consulted

A handwritten signature in black ink, appearing to be 'Ian Albert', written over a horizontal dotted line.

(Ian Albert, Executive Member for Finance & IT)

Date: 31 March 2022

Signature of Decision Taker

A handwritten signature in black ink, appearing to be 'Anthony Roche', written in a cursive style.

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.