



## URGENT DELEGATED DECISION

Date: 9 May 2022

**Request to the Head of Paid Service to exercise delegated authority as per Responsibility of Functions in Part IV, page 28 of the Constitution.**

**“to determine any matter within the referred or delegated powers and duties of a Committee / Sub Committee / Board / Working Group which is so urgent that a decision must be made before the next meeting of that Committee / Sub-Committee / Board / Working Group is due to be held.”**

Limits on delegation: -

- Before making a decision using this delegated power, the Head of Paid Service shall consult with and take cognisance of the views of the Chairman (or in his absence the Vice-Chairman) of the relevant Committee / Sub-Committee etc; and
- Any decision taken by the Head of Paid Service under this delegated power shall be reported to Members within five working days of the decision being taken.
- During the COVID-19 Pandemic we have also committed to consult with the Leader of the Opposition on such decisions.\*

*\* The Leader of the Opposition was unavailable for the meeting, but was provided with all relevant documentation*

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**Usual Decision Maker: -**

This decision would have been taken by Corporate Policy and Resources Committee.

This decision needs to be made and implementation commence, before the Committee is due to meet in order that the most vulnerable residents can be financially supported as quickly as possible.

The decision is in response to the Government’s announcement on 3 February to introduce measures to help protect millions of households from rising energy costs. This included a mandatory £150 council tax energy rebate. West Lindsey District Council has also been awarded £169,950 for the discretionary scheme.

This decision considered and agreed the proposals for the discretionary council tax energy rebate scheme.

Call-in does not apply.

## **Background**

The background to this decision is as detailed in the report titled “**Council Tax Energy Rebate - Discretionary Scheme**” which is appended to this decision.

Government guidance regarding this funding can be viewed at <https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance> and was used to develop the Policy.

## **Reason for Urgency and Rationale for use of urgent Delegated Decision**

An urgent decision was required to consider and agree the proposals for the discretionary council tax energy rebate scheme. to ensure the most vulnerable residents could be supported financially as swiftly as possible.

## **Financial Detail and Implications**

### **Financial Ref : FIN/ DD/25/23/SSc**

The Council has been awarded a further Council Tax Energy grant payment of £169,950 for discretionary payments.

The preferred option, Option 1 within the appended report, recommends that automatic payments are made to vulnerable Council Taxpayers in banding above D in the form of a discretionary payment of £150, allowing those resident to benefit from not having to apply for the discretionary scheme.

This would be a total payment of £22,950, leaving £147k for online applications for the discretionary payment.

Any payment made above the £169,950 will not be reimbursed by the Government and would remain a cost to the Council.

Full financial details and implications are contained within the appended report.

## **Notes of Consultation Relevant to the Decision**

In order to avoid receiving so many applications for the discretionary scheme for manual processing, it was suggested that WLDC adopt a discretionary scheme that enables certain categories of council taxpayers to be automatically awarded the discretionary payment, thus avoiding them having to manually apply for it.

The suggested categories within the report were all deemed to be vulnerable council tax account holders who would benefit from not having to manually apply for the discretionary scheme, namely

- Payments for Band F to H in receipt of disabled relief
- Payments for all Severely Mentally Impaired claimants in Bands E to H
- Payments for all Council Tax Support claimants in Bands E to H

- Payment all Band E to H in classes N, S, U and W detailed in guidance notes.

If all suggested automatic qualifying categories were approved (Option1) there would still be a significant amount of funding left over for other discretionary payments in the sum of £147,000 which would allow for 980 payments of £150 to be made.

Options 2 and 3 within the report reduced the number of automatic qualifying categories

Full eligibility criteria based on Option 1 was contained with the Draft Policy – appended to the report. The Draft Policy also set out those who were unlikely to qualify for a Discretionary Payment.

Applications for the Discretionary scheme (non automatic payments) would be invited from mid May 2022 – and the Scheme would close on 31 October 2022.

During the discussion promotion of the Scheme was considered vital as well as increased customer support, to make applications.

It was noted that Option 1 allowed, arguably, the most vulnerable, to receive the payment automatically avoiding the need to apply. Whilst a chat bot could be developed, this would take time. A Frequently Asked Questions sheet was available and would be refined to reflect common themes. Council Tax Staff were fully briefed to assist all residents in making applications. Press releases and website / social media promotion was planned.

It was noted the proposed Scheme was broadly in-line with the Council's nearest neighbours North Kesteven, and Lincoln City.

The draft policy was welcomed , as was the suggestion to capture as many know vulnerable account holders through automatic payments as suggested by Option 1.

**Decision**

1.



