



Oversight and Governance

Chief Executive's Department

Plymouth City Council

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Delegated Decisions

Delegated Executive/Officer Decisions

Delegated Executive and Officer decisions are published every Wednesday and are available at the following link - <https://tinyurl.com/ms6umor>

Cabinet decisions subject to call-in are published at the following link - <http://tinyurl.com/yddrql6>

Notice of call-in for non-urgent decisions must be given to the Democratic Support Unit by 4.30 pm on Wednesday 28 September 2022. Please note – urgent decisions and non-key Council Officer decisions cannot be called in. Copies of the decisions together with background reports are available for viewing as follows:

- on the Council's Intranet Site at <https://modgov/mgDelegatedDecisions.aspx>
- on the Council's website at <https://tinyurl.com/jhnax4e>

The decision detailed below may be implemented on Thursday 29 September 2022 if it is not called-in.

Delegated Decisions

I. Councillor Rebecca Smith (Portfolio Holder for Strategic Planning, Homes & Communities):

I.1. Council Tax Rebate Discretionary Fund

(Pages 1 - 16)

EXECUTIVE DECISION

made by a Cabinet Member



REPORT OF ACTION TAKEN UNDER DELEGATED AUTHORITY BY AN INDIVIDUAL CABINET MEMBER

Executive Decision Reference Number – SPHC02 22/23

Decision	
1	Title of decision: Council Tax Rebate Discretionary Fund
2	Decision maker (Cabinet member name and portfolio title): Councillor Rebecca Smith, Portfolio Holder for Strategic Planning, Homes & Communities
3	Report author and contact details: Paul Walshe, Revenues, Benefits and Financial Transactions Service Manager, paul.walshe@plymouth.gov.uk
4	<p>Decision to be taken:</p> <p>Earlier this year the Government announced new measures to help protect millions of households from rising energy costs in 2022-2023. One of these measures is a Council Tax Rebate Discretionary Fund. This funding has been provided to billing authorities to support households who are in need but were not eligible for £150 rebate payment under the main rebate scheme.</p> <p>This decision asks to;</p> <ol style="list-style-type: none"> I. Approve the Discretionary Fund scheme using the proposed eligibility criteria.
5	<p>Reasons for decision:</p> <p>Earlier this year the Government announced new measures to help protect millions of households from rising energy costs in 2022-2023. The first of these measures included a one-off £150 non-repayable rebate for households in England in council tax bands A to D, known as the Council Tax Rebate. This scheme has been delivered by Plymouth City Council and closes shortly.</p> <p>This second measure announced by Government was the Council Tax Rebate Discretionary Fund. This funding has been provided to billing authorities to support households who are in need but are not eligible for the Council Tax Rebate main scheme.</p> <p>Plymouth City Council has been allocated a discretionary fund of £556,500 and can determine locally how best to make use of the funding support (within certain parameters contained in the guidance).</p> <p>The guidance references the fund should be used for those Council Tax payers not eligible under the main scheme, such as those households in bands E to H, or targeted 'top-up' payments to the most vulnerable households.</p> <p>Full details under the guidance can be found here: https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance</p> <p>Any un-spent funding by 30th November 2022 will be required to be repaid to Government.</p> <p>Using the Government provided guidelines and applying these principals against the Council Tax</p>

database, the following eligibility criteria has been developed which aims to support the most vulnerable Council Tax customers as well as maximise the available fund;

Eligibility Criteria	Number of Properties	Discretionary Fund Payment	Cost (£)
Households receiving Council Tax Support (bands E to H)	126	£150	18,900
Households with Severely Mentally Impaired Disregard (bands E to H)	13	£100	1,300
Properties with a Disabled Band Relief (bands F to H)	27	£100	2,700
Households in bands E to H with a Single Persons Discount	1,287	£100	128,700
Top-up payment to Council Tax Support customers in bands A to D	23,000	£17.50	402,500
Total Fund Spend			554,100

6 Alternative options considered and rejected:

There are various options that were considered using the government guidance and the council tax database, the following options were considered before reaching the final eligibility criteria;

Rejected Option 1

This option considered maximising the funding by providing all households in Bands A to D a further 'top-up' payment in addition to the £150 rebate they have already received under the main scheme. The number of eligible households is approximately 110,000.

