

Cheltenham Borough Council

Council Tax Section 13A Hardship Policy

Appendix A - Council Tax Support Fund 2023/24

1 Introduction

- 1.1 On 19th December 2022 the Government announced the Council Tax Support fund for local authorities to support the most vulnerable households with 2023/24 council tax bills.
- 1.2 Funding has been allocated based on the Council' share of local council tax support claimants. Cheltenham has received a grant of £173,493.00.
- 1.3 The Government expects Councils to use the majority of funding to provide all recipients of local council tax support ('LCTS') at the start of the financial year 2023-24 with a further reduction in their annual council tax bill of up to £25. The Council can use its remaining funding allocation to award higher amounts to council tax support recipients and support other economically vulnerable households.
- 1.4 The Government requires awards to be monitored closely to ensure they do not exceed the funding allocation.
- 1.5 The Government expects the Council to provide the support using its discretionary powers under s13A (1)(c) of the Local Government Finance Act 1992
- 1.6 This appendix supplements the Council Tax Section 13A Hardship Policy for the financial year 2023/24. Awards will be made to council tax payers as set out in sections 2 to 8 below.
- 1.7 Any reductions made under section 13A (1)(c) of the Local Government Finance Act 1992 must be funded in full by the billing authority, not shared with precepting authorities. The council tax support fund grant will therefore be used to cover the full cost of any reductions awarded under the provision of this appendix.
- 1.8 The details, eligibility criteria and award amounts in this appendix may be amended as a result of changes made by Government, to ensure funding is allocated or to ensure the successful operation of the scheme.

2 Council Tax Support Fund Awards

- 2.1 The council is required to reduce the council tax liability of all council tax support recipients with an outstanding balance at the start of the 2023/24 financial year. It can decide how to allocate the remaining funding
- 2.2 Awards will be made as follows :

Award Type	Who is eligible	Amount
1	Council tax payers with an entitlement to council tax support on the 2023/24 bill for the relevant property on 31 March 2023 No application is required and the reduction will be automatically added to the council tax bill	Maximum £60.00
2	Council tax payers not in receipt of council tax support but being paid housing benefit for the relevant property on 31 March 2023 No application is required and the reduction will be automatically added to the council tax bill	Maximum £60.00
3	Council tax payers where a new application is made and council tax support awarded on the 2023/24 bill for the relevant property on or after 1 April 2023 No application is required and the reduction will be automatically added to the council tax bill	Maximum £50.00
4	Council tax payers not included in 1-3 who meet the eligibility criteria details in section 3 below An application with supporting evidence will be required	Maximum £50.00

- 2.3 Award type 1 will be £25 as required by Government and up to £35 discretionary award to a maximum of £60.
- 2.4 Award Types 2 - 4 are discretionary awards.
- 2.5 Where the 2023/24 council tax bill is reduced to nil no award will be available.
- 2.6 Where the 2023/24 council tax bill, following the application of any discounts, reliefs, exemptions or council tax support, is greater than nil but less than the amount for the relevant award type then the bill will be reduced to nil.
- 2.7 To be eligible for Type 1 and 2 awards the council tax payer must be liable from 1 April 2023.
- 2.8 The reduction is in respect of the council tax liability not the individual. In cases where joint and several liability applies or where there is more than one council tax support claim only one reduction will be applied to the council tax liability.

- 2.9 Council tax payers will not be eligible for more than one award type or for an award which exceeds the maximum value in 2.2 above
- 2.10 Awards will only be made in respect of the property where the council tax payer resides as their sole or main residence
- 2.11 The amount awarded will be subject to amendment where the recipient's council tax support and/or council tax balance changes
- 2.12 All awards will be allocated to reduce the council tax liability and will not be a cash payment
- 2.13 Awards will only be available from this scheme whilst funding is available. Once funding has been allocated the scheme will be suspended.
- 2.14 No award will be made after 31 March 2024

