

Policy: Council Tax Support Fund 2023/24

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Contents

Policy: Council Tax Support Fund 2023/24	1
Contents.....	1
1. Purpose	2
2. Scope.....	2
3. Policy	2
3.1 Principles.....	2
3.2 Risk	3
3.3 Assertions.....	3
3.4 Responsibilities	3
4. Related Policies, Standards and Guidelines	4
5. Terms and Definitions	4
6. Enforcement	4
7. Review	4
8. Document Attributes	5
Document Information.....	5
Document Approval	5
Document History	5
Distribution	5
Coverage	5

1. Purpose

The document describes how Broxtowe Borough Council (BBC) will process the Council Tax Hardship Fund 2023/24.

2. Scope

Council tax levels are a matter for local authorities to decide although the government sets referendum principles so that residents can have the final say over excessive increases. In the Autumn Statement 2022 the government announced its intention to increase referendum principles to 3% for core council tax and up to 2% for the Adult Social Care precept, with additional flexibilities for some other authority types for both 2023-24 and 2024-25.

Recognising 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.

Funding will be allocated to councils based on their share of local council tax support claimants according to the latest data. 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 (LCTS) claimants by up to £25. Councils can use their remaining allocation as they see fit to support vulnerable households with council tax bills.

The Government guidance is available at <https://www.gov.uk/government/publications/council-tax-support-fund-guidance/council-tax-support-fund-guidance>

3. Policy

3.1 Principles

BBC will receive funding of £171,201 to support people in the borough through the Council Tax Support Fund 2023/24.

The Government has announced a scheme that will award a mandatory annual payment of £25 to support those on LCTS.

BBC administers an LCTS that supports households on a low income in the Borough. The scheme allows a potential maximum award of 100% against the Council Tax Liability. This aspect of the scheme allows the Council to support households with a greater award than the proposed £25 by the government.

BBC will award £85.00 per LCTS claimant. This award will be automatic and will take place at the creation of the 2023/24 Council Tax bills, commencing on 1 April 2023. All amounts will be pro-rated based on the period of LCTS entitlement.

Where a person is awarded LCTS after 1 April 2023, they will be eligible for a maximum award of £85.00. This award will be pro-rated based on their period of entitlement.

Households excluded from receiving Council Tax Support Fund.

In line with government guidance, those households not receiving LCTS during 2023/24 will not be eligible for the Council Tax Support Fund.

Council Tax Support Fund Award process

BBC will provide automatic awards for those in receipt of LCTS as of 1 April 2023. All awards are pro-rated based on the period of LCTS entitlement. Should a new household be awarded LCTS after 1 April 2023 then they will receive an entitlement that is reflective of the number of days they will be entitled to LCTS.

BBC reserves the right to withdraw the scheme or make alterations based on allocations of funding.

3.2 Risk

As the scheme will be a direct award to households that have already been means-tested for LCTS, the risk level is low. However, BBC does recognise some risks remains and will take the following action to mitigate the impact.

Risk	Mitigation
Not awarding at the point of 2023/24 Council Tax bill creation	BBC will ensure that all new claims are as up-to-date as possible before the new Council Tax Bills are produced for 2023/24.
Ensure full means tests are concluded before LCTS is awarded.	BBC currently awards LCTS based on a full means test. This test includes identification checks. This will remain in place

3.3 Assertions

The Council Tax Support Fund will only be eligible for households receiving LCTS in the financial year 2023/24.

BBC reserves the right to alter the policy and amounts within it.

3.4 Responsibilities

The Benefits Team will be responsible for processing the Council Tax Support Fund.

4. Related Policies, Standards, and Guidelines

- The government's guidance can be found by clicking [here](#)

5. Terms and Definitions

LCTS	-	Local Council Tax Support
BBC	-	Broxtowe Borough Council

6. Enforcement

Any **user** or **administrator** found deliberately contravening this policy **may** be subject to disciplinary action and, where appropriate, legal action.

7. Review

This document will be reviewed before 31 October 2023 to ensure appropriate spending against the allocation.

8. Document Attributes

Document Information

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