Eligibility Criteria	Number of Properties	Discretionary Fund Payment	Cost (£)
Top up payment for all households in Bands A to D	110,000	£5	550,000
Total Fund Spend			550,000

This option was rejected as the value of award was very low, noting that these households have already received £150 as a rebate payment. There would also be a high cost to administer this scheme, requiring considerable extra staff resourcing as well as significant postage and print costs to write to all households. This option was also rejected in order to widen the level of support to vulnerable households.

Rejected Option 2

This option considered targeting a 'top-up' payment to those households claiming Council Tax Support (CTS) in Bands A to D (approximately 23,000 households).

Eligibility Criteria	Number of Properties	Discretionary Fund Payment	Cost (£)
Top up payment for all households claiming CTS in Bands A to D	23,000	£24	552,000
Total Fund Spend			552,000

This option was rejected in order to widen the level of support to other vulnerable households in Band E to H.

Rejected Option 3

This option aimed to support the most vulnerable Council Tax customers in Bands E to H. These households did not receive a £150 payment under the main scheme. Eligibility criteria is as follows;

Eligibility Criteria	Number of Properties	Discretionary Fund Payment	Cost (£)
Households receiving Council Tax Support (bands E to H)	126	£150	18,900
Households with Severely Mentally Impaired Disregard (bands E to H)	13	£150	1,950
Properties with a Disabled Band Relief (bands F to H)	27	£150	4,050
All remaining households in bands E	5,186	£102	528,972
Total Fund Spend			553,872

This option was rejected as it does not offer any support to those households in bands A to D, rather it supports band E households who may not be financially struggling to the extent of those households in lower bands.

**NOTE: Eligible household figures based on dataset as in August 2022 and is subject to change*

Do nothing is not a suitable option as this would mean we do not use our funding allocation, which would need to be returned in full to Government.

7 Financial implications and risks:

The Discretionary Fund of £556,500 has been provided by the Government.


The Government has provided additional funding 'New Burdens' to Local Authorities to administer both the main scheme and the discretionary scheme. Plymouth received £144,717, which has been allocated to fund costs in respect of both the main and discretionary fund. Costs include an IT solution (online application form), extra staff resourcing to help administer the scheme, and print and postage costs.

There is no cost to Plymouth City Council.

8	Is the decision a Key Decision? (please contact Democratic Support for further advice)	Yes	No	Per the Constitution, a key decision is one which:	
			x		in the case of capital projects and contract awards, results in a new commitment to spend and/or save in excess of £3million in total
			x		in the case of revenue projects when the decision involves entering into new commitments and/or making new savings in excess of £1 million
			x		is significant in terms of its effect on communities living or working in an area

				comprising two or more wards in the area of the local authority.
	If yes, date of publication of the notice in the Forward Plan of Key Decisions	N/A		
9	Please specify how this decision is linked to the Council's corporate plan/Plymouth Plan and/or the policy framework and/or the revenue/capital budget:	<p>OUR VALUES</p> <p>Democratic, Responsible, Fair</p> <p>Developing a scheme that most helps those in financial need, by providing a fair eligibility criteria.</p> <p>CARING FOR PEOPLE AND COMMUNITIES:</p> <p>Providing extra financial support to Plymouth households who are most impacted by the rising costs of living.</p>		
10	Please specify any direct environmental implications of the decision (carbon impact)	<p>The environmental impact of this scheme is the production and postage of bills/letters to approximately 23,000 households.</p> <p>To reduce this impact, it is suggested that the council does not write to households advising them they are eligible under the scheme, and to instead use social media platforms and newsletters to communicate with residents.</p> <p>The council does still need to issue a new bill for any amendments to a council tax charge. It is proposed that any payments under this scheme are made as a credit, and just 1 bill is issued with a note to explain, rather than both a bill and a letter.</p>		
Urgent decisions				
11	Is the decision urgent and to be implemented immediately in the interests of the Council or the public?	Yes		(If yes, please contact Democratic Support (democraticsupport@plymouth.gov.uk) for advice)
		No	x	(If no, go to section 13a)
12a	Reason for urgency:			
12b	Scrutiny Chair Signature:		Date	
	Scrutiny Committee			