3 Eligibility for non-council tax support recipients (Type 4 awards)

- 3.1 The council is able to decide how to use some of the funding to provide support economically vulnerable households not in receipt of council tax support.
- 3.2 Council tax payers with household income in the range below are able to apply for a reduction of up to £50

Single person	Couple	Lone parent with children	Couple with children	Award Amount
Council Tax Support Fund - Weekly household Income Range £				
£220.01 to £245.00	£363.01 to £395.00	£392.01 to £430.00	£480.00 to £520.00	Up to £50

- 3.3 The stating income levels in 3.2 above start immediately above the highest levels in the Council's tax support scheme for 2023/24.
- 3.4 All applicants with capital above £6,000 will be excluded.
- 3.5 To be considered for an award a council tax support application form must be completed with any requested supporting documentation
- 3.6 No type 4 awards will be considered prior to 1 April 2023

4 Applications and Evidence

- 4.1 An application will only be required for Type 4 awards
- 4.2 To be considered for a Type 4 award council tax payers must complete the council tax support application form and provide the required supporting evidence.

- 4.3 As a minimum applicants will need to provide details of household income and any savings but additional information may be requested.
- 4.4 All supporting evidence must be provided within 21 days of the initial application.
- 4.5 Failure to provide any supporting evidence and information that is requested will lead to the application being refused.

5 Change in Circumstances

- 5.1 Council Tax payers are required to notify the Council within 21 days of any change of circumstances that may affect their entitlement to any reduction on their bill.
- 5.2 Council Tax support Fund awards will be recalculated or cancelled to reflect any change in circumstances that effect entitlement or the amount awarded. This includes:
 - a. Where the council tax liability after discounts, reliefs, exemptions or council tax support reduces to an amount greater than nil but less than the relevant award type
 - b. Entitlement to council tax support in respect of 2023/24 is cancelled
 - c. Council tax payer ceased to liable in respect of 2023/24
 - d. The 2023/24 council tax bill before a council tax support fund award is reduced to below the original award level or to nil
- 5.3 Adjustments will made to reduce or cancel the amount awarded after 31 March 2024

6 Circumstances in which an award will not be made

- 6.1 Where a council tax payer has received an award in respect of one property and subsequently moves to another property a further award will not be made in respect of subsequent properties.
- 6.2 Where the relevant property is not occupied as the council tax payers' main home.
- 6.3 If there is no liability to pay before an award under this policy would be made.

7 Notification of decisions, appeals and complaints

- 7.1 Council tax payers eligible for award Types 1 to 3 do not need to apply and a council tax bill will be issued reducing the liability by the relevant amount.
- 7.2 Successful applicants for a type 4 award will be issued a revised council tax bill reducing the liability by the relevant amount within 21 days of submitting the application and all supporting evidence.

- 7.3 . Unsuccessful applicants for a type 4 award will be notified of the decision within 21 days of submitting the application and all supporting evidence.
- 7.4 Applications will be considered by the Benefits team.
- 7.5 Council Tax Support Fund awards are administered in accordance with the Local Government Finance Act 1992 and are subject to a statutory appeals process. If the applicant disagrees with a decision they must put this in writing giving their reasons, having regard to this policy. This should normally be received by Cheltenham Borough Council within a month of the date of the decision.
- 7.6 A full reconsideration of the decision will be made by a senior officer and the council tax payer will be notified of the decision.
- 7.7 The Council's complaints procedure (available on the Council's website) will be applied in the event of any complaint received about this scheme, apart from the decision not to award a council tax support fund award.

8 Managing the risk of fraud and data sharing

- 8.1 Cheltenham Borough Council will not tolerate any council tax payer falsifying their records or providing false evidence. Anyone who falsely applies for any relief, or provides false information or makes false representation in order to gain relief will face prosecution and any relief awarded will be revoked.
- 8.2 By applying for a council tax support fund award, all applicants give authority to Cheltenham Borough Council to share data for efficient system administration and to protect public funds. This may include sharing data with the Counter Fraud and Enforcement Unit, and Government departments
- 8.3 The council is required to report to the Department of Levelling Up, Housing and Communities on how this funding is allocated.