

**EXECUTIVE DECISION RECORD**

**REF No EDR 419.22**

<b>A1</b> Service Area	Revenues, Benefits & Customer Contacts
<b>A2</b> Title	Council Tax Energy Rebate scheme
<b>A3</b> Decision Taken By	Deputy Leader/ Chief Officer
<b>A4</b> Chief Officer	Please print name: Sal Khan  Please sign name: <a href="#">Approval by email 270422</a>
<b>A5</b> Leader / Deputy Leader	Please print name: Cllr R Faulkner  Please sign name: <a href="#">Approval by email 280422</a>
<b>A6</b> Date of Decision	28 <sup>th</sup> April 2022

**Confidentiality**

<b>A7</b> Is this Decision confidential by containing exempt information as described in Schedule 12A of the Local Government Act 1972?	No
<b>A7.1</b> If yes, please state relevant paragraph from Schedule 12A LGA 1972.	Paragraph [ ]

**Scrutiny**

**A8** Which Scrutiny Committee should this decision be submitted to? *(Please tick as appropriate)* ✓

Scrutiny (Audit & Value for Money Council Services) Committee

Scrutiny (Community Regeneration, Environment and Health and Well Being) Committee ✓

<b>B1</b> What is the Decision?	To approve the recommendations in section B2 for the Council's Council Tax Energy Rebate scheme.
---------------------------------	--

**B2** What are the reasons for the Decision?

The Council Tax Energy Rebate scheme (CTER) was announced by the Govt on 3 February 2022. There are two elements to the scheme: a main scheme and a discretionary scheme, both funded by Govt.

**Main scheme: Council Tax Rebate. Funding £6,570,300.**

- A £150 non-repayable rebate for households in England in council tax bands A to D.
- Govt requires payment to be made as soon as possible from April 2022.
- All payments must be made by 30 September 2022. Any unspent funding must be returned to Govt following reconciliations.

Ineligible persons/households:

- Where the council tax payer (CTP) ceased to or did not occupy the property as their sole/main residence on 1 April 2022
- Where the property is empty
- Where the liable party is an incorporate body e.g. limited company, housing association, trust, precepting authority, etc.

Officers have conducted calculations for the possible expenditure of the scheme and estimate that 42,702 properties may be eligible for the rebate under the main scheme, which would utilise £6,405,300 of the funding and leave a potential underspend of £165,000. However, expenditure will be closely monitored as payments are issued.

Govt guidance states that payments should be made direct to CTP's bank accounts where possible. It is estimated that 22,395 CTPs will be eligible for direct credits as they currently pay their Council Tax by Direct Debit. There is no requirement for these CTPs to apply for the rebate.

Where bank account details are not held, the Council is required to contact each eligible CTP and invite them to apply for the rebate. **It is proposed** that the application be an electronic application form on our website. The eligible CTP will be required to state how they would like to receive their payment:

- a) a direct credit to their bank account. The CTP will have to give us their bank account details and pre-payment checks would be undertaken via Spotlight before payments are approved. There may be CTPs who would also take the opportunity of setting up a Direct Debit mandate for future Council Tax instalment payments which may improve cash flow over time.
- b) a payment by other means (eg cash voucher).  
The Post Office (PO) has approached the Council to help distribute 'cash' payments. They are happy to issue the vouchers on behalf of the Council to those CTPs who request it, at the cost of £1.50 (to the Council) for each voucher issued. The voucher

can only be redeemed at the PO and the PO must satisfy the Council that their staff have verified that the CTP is the one redeeming the voucher before the payment is issued. The PO will also monitor the voucher take up and notify the Council of any vouchers issued but not redeemed. **It is proposed** that the Council engage with the PO to issue cash vouchers redeemable at local PO counters to the CTP only.

- c) the rebate to be automatically credited to their Council Tax account.

For any CTP that does not inform the Council of their preferred method, **it is proposed** that a direct credit be automatically applied to their Council Tax account as a 'back-stop' to ensure funding is utilised as far as possible before the deadline date.

**Discretionary scheme: Discretionary Fund. Funding £208,800.**

- Discretionary funding for billing authorities to support households who are most likely to be suffering hardship as a result of the rising cost of living (eg, can be given as an additional top up to the £150 rebate).
- No maximum amount (ie can be more than £150).
- One-off grants to households that the BA chooses to support.
- All payments must be made by 30 November 2022. Any unspent funding must be returned to Govt following reconciliations.