	name:	
	Print Name:	
Consultation		
13a	Are any other Cabinet members' portfolios affected by the decision?	Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>
		(If no go to section 14)
13b	Which other Cabinet member's portfolio is affected by the decision?	Councillor Mark Shayer, Deputy Leader of the Council
13c	Date Cabinet member consulted	12 September 2022
14	Has any Cabinet member declared a conflict of interest in relation to the decision?	Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>
		If yes, please discuss with the Monitoring Officer
15	Which Corporate Management Team member has been consulted?	Name Brendan Arnold
		Job title Service Director for Finance
		Date consulted 12 th September 2022
Sign-off		
16	Sign off codes from the relevant departments consulted:	Democratic Support (mandatory) DS50 22/23
		Finance (mandatory) PI.22.23.224
		Legal (mandatory) MS/39244
		Human Resources (if applicable)
		Corporate property (if applicable)
		Procurement (if applicable)
Appendices		
17	Ref.	Title of appendix
	A	Briefing report for publication (<i>mandatory</i>)
	B	Equalities Impact Assessment (<i>where required</i>)
Confidential/exempt information		
18a	Do you need to include any confidential/exempt information?	Yes <input type="checkbox"/> No <input type="checkbox"/>
		If yes, prepare a second, confidential ('Part II') briefing report and indicate why it is not for

		No	<input checked="" type="checkbox"/>	publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box in 18b below. (Keep as much information as possible in the briefing report that will be in the public domain)				
		Exemption Paragraph Number						
		1	2	3	4	5	6	7
18b	Confidential/exempt briefing report title:							
Background Papers								
19	Please list all unpublished, background papers relevant to the decision in the table below. Background papers are <u>unpublished</u> works, relied on to a material extent in preparing the report, which disclose facts or matters on which the report or an important part of the work is based. If some/all of the information is confidential, you must indicate why it is not for publication by virtue of Part 1 of Schedule 12A of the Local Government Act 1972 by ticking the relevant box.							
Title of background paper(s)		Exemption Paragraph Number						
		1	2	3	4	5	6	7
Cabinet Member Signature								
20	I agree the decision and confirm that it is not contrary to the Council's policy and budget framework, Corporate Plan or Budget. In taking this decision I have given due regard to the Council's duty to promote equality of opportunity, eliminate unlawful discrimination and promote good relations between people who share protected characteristics under the Equalities Act and those who do not. For further details please see the EIA attached.							
Signature				Date of decision	21 September 2022			
Print Name	Councillor Rebecca Smith							

Council Tax Energy Rebate Discretionary Fund

September 2022



1. Introduction

On 3rd February 2022, the Government announced new measures to help protect millions of households from rising energy costs in 2022-2023. The first of these measures included a one-off £150 non-repayable rebate for households in England in council tax bands A to D, known as the Council Tax Rebate. Plymouth City Council has developed its rebate scheme which is currently live and so far over £13 million pounds in payments have been made across 89,000 Council Tax accounts.

This paper is in respect of the Government announced discretionary funding for billing authorities to support households who are in need but are not eligible for the Council Tax Rebate, known as the **Discretionary Fund**.

2. Allocation

Plymouth City Council has been allocated a discretionary fund of £556,500 and can determine locally how best to make use of the funding support (within certain parameters contained in the guidance).

The guidance references the fund should be used for those Council Tax payers not eligible under the main scheme, such as those households in bands E to H who did not receive £150 under the main scheme, or targeted 'top-up' payments to the most vulnerable households.

Full details under the guidance can be found here:

<https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance>

Any un-spent funding by 30th November 2022 will be required to be repaid to Government.

