

Elmbridge Borough Council

Council Tax Support Fund 2023/24

Introduction

Recognising the impact of rising bills, the government is 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. The government expects local authorities to use the majority of their funding allocations to reduce bills for current working age and pension age Council Tax Support (CTS) claimants by up to £25.

Elmbridge funding from government is £139,707. Government will make payment to local authorities through a grant under section 31 of the Local Government Act 2003.

To ensure the government expectations are achieved, this scheme is to award up to £25 to Elmbridge Council Tax Support (CTS) claimants.

No new legislation is required to deliver the scheme. Instead, we will use our discretionary powers under section 13A(1)(c) of the Local Government Finance Act 1992 to reduce the amount of council tax payable. The scheme will operate as an addendum to our Section 13A(1)(c) policy.

Any remaining funding after the awards will be considered for awards under the council's section 13A(1)(c) discretionary powers separate to this addendum.

How the discount will be awarded

The scheme applies to existing CTS claimants who are a named council tax payer at the beginning of the financial year 2023/24 (i.e. an existing registered taxpayer and claimant at end of day on 31 March 2023).

A discount of up to £25 will be applied where eligible council tax payers have an outstanding council tax liability at the beginning of the 2023/24 financial year due to a shortfall between their CTS and liability.

Where a taxpayer's liability for 2023/24 is, following the application of council tax support, less than £25, then their liability would be reduced to nil. Where a taxpayer's liability for 2023/24 is nil, no discount to the council tax bill will be applied.

Where a recipients 2023/24 liability is later reduced to less than £25, or nil, the discount will be adjusted. Recipients are not able to receive a combined award of CTS and Council Tax Support Fund exceeding their council tax liability.

In circumstances where a council tax payer is considered a separate household in accordance with the CTS then an award will be made for each eligible recipient based on their apportioned liability of up to £25.

There is no need for any recipient of CTS as of 25 February 2023 to make a separate claim for a reduction under this scheme as for these recipients Elmbridge will assess who is eligible for support and automatically apply the discount. The discount will be reflected in council tax bills issued in March and will be included within the total council tax support reduction shown on the bill.

Delegated Authority to Award Relief

Delegated to Revenues and Benefits System Quality Manager or any office delegated by them, with appeals to Head of Finance.

Appeals

Appeals must be in writing and supported by relevant new or additional evidence.

An appeal will be deemed closed if further evidence requested from the taxpayer has not been received within four weeks of the request.

Appeals will be considered by the Head of Finance.

If we are unable to resolve your appeal an appeal may be made to the independent Valuation Tribunal Service within two months of the decision.

Addendum February 2024

The above scheme is hereby varied:

Eligible CTS claimants who are a named council tax payer in the financial year 2023/24 as at 16 February 2024 (i.e. an existing registered taxpayer and claimant in 2023/24 on this date) will receive:

A total discount of up to £40 where they have a 2023/24 liability greater than £40. Where a taxpayer's liability for 2023/24 is, following the application of council tax support, less than £40, then their liability would be reduced to nil. Where a taxpayer's liability for 2023/24 is nil, no discount to the council tax bill will be applied.

Where a previous £25 award was made under this scheme, an additional payment of up to £15 will be awarded to make a total of up to £40.

Where a recipient's 2023/24 liability is later reduced to less than £40, or nil, the discount will be adjusted. Recipients are not able to receive a combined award of CTS and Council Tax Support Fund exceeding their council tax liability.

CTS claimants who do not have a live open council tax account on 16 February 2024 at the address the CTS claim related to and have no outstanding council tax debit balance on that closed council tax account are excluded from this addendum.

There is no need for any recipient of CTS to make a separate claim for a reduction under this addendum as Elmbridge will assess who is eligible for support and automatically apply the discount.

All awards are subject to available funding under the Government's Council Tax Support Fund guidance.