

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.

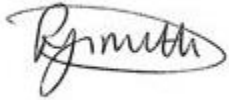
The Government has provided additional funding 'New Burdens' to Local Authorities to administer both the main scheme and the discretionary scheme. Plymouth received £144,717, which has been allocated to fund costs in respect of both the main and discretionary fund. Costs include an IT solution (online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