3. Options Appraisal

Whilst the scheme is intended to be discretionary, it is restricted according to certain parameters contained within Government guidelines as well as the limitation of the available Council Tax database. A range of options has been considered on how best to maximise the funding and support those most vulnerable households, which has led to the following eligibility criteria;

Eligibility Criteria	Number of Properties	Discretionary Fund Payment	Cost (£)
Households receiving Council Tax Support (bands E to H)	126	£150	18,900
Households with Severely Mentally Impaired Disregard (bands E to H)	13	£100	1,300
Properties with a Disabled Band Relief (bands F to H)	27	£100	2,700
Households in bands E to H with a Single Persons Discount	1,287	£100	128,700
Top-up payment to Council Tax Support customers in bands A to D	23,000	£17.50	402,500
Total Fund Spend			554,100

This option aims to support the most vulnerable Council Tax customers in Bands E to H. These households did not receive a £150 payment under the main scheme. It also provides an additional 'top-up' payment to those households claiming Council Tax Support across bands A to D. Whilst these households have already received a payment of £150 under the main scheme, it helps provide some much needed extra support whilst maximising our use of the available funding.

**NOTE: Eligible household figures based on dataset as in August 2022 and is subject to change*

4. Other options considered and rejected

It should be noted that in the process of designing a suitable scheme, a number of scenarios and projections have been made using the Council Tax database. The final option is designed to maximise the fund and target support to those most vulnerable households identified from available Council Tax records.

5. Access to the fund

It is proposed that all eligible households who currently pay Council Tax by Direct Debit will receive payment direct into their bank account.

Where Direct Debit details are not held, eligible households will receive a credit to their Council Tax account.

If households wish to claim the credit then they will have the option to request this as a general refund using an online application via our website.

The scheme will close on **31 October 2022** or sooner if all of the available funding has been exhausted.

6. Funding

The Discretionary Fund of £556,500 has been provided by the Government.

7. Costs

The Government has provided additional funding 'New Burdens' to Local Authorities to administer both the main scheme and the discretionary scheme. Plymouth received £144,717, which has been allocated to fund costs in respect of both the main and discretionary fund. Costs include an IT solution (online application form), extra staff resourcing to help administer the scheme, and print and postage costs.

There is no cost to Plymouth City Council.

Author: Paul Walshe, Revenues, Benefits and Financial Transactions Service Manager

Date: 16/08/2022

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EQUALITY IMPACT ASSESSMENT

Finance (Revenues, Benefits and Financial Transactions)



STAGE 1: WHAT IS BEING ASSESSED AND BY WHOM?

What is being assessed - including a brief description of aims and objectives?	Council Tax Rebate Discretionary Fund Scheme. Impact of administering government provided funding to council tax households eligible under the discretionary scheme.
Author	Paul Walshe
Department and service	Finance (Revenues, Benefits and Financial Transactions)
Date of assessment	16 th September 2022

STAGE 2: EVIDENCE AND IMPACT

Protected characteristics (Equality Act)	Evidence and information (eg data and feedback)	Any adverse impact See guidance on how to make judgement	Actions	Timescale and who is responsible
Age	<p>Plymouth The average age in Plymouth is 39.</p> <p>The 2011 census shows a population of 256,384, broken down by age as:</p> <ul style="list-style-type: none"> 0 to 24 : 32.8 percent 25 to 65 : 50.9 percent 65+ : 16 percent <p>The population of Plymouth is currently 263,070, broken down by age as:</p> <ul style="list-style-type: none"> 0 to 24 : 32.1 percent 25 to 64 : 49.8 percent 	It is not possible to determine age data from the council tax database, however the Council Tax discretionary fund has been designed to most benefit those vulnerable households with the rising costs of living. Using council tax records, it has identified groups of households in the following categories; Council Tax Support customers, Severely Mentally impaired households, Disabled Band Relief households, those with single person discounts as well as top-up payments for Council Tax Support households in bands A to D.	No action proposed as the scheme has been designed to consider those most vulnerable households.	N/A

