

STROUD DISTRICT COUNCIL

OFFICER DECISION REPORT

Report Title	Council Tax Hardship Scheme – Covid-19			
Purpose of Report	To record the decision made with regards to adopting the scheme			
Decision(s)	A decision has been made to a. Adopt a Council Tax Hardship Scheme for 2021-22 b. Section 151 officer is authorised to make technical scheme amendments			
Consultation and Feedback	Group Leaders of all four parties have been consulted together with the Chief Executive and Section 151 officer			
Report Author	Simon Killen Revenue and Benefits Manager Email: simon.killen@stroud.gov.uk			
Options	None			
Background Papers	https://www.stroud.gov.uk/council-tax/covid-19-council-tax-hardship-fund-2020-21			
Appendices	Appendix A – Strategy and Resources Committee - 18 June 2020			
Implications (further details at the end of the report)	Financial	Legal	Equality	Environmental
	Yes	Yes	No	No

1. Background to the Council Tax Hardship Scheme

- 1.1 The Council received a grant from Central Government of £628,575 to fund hardship awards. Any awards made by the Council in respect of Covid-19 related hardship is funded by that grant.
- 1.2 Expectations are that Council's will provide all recipients of working age local council tax support with a further reduction in their annual council tax bill of £150, using their discretionary powers to reduce the liability of council tax payers outside of their formal local council tax support scheme design.
- 1.3 Awards of £309,314 made during 2020-21.

2. Eligibility Criteria

- 2.1 The Council Tax Hardship Fund is where those claiming local council tax support would be eligible for an additional discount of up to £150 on their council tax bill. This is for working age claimants only.
- 2.2 There was no requirement to have spent all of the funding in 2020-21 or to return any unspent allocation at the end of the financial year. Where councils have a remaining allocation, the government recognises that this could be best spent supporting vulnerable households during 2021-22.
- 2.3 If an amount of the Hardship Fund remains unspent at the end of the financial year, councils can therefore spend this in a way that is consistent with the aims of the fund as announced by the Chancellor. This should involve the provision of additional support to vulnerable households, through discounts for council tax payers under section 13A 1(c) of the Local Government Finance Act for 2020-21 or 2021-22 liability, or broader welfare support.

3. Award Levels

- We aim to use the remaining grant allocation to again provide support during 2021-22.
- The payment is made out to Councils through a grant under Section 31 of the Local Government Act 2003.

4. Recommendation

The scheme is adopted and implemented by Stroud District Council with immediate effect.

5 Financial Implications

The scheme is fully funded by central government

Andrew Cummings – Strategic Director of Resources
Email: andrew.cummings@stroud.gov.uk

6. Legal Implications

The Government document entitled 'COVID-19 hardship fund– Local Authority Guidance' provides guidance to authorities about the operation and delivery of this additional relief. The expectation is that the majority of the hardship fund will be used to provide council tax relief, alongside existing local council tax support schemes and will be funded by the Government as set out in the report.

The Government expects that billing authorities will primarily use their grant allocation to reduce the council tax liability of individuals in their area, using their discretionary powers under s13A (1) (c) of the Local Government Finance Act 1992.

Patrick Arran –Monitoring Officer
Email: patrick.arran@stroud.gov.uk

7. Equality Implications

There are not any specific changes to service delivery proposed within this decision.

8. Environmental Implications

There are no significant implications within this category