

INFORMATION ITEM

REPORT OF	MEETING	DATE	ITEM NO
HEAD OF REVENUES AND BENEFITS SHARED SERVICE	FINANCE AND DEMOCRACY COMMITTEE	21 MARCH 2023	9
COUNCIL TAX SUPPORT FUND 2023/24 – NOTE OF URGENT DECISION TAKEN			

PUBLIC ITEM

This item is for consideration in the public part of the meeting.

SUMMARY OF INFORMATION

1. Background

This report sets out details of an urgent decision taken in order to allocate Council Tax Support Funding for 2023/24. The power to make an emergency (urgent) decision rests with the Chief Executive in consultation with the relevant committee chairman (or vice-chairman in their absence) together with the Leader of the Council. Accordingly, the Chief Executive, having consulted with Councillor Karen Buckley, approved the decision as set out in this report.

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 also announced £100m of additional funding for Local Authorities to support the most economically vulnerable households in England with Council Tax payments.

Funding has been allocated to councils based on their share of local council tax reduction claimants. The Government expected Local Authorities to use the majority of their funding allocations to reduce bills for current working age and pension age Council Tax Reduction (CTR) claimants by up to £25.

Fylde's allocation of funding for this initiative was £135,015.

The discount had to be applied to current CTR claimants who have an outstanding council tax liability for the 2023-24 financial year. Government expected Councils to deliver this using their discretionary powers under s13A(1)(c) of the Local Government Finance Act 1992.

It was the Government's intention that these funds were allocated onto Council Tax bills with the amount reflected in the bills issued in March 2023 for the next financial year.

Allocation of funding

Some elderly claimants on passported benefits e.g. Guarantee Credit receive full CTR and have nothing to pay therefore did not require an award. This therefore created an additional fund, which could be used as the Council wishes e.g. to increase the amount awarded onto Council Tax accounts by more than the £25 mandated.

To allocate these monies prior to the main bills being issued it was necessary to request an urgent decision rather than send the report to the Finance and Democracy committee in late March 2023, by which time the bills would have been sent.

