



**NEW FOREST DISTRICT
COUNCIL**

COUNCIL TAX SUPPORT FUND SCHEME

Contents

1.	Background.....	2
2.	Funding	2
3.	The Council Tax Support Fund schemes	2
4.	Notification of decisions.....	3
5.	Implications for other benefits and reductions.....	4
6.	Changes in circumstances.....	4
7.	Review of decisions.....	4
8.	Complaints.....	4
9.	Managing the risk of fraud.....	4
10.	Recovery of amounts incorrectly paid.....	5
11.	Delegated Powers.....	5
12.	Data Protection and use of data	5

1. Background

- 1.1 On 23 December 2022 the government announced the Council Tax Support Fund, stating that as they recognise the impact of rising bills, “the government will be distributing £100 million of new grant funding in 2023/24 for local authorities to support economically vulnerable households in their area with council tax payments.”
- 1.2 This policy covers the administration of the mandatory Council Tax Support Fund, which reduces those receiving Council Tax Support with an outstanding council tax liability by up to £25, and a Discretionary Fund, where local authorities can determine their own approach to supporting economically vulnerable households.
- 1.3 This scheme has been designed based on general guidance issued by the Department for Levelling Up, Housing and Communities. The guidance can be found at: www.gov.uk/government/publications/council-tax-support-fund-guidance
- 1.4 Government has determined that Councils can decide locally how to best make use of the discretionary funding to provide support to vulnerable households with council tax bills.

2. Funding

- 2.1 Government has provided funding to the Council which is to be distributed by 31 March 2024. Payments of the support will be made using our discretionary powers under Section 13A(1)(c) of the Local Government Finance Act 1992.
- 2.2 The government have allocated £208,018 in funding to the council for the mandatory and discretionary schemes, and it expects the council, where possible, to use all of the funding provided. The Council will fully utilise the funding to maximise the support given to vulnerable households with paying their council tax. Any additional assistance, outside of the funding, would fall to be paid by the Council itself. Therefore, once all the allocated funds are exhausted, no further reduction in council tax liability will be made under this policy.

3. The Council Tax Support Fund schemes

- 3.1 The Council Tax Support Fund scheme is separated into two elements, the mandatory scheme and discretionary scheme. In all cases, Government expects billing authorities to apply the reductions to the 2023/24 council tax bills.

Mandatory scheme

- 3.2 Awards will be made to all current non-zero Council Tax Support claimants who on 1 April 2023, are responsible for the payment of council tax and have an outstanding council tax liability for the 2023/24 financial year.

- 3.3 The award will be a maximum of £25.00 per household. To confirm:
- 3.3.1 Where the council tax liability for 2023/24 is, following the application of any relevant discounts and council tax support, £25 or more, a further reduction in council tax liability of £25 will be made;
 - 3.3.2 Where the council tax liability for 2023/24 is, following the application of any relevant discounts and council tax support, greater than nil but less than £25, then a further reduction in council tax liability will be made to reduce the liability to nil, and
 - 3.3.3 Where the council tax liability for 2023/24 is, following the application of any relevant discounts and council tax support, nil, then no further reduction to council tax liability will be made.
- 3.4 Where there are joint tenants of a property, one or both of whom are in receipt of Council tax Support, the maximum Council Tax Support Fund awarded onto the council tax account will be £25.00.
- 3.5 There will be no requirement for any taxpayer to apply for this support as the award will be credited automatically to their council tax account.
- 3.6 The £25 award will be included in the annual council tax bill for the 2023/24 financial year issued in March 2023. Taxpayers who become eligible for Council Tax Support before 1 April 2023 but after the annual bill for 2023/24 has been issued, will receive a revised bill.

Discretionary Scheme

- 3.7 The Council will use residual funding after the application of the mandatory scheme, as detailed in 3.2 and 3.3, to increase the support by up to £10.00 for households eligible in 3.3.1, so that the total support provided is up to a maximum of £35.00. The amount will be applied automatically to the council tax account, along with the Mandatory award, with no need for an application.
- 3.8 Support will also be provided for all those households that claim and are entitled to Council Tax Support during 2023/24 and have an amount of council tax to pay. The amount will be an award of up to a maximum of £35.00, so that if the amount of council tax to pay is less than £35.00 the award will reduce the amount to pay to zero, and where the amount to pay is more than £35.00 the award will be £35.00. Claimants will not need to make a separate application for the award as this will be applied automatically to the council tax account.
- 3.9 The Council may use any residual funding to support economically vulnerable households with their council tax bills throughout 2023/24. Any awards will be applied to the council tax account.

- 3.10 Once the total grant funding has been awarded in the mandatory scheme and in paragraphs 3.7 to 3.9, the discretionary scheme will close, and no further awards will be made.

4 Notification of Decisions

- 4.1 Awards of the mandatory scheme will be notified to claimants in their council tax bill for the 2023/24 year in March 2023, with the amount of Council Tax Support Fund awarded clearly identified.
- 4.2 Where a discretionary award is made throughout 2023/24 a council tax bill will be issued to confirm the amount awarded.
- 4.3 Decisions to effect both the mandatory scheme and the discretionary awards will be taken by officers of the Revenue and Benefit Team in accordance with the terms of this document.

5 Implications for other benefits and reductions

- 5.1 The Council has been advised that the award of any Council Tax Support Fund will be disregarded for the purposes of all means-tested benefits.
- 5.2 Any award made under this scheme shall not affect entitlement to Council Tax Reduction.

6. Changes in circumstances

- 6.1 Where a claimant has a change in circumstances that affects the amount of Council Tax Support, the Council Tax Support Fund award will be recalculated, subject to the maximum award of £35.00.
- 6.2 Where a claimant moves address, any residual Council Tax Support Fund up to a maximum amount of £35.00 can be awarded onto the new council tax account.

7. Review of decisions

- 7.1 Whilst there is no statutory appeal process, the Council will operate an internal review process and will accept an applicant's request for an appeal of its decision by the Service Manager – Revenue and Benefits.
- 7.2 All such requests must be made in writing or by email to the Council, within 10 working days of the Council's decision, and should state the reasons why the applicant is aggrieved with the decision of the Council. New information may be submitted at this stage to support the applicant's appeal. The application will be reconsidered as soon as practicable, and the applicant informed in writing or by email of the decision.

8. Complaints

- 8.1 The Council's 'Complaints Procedure' (available on the Council's website) will be

applied in the event of any complaint received about the administration of this scheme.

9. Fraud

- 9.1 The Council is committed to protecting public funds and ensuring funds are awarded to households that are rightfully eligible to them. Neither the Council, nor Government will accept deliberate manipulation of the scheme and fraud.
- 9.2 An applicant who tries to fraudulently claim a reduction by falsely declaring their circumstances, providing a false statement or evidence in support of their application, may have committed an offense under The Fraud Act 2006.

10. Recovery of amounts incorrectly paid

- 10.1 If it is established that a Council Tax Support Fund has been awarded incorrectly or in error, due to a failure to provide correct or accurate information to the Council by an applicant or their representative(s), the Council will adjust the council taxpayers account and the taxpayer will be sent a bill.

11. Delegated Powers

- 11.1 The Council has implemented this scheme in line with Government requirements and guidance.
- 11.2 Officers of the Council will administer the scheme and the Service Manager – Revenue and Benefits is authorised to make technical scheme amendments to ensure it continues to meet the criteria set by the Council and, in line with Central Government guidance.

12. Data Protection and use of data

- 12.1 All information and data provided by applicants shall be dealt with in accordance with the Council's Data Protection policy and Privacy Notices which are available on the Council's website.