

Officer decision record

Officer: Rachael Mann, Director (Resources and Property)	Service: Resources and Property
<p>Delegated power being exercised</p> <ol style="list-style-type: none"> 1. On 19 December 2022, the Government announced, alongside the provisional local government finance settlement, the Council Tax Support Fund, in recognition of the impact of rising bills. The fund consists of £100 million of new grant funding in 2023-24 for local authorities to support economically vulnerable households in their area with Council Tax payments. 2. West Suffolk Council has been allocated an amount of funding (£227,547) based on its share of Local Council Tax Support claimants. The Government expects councils to use the majority of the funding to reduce bills for current working age and pension age Local Council Tax Support claimants by up to £25 (where there is still a balance to pay). Councils can then use their remaining allocations as they see fit to support vulnerable households with Council Tax bills. 3. Full details of the Government scheme are set out here: Council Tax Support Fund guidance - GOV.UK (www.gov.uk) 4. This scheme is separate to the locally-agreed changes to the Local Council Tax Support Scheme for 2023-24 recently agreed by West Suffolk Council's Cabinet, which increase the maximum reduction an LCTS recipient can receive to 100 per cent. Because West Suffolk will already be making these changes, the council will have a greater amount of discretionary funding available than councils who have not agreed additional discounts (approximately 60 per cent). 5. Payments will take the form of reductions on households' Council Tax bills. 6. Delegation has been given to the Director for Resources and Property, in consultation with the Portfolio Holder for Resources and Property, to implement in full the Council Tax Support Fund, which is fully funded. 7. This power is being exercised through this decision in order to develop a Council Tax Support scheme in West Suffolk through which Council Tax bill reductions will be applied to eligible residents. 	

Subject of decision	A decision on the implementation of the Council Tax Support Fund following the allocation of funding from Government
Decision taken (specify precise details)	<p>To use the following approach to reduce Council Tax bills for eligible households:</p> <ol style="list-style-type: none"> 1. To apply the required reductions of up to £25 to all current LCTS claimants to their 2023-24 Council Tax bills 2. To maximise use of the fund by providing additional top up payments to all current LCTS claimants to their 2023-24 Council Tax bills 3. To provide additional s13A(1)(c) Exceptional Hardship Payment (EHP) funding, and for that fund to be used by 31 March 2024 (or until the fund is exhausted) to: <ol style="list-style-type: none"> I. support new LCTS claimants with a similar one-off reduction to their 2023-24 Council Tax bills, and II. provide additional support to vulnerable customers via the existing EHP claim form route 4. For the scheme to be administered by Anglia Revenues Partnership
Reasons for the decision (specify all reasons for taking the decision including, where necessary, reference to council policy)	<ul style="list-style-type: none"> • Councils are required to implement the Government’s prescribed arrangements for distributing the Council Tax Support funding from Government • A decision is needed on how to allocate the discretionary funding • The decision was within the delegation given to the Director for Resources and Property
Alternative options considered (if appropriate)	<p>Options for alternative distribution of the discretionary element of the funding were considered. The above option was chosen as the best fit against the following objectives:</p> <ul style="list-style-type: none"> - ensuring the Government’s funding reaches the most vulnerable and those least able to meet the additional costs of Council Tax in 2023-24

	<ul style="list-style-type: none"> - ensuring that customers who face hardship during 2023-24 are included (as opposed to only those who are already in receipt of LCTS on 1 April 2023) - ensuring customers who are not in LCTS but nevertheless face financial hardship can access support (for example, those who are not eligible for LCTS, but for other reasons are genuinely facing hardship) - designing a simple scheme - keeping administrative costs low - making payments as soon as possible
Background/reports/information considered and attached (legal, personnel, financial implications and so on)	Government guidance to local authorities: Council Tax Support Fund guidance - GOV.UK (www.gov.uk)
Parties consulted before the decision has been taken	Resources and Property Portfolio Holder. Cabinet members informed.
Conflicts of interest declared by executive members consulted, including whether the Chief Executive has authorised councillors with conflicts to continue to act	None
Decision	To make available funding to households based on the Council Tax Support Fund scheme guidance and in line with the distribution described above.
Signature and date	