

Report of:	Meeting	Date
Councillor Michael Vincent, Resources Portfolio Holder and Clare James, Corporate Director Resources	Council	10 March 2022

Amendment to Localised Council Tax Support Scheme 2022/23 – Energy Bill Rebate

1. Purpose of report

- 1.1 To agree the amendment of the Localised Council Tax Support (LCTS) Scheme for the 2022/23 financial year in order to incorporate provision for the disregard of £150 Energy Bill Rebate payments when calculating entitlement to council tax support.

2. Outcomes

- 2.1 Compliance with amendments to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012.

3. Recommendation

- 3.1 That the LCTS Scheme for the 2022/23 financial year agreed at the Full Council meeting on 28 October 2021, be amended to reflect the requirement to disregard the £150 Energy Bill Rebate when calculating entitlement to LCTS. This is in accordance with amendments to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012.

4. Background

- 4.1 In accordance with the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012, the council is required to agree its LCTS scheme on a yearly basis, with the scheme for the new financial year being agreed by no later than 11 March in the current financial year.
- 4.2 Wyre's LCTS scheme for the 2022/23 financial year was agreed at the Full Council meeting on 28 October 2021.

- 4.3** On 3 February 2022, the Department issued a Council Tax Information Letter (CTIL) summarising the Government’s announcement that an Energy Bill Rebate will be provided to households in England in April 2022 to help protect them from rising energy costs. This includes a £150 rebate for most households in council tax bands A-D. In addition to this payment, discretionary funding will be provided to local authorities to support people on low incomes that do not pay council tax, or who pay council tax for properties in bands E-H.
- 4.4** At the time of writing this report, the guidance has not yet been published. However, we understand that the £150 Energy Rebate Bill payments are not to be paid via a credit to council tax accounts. Instead, they are to be paid directly into eligible council tax payers Bank accounts.

5. Key issues and proposals

- 5.1** As at 11 February 2022 there are 44,657 council tax payers living in homes in Wyre in council tax bands A to D. Of these, 8,904 are currently claiming LCTS.
- 5.2** The LCTS scheme agreed for 2022/23 requires claimant income from one-off payments to be taken into account and included as income when calculating entitlement to LCTS. This would have meant that the income of the 8,904 households currently receiving LCTS and entitled to receive the £150 Energy Rebate Bill payment, would have had to be reconsidered for LCTS purposes.
- 5.3** However, changes to the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 to require that from 1 April 2022 all LCTS schemes (including those for persons of working age as well as those of pension age) must disregard Energy Bill Rebate payments in determining a person’s eligibility for a council tax reduction and the amount of any such reduction. Where a local authority has already determined its local council tax support scheme for 2022/23, it will need to revise it by the statutory deadline of 11 March 2022.
- 5.4** It is therefore proposed that the LCTS scheme for 2022/23 is amended to reflect the change identified in 5.3.

Financial and legal implications	
Finance	The financial implications of the LCTS scheme are covered in the report to Full Council on 28 October 2021. It is anticipated that central government will provide funding in full for the £150 Energy bill rebate payments and that any new burdens on local government will be funded by additional grant.
Legal	The legal requirements are set out in the body of the report.

Other risks/implications: checklist

If there are significant implications arising from this report on any issues marked with a ✓ below, the report author will have consulted with the appropriate specialist officers on those implications and addressed them in the body of the report. There are no significant implications arising directly from this report, for those issues marked with a x.

risks/implications	✓ / x
community safety	x
equality and diversity	✓
sustainability	x
health and safety	x

risks/implications	✓ / x
asset management	x
climate change	x
ICT	x
data protection	x

Processing Personal Data

In addition to considering data protection along with the other risks/ implications, the report author will need to decide if a 'privacy impact assessment (PIA)' is also required. If the decision(s) recommended in this report will result in the collection and processing of personal data for the first time (i.e. purchase of a new system, a new working arrangement with a third party) a PIA will need to have been completed and signed off by Data Protection Officer before the decision is taken in compliance with the Data Protection Act 2018.

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List of background papers:		
name of document	date	where available for inspection
Localised Council Tax Support Scheme 2022/23 report to Full Council	28.10.2021	www.wyre.gov.uk

List of appendices

None