

**STROUD DISTRICT COUNCIL**  
**STRATEGY AND RESOURCES COMMITTEE**  
**THURSDAY, 2 FEBRUARY 2023**

<b>Report Title</b>	Council Tax Support Fund			
<b>Purpose of Report</b>	To adopt the Council Tax Support Fund for 2023/24.			
<b>Decision(s)</b>	<p><b>The Committee RECOMMENDS to Council that it:</b></p> <p>a) adopts and implements the scheme for 2023/24</p> <p>b) Delegates to the Strategic Director of Resources the ability to make minor changes to the scheme to ensure funding is used effectively.</p>			
<b>Consultation and Feedback</b>	Group leaders of all parties have been consulted together with the section 151 officer along with representatives from other Gloucester authorities			
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<b>Options</b>	The Council could choose not to adopt the scheme			
<b>Background Papers</b>	<a href="#">Department for Levelling Up, Housing and Communities - Council Tax Support Fund Guidance</a>			
<b>Appendices</b>	None			
<b>Implications (further details at the end of the report)</b>	Financial	Legal	Equality	Environmental
	Yes	Yes	Yes	No

**1. INTRODUCTION / BACKGROUND**

- 1.1 The government announced £100 million of additional funding for local authorities to support the most vulnerable households in England providing additional support to those households already receiving council tax support.
- 1.2 The funding is for the 2023/24 financial year with Stroud District Councils allocation being £148,746.
- 1.3 The discount should apply to current claimants that have an outstanding council tax liability for the 2023-24 financial year.
- 1.4 Government expects councils to deliver this using their discretionary powers under s13A(1)(c) of the Local Government Finance Act 1992.
- 1.5 The funding level is finite and therefore the Council, although keen to ensure that awards are given to the maximum number of residents, is conscious that its expenditure cannot exceed that amount.
- 1.6 The funding will be paid out to Councils through a grant under section 31 of the Local Government Act 2003.

## **2. MAIN POINTS**

- 2.1 The government expects local authorities to use the majority of their funding allocations to reduce bills for current working age and pension age Local Council Tax Support claimants by up to £25.
- 2.2 Where a claimants liability for 2023-24 is, following the application of council tax support, less than £25, then their liability would be reduced to nil.
- 2.3 Where a claimants liability for 2023-24 is nil, no reduction to the council tax bill will be available and those bills should not be credited.
- 2.4 There will be no need for any recipient of council tax support to make a separate claim for a reduction under this scheme. As part of our annual billing process in March, we will assess who is eligible for support and automatically apply the discount. We will continue to award discounts to those claiming support for the first time.
- 2.5 We can establish our own local approach to using any remaining funding allocation to assist those in need. This includes council tax relief using our adapted existing discretionary/hardship policies to capture those most likely to be affected by rising bills. The delegation to the Strategic Director of Resources is included to give the ability to make any future changes as are necessary to maximize the support which can be provided to local resident.
- 2.6 Local authorities should maintain a record of support provided and ensure that they are able to monitor and report on the level of expenditure provided to claimants through the provision of additional discounts. Local authorities should also maintain records of the mechanisms and levels of support provided through discretionary schemes.

## **3. CONCLUSION**

- 3.1 The report recommends adopting the Council Tax Support Fund for 2023/24.

## **4. IMPLICATIONS**

### **4.1 Financial Implications**

This scheme is funded in full by central government.

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### **4.2 Legal Implications**

The government have confirmed that they expect local authorities to deliver the grant using their discretionary relief powers under s13A(1)(c) of the Local Government Finance Act 1992 (reductions by billing authority).

Local authorities must ensure that the grant is administered in strict accordance with any conditions set out by central government, which might include:

- a) provision as to the use of the grant;
- b) provision as to the circumstances in which the whole or part of the grant must be repaid.

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### **4.3 Equality Implications**

The council is committed to equality and the fair application of the policy, ensuring that people receive fair outcomes in the standard of service they receive from the Council, regardless of their race, gender, age, religion or belief, sexual orientation, marital or civil partnership status and/or disability in line with the principles set out in the Equality Act 2010.

### **4.4 Environmental Implications**

There are no significant implications within this category.