	<ul style="list-style-type: none"> 65+ : 18.1 percent <p>The population is estimated to increase to 274,300 by 2034.</p> <p>During the next 20 years the number of citizens aged 65+ will increase to 22.7 percent of the population as a whole.</p>			
<p>Disability</p>	<p>Plymouth The 2011 census shows the following: Day-to-day activities limited a lot by long-term health problems or disability : 10 percent Day-to-day activities limited a little by long-term health problems or disability : 10.4 per cent</p> <p>Age 16 to 64 with a long-term illness: Limiting a lot : 4.7 percent Limiting a little : 5.5 percent</p> <p>People with disabilities are less likely than average Plymouth residents to be satisfied with the city as a place to live.</p> <p>In 2017, 26,500 residents aged 18 to 24 suffered from common mental health problems (depression, anxiety, OCD), and 11,900 suffered from more than one mental health problem.</p> <p>In 2017/18:</p>	<p>The design of the scheme provides support to those households that receive disabled band relief and Severely Mentally impaired.</p> <p>It is not possible to further determine a disability using the council tax database, other than those households with disabled band relief or severely mentally impaired.</p>	<p>No further action proposed as the scheme already includes those households with a disabled band relief and severely mentally impaired.</p>	<p>N/A</p>

	<p>Number of residents registered with a GP and having a learning disability : 1,845</p> <p>In 2020: Number of residents declared themselves as having a long-term health problem or disability : 31,164</p>			
Faith/religion or belief	<p>Plymouth The 2011 census shows the following: Christian : 58.08 percent Buddhist : 0.34 percent Hindu : 0.22 percent Jewish : 0.07 percent Muslim : 0.81 percent Sikh : 0.03 percent</p>	The fund is available to those households meeting the eligibility criteria which has no bearing on faith/religion or belief.	No action proposed	N/A
Gender - including marriage, pregnancy and maternity	<p>Plymouth The 2011 census shows the following: Males : 49.41 percent Females : 50.59 percent</p>	The fund is available to those households meeting the eligibility criteria which has no bearing on gender.	No action proposed	N/A
Gender reassignment	No data	The fund is available to those households meeting the eligibility criteria which has no bearing on gender reassignment.	No action proposed	N/A
Race	<p>Plymouth The proportion of White British residents in Plymouth is higher compared to the UK average, but</p>	The fund is available to those households meeting the eligibility criteria which has no bearing on race.	No action proposed	N/A

	<p>is falling, from 97 percent in 2001 to less than 93 percent in 2011.</p> <p>BAME communities in Plymouth are very diverse, with Polish, Chinese and Kurdish amongst the largest communities. Forty-three languages are spoken across the city.</p> <p>The 2011 census shows the following: White : 96.15 percent Mixed : 1.28 percent Asian / Asian British : 1.52 percent Black / Black British : 0.65 percent Other : 0.40 percent</p>			
Sexual orientation - including civil partnership	<p>No previous data on sexual orientation. 2017 ONS survey estimates 1.7 percent of the UK population is LGB, therefore approximately 3,649 Plymouth residents.</p>	<p>The fund is available to those households meeting the eligibility criteria which has no bearing on sexual orientation.</p>	<p>No action proposed</p>	<p>N/A</p>

STAGE 3: ARE THERE ANY IMPLICATIONS FOR THE FOLLOWING? IF SO, PLEASE RECORD ACTIONS TO BE TAKEN

Local priorities	Implications	Timescale and who is responsible
Reduce the gap in average hourly pay between men and women.	<p>None identified.</p>	<p>N/A</p>
Increase the number of hate crime incidents reported and maintain good satisfaction rates in dealing with racist, disablist, homophobic,	<p>None identified.</p>	<p>N/A</p>

transphobic and faith, religion and belief incidents.		
Good relations between different communities (community cohesion)	None identified.	N/A
Human rights Please refer to guidance	None identified.	N/A

STAGE 4: PUBLICATION

Responsible Officer: Paul Walshe

Date: 16/09/2022

Strategic Director, Service Director or Head of Service

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