

DELEGATED/URGENT DECISION RECORD

Name and Title of Officer: Karen Henriksen, Head of Resources		Service: Resources – Council Tax	
Delegated Power Being Exercised: Amendment to Policy for Discretionary Council Tax Discounts Under s13A(1)(c) of the Local Government Finance Act 1992.			
Subject of Decision:	Those in receipt of council tax support	Ref.	RES/2020/01
Decision Taken(specify precise details):	<p>To amend the Council's policy to award discretionary council tax discounts to support economically vulnerable people and households in the local area during the financial year 2020-21.</p> <p>The Government has announced a £500m Hardship Fund and the Council will be receiving additional funding of £338,264 to further assist <u>those of working age who claim Council Tax Support</u> by reducing their council tax bills. While the grant equates to £216 per eligible household, the discount awarded will be £150 (or the balance of the bill, if lower) in the bills of those receiving LCTS, holding back the rest to fund new LCTS applicants.</p> <p>Working age recipients of LCTS won't need to make a separate claim for a reduction under this scheme. It will be awarded automatically to those council taxpayers that are eligible. Eligible households will receive a credit on their council tax account. This will be £150 or the amount outstanding on their account if lower.</p> <p>The Government has confirmed that it will fund billing authorities in full for the Discounts and the new burdens cost for delivering the support.</p>		
Consultation Identify nature of any consultation undertaken or required as part of this decision and attach responses.	Consultation with the Chair and Vice Chair of Governance & Resources Committee – Cllrs Bull and Chapman, who both approved the proposal (Cllr Chapman by email 27/03/20 and Cllr Bull by telephone 30/03/20).		
Budget implications. State value of decision and budget used.	Value: £338,264 To be funded by S31 government grant	Budget Head: Council Tax	
Decision to be taken without budgetary provision will need the consent of the Head of Service and Head of Resources	Within budgetary provision? Yes, when offset by grant	If no. Identify budget head Council Tax	Approved by: (Initials.) KH Head of Resources

Reasons for the Decision (specify all reasons for taking the decision including where necessary reference to Council policy, Contract Standing Orders, Financial Regulations)	To support economically vulnerable people and households in the local area during the financial year 2020-21
Alternative Options Considered (if appropriate)	Not to award the Discounts – this would not help residents that are most in need of the financial support at this time and would be contrary to government advice.
List all background/reports/information considered and attached (Legal, Personnel, Financial Implications etc) The allocations and conditions for the Hardship Fund were published on 24 March 2020: https://assets.publishing.service.gov.uk/government/uploads/system/uploads/attachment_data/file/874867/COVID-19_Council_Tax_Hardship_Fund_Guidance.pdf	
Decision:	Amend the Council's policy for Discretionary Council Tax Discounts Under s13A(1)(c) of the Local Government Finance Act 1992 to award discretionary council tax discounts of £150 (or the balance of the council tax bill if lower) to eligible working age recipients of LCTS, as described above, for 2020/21.
Signature of Officer and Date: 9 April 2020	