**It is proposed** that the Council's Discretionary scheme follows similar criteria to other Councils in Staffordshire:

1. Households in bands E to H who are in receipt of Local Council Tax Reduction on or after 1 April 2022.
2. Households whose dwelling is valued in bands F to H subject to an alternative banding of E to G, due to a disabled person's reduction
3. Households in bands E to H where the Council Tax payer or partner are in receipt of any of the following means tested benefits on or after 1 April 2022.  Universal Credit Housing Benefit Income-based Job Seeker's Allowance Income-related Employment Support Allowance Income Support Pension Credit Child Tax Credit Working Tax Credit
4. Households in bands E to H where the Council Tax payer or partner are in receipt of any of the following disability based benefits on or after 1 April 2022.  Disability Living Allowance Care Element, any rate Disability Living Allowance Mobility Element, any rate

Personal Independence Payment Daily Living Component, any rate  
Personal Independence Payment Mobility Component, any rate  
Attendance Allowance  
New Style Employment Support Allowance  
War Pension  
Armed Forces Compensation Scheme.  
Industrial Injuries Benefit.  
Carers Allowance

5. Households whose dwelling is valued in bands E to H on 1 April 2022 who manage to successfully appeal their band to D or lower, retrospectively to 1 April 2022.

6. Households who move into a property later than 1 April 2022, and would have qualified for a mandatory payment but for the qualifying date, provided they have not received an Energy Rebate payment at another address.

7. Households where the energy bills payers are not liable for council tax.

**It is proposed** that the Discretionary Rebate amount be £150, as with the main scheme, to encourage applications. Currently, we only know figures on points 1 and 2 with 118 and 350 potentially eligible CTPs which would have an estimated total spend of £70,200.

Estimated spend on the remaining criteria (4-7) is not known at present as we do not hold the information on our records (with points 3 and 4 it is very likely that the CTP is already in receipt of Council Tax Reduction so are included in the figures at point 1).

**It is proposed** to invite applications on our website via electronic form.

**It is proposed** to review the Discretionary spend monthly once the scheme is open, and for any amendments to be agreed via EDR in order for the funds to be fully utilised by the closing date of the scheme.

The Govt's guidance states that Govt does not have a role in the case of disputes regarding the Discretionary Fund, and any disputes should be resolved through the Council's usual complaints processes. **It is proposed** that appeals against decisions regarding the scheme be initially dealt with by the Revenues Team Leader, with further dissatisfaction to be dealt with through the Council's own Comments, Compliments and Complaints process.

Administration of both schemes will be completed using Capita's Energy Rebate software. Capita has indicated that this software is now likely to be released on 19 April 2022.

Recommendations:

1. **that the proposal be approved** for applications from Cash CTPs be an electronic application form on our website.

	<ol style="list-style-type: none"> <li>2. <b>that the proposal be approved</b> for the Council engage with the PO to issue cash vouchers redeemable at local PO counters to the CTP only.</li> <li>3. <b>that the proposal be approved</b> for direct credits to be automatically applied to Council Tax accounts as a 'back-stop' to eligible Cash CTPs who do not show their preference for the payment.</li> <li>4. <b>that the proposal be approved</b> that the Council's Discretionary scheme follows similar criteria to other Councils in Staffordshire</li> <li>5. <b>that the proposal be approved</b> that the Discretionary Rebate amount be £150</li> <li>6. <b>that the proposal be approved</b> to invite applications for the Discretionary Rebate on our website via electronic form.</li> <li>7. <b>that the proposal be approved</b> for appeals against decisions regarding the scheme be initially dealt with by the Revenues Team Leader, with further dissatisfaction to be dealt with through the Council's own Comments, Compliments and Complaints process.</li> <li>8. <b>that the proposal be approved</b> to review the Discretionary spend monthly once the scheme is open, and for any amendments to be agreed by the Deputy Leader/Chief Officer via EDR in order for the funds to be fully utilised by the closing date of the scheme.</li> </ol>
<p><b>B3</b> What are the contributions to Corporate Priorities?</p>	<p>The Council has a fixed amount of funding to support Council Tax payers who are most likely to be suffering hardship as a result of the rising cost of living through a mandatory Main Rebate scheme and a Discretionary Rebate scheme, discussed in section B2. As there is a discretionary element to the scheme it contributes to the priority 'Environment and Health and Wellbeing'</p>
<p><b>B4</b> What are the Human Rights considerations?</p>	<p>There are no Human Rights issues arising from this decision.</p>

### Financial Implications

<p><b>B5</b> What are the financial implications?</p>	<p>The main financial issues arising from this decision are as follows:</p> <p>Government has provided funding for payments associated with both schemes (as set out below). However, there will be other costs involved, such as software, mailing Cash CTPs and Post Office vouchers. The government have also provided an initial new burdens payment of £67,082 to support Local Authorities with the costs of administering the schemes.</p> <p>A wider, more detailed assessment of the full range of new burdens costs incurred as a result of delivering the rebate scheme will be undertaken by the government over the coming months, who will provide a further payment to authorities where their assessment of the range of costs incurred exceeds the initial down payment.</p>
---	---

<b>Revenue</b>	<b>2022/23</b>
<b>Main Scheme Funding</b>	<b>£6,570,300</b>
£150 per eligible CTP	
No of Ctax Properties	54,167
Bands A-D	45,305
LESS	
Empty & 2nd Homes A-D	1,001
Ineligible exemptions A-D	615
	43,689
Eligible DDEBs - 1st payout phase	22,395
Eligible Cash payers A-D	20,307
	42,702
<b>Initial estimate of unallocated funding associated with the mandatory scheme</b>	<b><u>£ 165,000</u></b>
<i>(This figure does not include accounts where an organisation is the CTP, as they are ineligible for the rebate, as explained in section B2.)</i>	
<b><u>Discretionary scheme Funding</u></b>	<b>£208,800</b>
Proposed £150 per eligible applicant	
Total estimated payments to eligible applicants under proposed criteria 1:	-£17,700
Total estimated payments to eligible applicants under proposed criteria 2:	-£52,500
<b>Estimated funding available to support claimants under remaining criteria.</b>	<b><u>£138,600</u></b>

The finance section has been approved by the following member of the Financial Management Unit:

Please print name:  
Lisa Turner

Please sign name: [Approval by email](#)  
[270422](#)

]

### Policy Framework

<b>B6</b> Is the Decision wholly in accordance with the Council's policy framework?	Yes
<b>B6.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
<b>B6.2</b> Has it got the appropriate approvals under those provisions?	NA
<b>B7</b> Is the Decision wholly in accordance with the Council's budget?	Yes
<b>B7.1</b> If No, does it fall within the urgency provisions (Part 3 of the Constitution)?	NA
<b>B7.2</b> Has it got the appropriate approvals under those provisions?	NA



## Equalities Implications

<b>B8</b> What are the Equalities implications:
<b>B8.1</b> Positive (Opportunities/Benefits): The scheme will enable the Council to support households that are most likely to be suffering hardship as a result of the rising cost of living. Eligible Cash CTPs engaging with the Council to have direct bank credits will potentially enable more Direct Debit instructions set up which may improve cash flow into the Council.
<b>B8.2</b> Negative (Threats):
<b>B8.3</b> The subject of this decision is not a policy, strategy, function or service that is new or being revised. An equality impact assessment is not required.
<b>B8.4</b> [The equality impact assessment identified the following actions to be carried out:] N/A

## Risk Assessment

<b>B9</b> What are the Risk Assessment implications: N/A
<b>B9.1</b> Positive (Opportunities/Benefits):
<b>B9.2</b> Negative (Threats):
<b>B9.3</b> The risks do not need to be entered in the Risk Register. Any financial implications to mitigate against these risks are considered above.

## Legal Considerations

<b>B10</b> What are the Legal Considerations:
<b>B10.1</b> The main legal issues arising from this decision are as follows: <b>Section 3(1)(c) of the Council Tax (Administration and Enforcement) Regulations 1992</b> ( <i>request information for the purpose of identifying the liable taxpayer</i> )
This section has been approved by the following member of the Legal Team Please print name: John Teasdale
Please sign name: <a href="#">Approval by email 270422</a>

## Sustainability Implications

<b>B11</b> What are the Sustainability implications:
<b>B11.1</b> The proposal would not result in an overall positive effect in terms of sustainability (including climate change and change adaptation measures). The positive/negative impacts are set out below (please refer to guidance notes).
<b>B11.2</b> Positive (Opportunities/Benefits): N/A
<b>B11.3</b> Negative (Threats): N/A

## Health & Safety Implications

<b>B12</b> What are the Health & Safety implications:
<b>B12.1</b> A Risk Assessment has not been carried out and entered into Safety Media for all significant hazards and risks because there are no significant hazards or risks arising from this decision.
<b>B12.2</b> [The significant hazards and risks have been identified in the Safety Media Risk Assessment numbered [ ]. Any financial implications to mitigate against these hazards and risks are considered above.] N/A
<b>B12.3</b> [Control measures and an action plan have been identified for any significant hazards and risks identified in the risk assessment. The positive/negative impacts are set out below] N/A
<b>B12.3.1</b> Positive (Benefits) N/A
<b>B12.3.2</b> Negative (Threats) N/A

## Key Decision

**B13** Is this a Key Decision?      No

**Note: A Key Executive Decision is one where:**

1. **REVENUE** – Any contract or proposal with an annual payment or saving of more than £100,000
2. **CAPITAL** – Any capital project with a value in excess of £150,000
3. A decision which significantly affects communities living or working in an area comprising two or more wards.

<b>B13.1</b> If this is a Key Decision, is this an urgent decision such that a delay caused by use of the Call-in Procedure would <u>seriously</u> prejudice the public interest?	NA
<b>B13.2</b> If yes, has the Mayor or in his/her absence the Deputy Mayor or in his/her absence the Chair of the relevant Scrutiny Committee agreed that the decision will be exempt from Call-in?	NA

**NOTE:** If this decision is subject to the Call-in Procedure it will come into force, and may then be implemented, on the expiry of 3 working days after publication – unless 10 Members of the Council call in the decision.

Please send the original signed document to [andrea.davies@eaststaffsbc.gov.uk](mailto:andrea.davies@eaststaffsbc.gov.uk)