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Ian Knowles  
Head of Paid Service

As the Chairman of the Corporate Policy and Resources Committee I have been fully consulted on this matter



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Anne Welburn  
Chairman of Corporate Policy and Resources

As the Chairman of the Prosperous Communities Committee and Leader of the Council I have been fully consulted on this matter



.....  
Owen Bierley  
Leader of the Council / Chairman of the Prosperous Communities Committee

Date all Members were notified of the decision: 13 May 2022



## MANAGEMENT TEAM REPORT

**SUBJECT: Council Tax Energy Rebate - Discretionary Scheme**

**REPORT AUTHOR: Alison McCulloch**

**MT MEETING DATE: Tuesday, 3 May 2022**

COMMITTEE	DIRECTORS
CPR APPROVAL ** URGENT DELEGATED	Assistant Director – Change Management & Regulatory Services

### FINANCIAL IMPLICATIONS:

**FIN REF: 25/23/SSc**

The Council has been awarded a further Council Tax Energy grant payment of £169,950 for discretionary payments. The original payment of £5,632,050 was for the mandatory scheme and means every Council Taxpayer with a Band A, B, C and D council tax bill will receive £150. The report requests that we automatically pay vulnerable Council Taxpayers in banding above D a discretionary payment of £150, as they would benefit from not having to apply for the discretionary scheme. This would be a total payment of £22,950, leaving £147k for online application for the discretionary payment. The online applications would be closely monitored to ensure we close the online application site so we do not exceed the award of £169,950. As any payment made above the £169,950 will not be reimbursed and remain a cost to the Council.

### HUMAN RESOURCES IMPLICATIONS:

None

### LEGAL IMPLICATIONS:

Payments made in respect of the council tax energy rebate scheme must be paid in line with the guidance received from central Government.

### SECTION 17 CRIME AND DISORDER CONSIDERATIONS:

None

**CLIMATE RELATED RISKS AND OPPORTUNITIES:**

None

**HEALTH IMPLICATIONS:**

None

**DATA PROTECTION IMPLICATIONS:**

All data is being collected in accordance with GDPR

**RISKS AND MITIGATING ACTION:**

Central Government have allocated each local authority with a grant for the Council Tax Energy Rebate Discretionary Scheme and West Lindsey District Council has been awarded £169,950.

Any underpayment of this scheme will be reclaimed by the Government and any overpayment of the scheme will also be reclaimed and West Lindsey will be required to make up any shortfall.

To this end the scheme will be carefully monitored and once the scheme is almost exhausted it will be removed from the website and no further applications will be accepted.

**DECISION(S) REQUIRED:**

- **To approve the council tax energy rebate discretionary scheme for cttee approval**
- **To agree that because there is no CP&R committee in May and this is the second element of the council tax energy rebate scheme that requires a decision before it can be implemented that it be referred for an Urgent Delegated Decision**

**Purpose of report**

To consider and agree the proposals for the discretionary council tax energy rebate scheme.

This scheme, provided there is no overspend, is fully funded by central Government and WLDC have been allocated the sum of £169,950. Guidance notes have been issued by central Government (as detailed under background papers above) which explain the council tax energy rebate scheme.

## **Background**

Background papers used in the preparation of this report can be found at:

<https://www.gov.uk/government/publications/the-council-tax-rebate-2022-23-billing-authority-guidance/support-for-energy-bills-the-council-tax-rebate-2022-23-billing-authority-guidance>

On the 3rd February 2022 the Government announced measures to help protect millions of households from rising energy costs. This included a £150 council tax energy rebate. West Lindsey District Council has been awarded £5,632,050 for the mandatory scheme and £169,950 for the discretionary scheme making a total of £5,802,000. Only one payment of £150 should be made per household regardless of the number of occupants or liable council taxpayers.

The calculations for the funding have been based on figures submitted to the Department for Levelling Up, Communities and Housing in October 2021 and they have agreed that should the mandatory funding be insufficient they will issue more funding to compensate us for any overspend. The discretionary funding is the maximum amount they will pay so if our spending exceeds the award any overspend will be at the expense of the billing authority but any underspend will be required to be reported and returned to central Government at 30 November 2022.

### **1. Council Tax Energy Rebate Mandatory Scheme**

Government guidance is available via the link in background and this details the Government determined mandatory entitlement as well as the discretionary scheme.

### **2. Council Tax Energy Rebate Mandatory Scheme – Estimated Calculations**

The table below shows the estimated calculations for the number of properties eligible for the mandatory scheme in Bands A-D and disabled relief Band E:

<b>Band A</b>	<b>Band B</b>	<b>Band C</b>	<b>Band D</b>	<b>Band E in receipt of Disabled Relief</b>	<b>Totals</b>
<b>15,733</b>	<b>7,959</b>	<b>7,608</b>	<b>5,887</b>	<b>35</b>	<b>37,222</b>
<b>Total Cost of Scheme 37,222 x £150</b>					<b>£5,583,300</b>

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### 3. Current Costs of Mandatory Scheme

We have been allocated £5,632,050 for the mandatory scheme so, if the estimates remain stable, we should fall within the grant allocated. However, if we do overspend due to more council tax payers being eligible for the mandatory scheme the Government will reimburse us. Any underspend will be required to be repaid at the end of September 2022.

### 4. Council Tax Energy Rebate Discretionary Scheme

Government guidance is detailed via the link in background section of this report and this details the Government determined mandatory entitlement as well as the discretionary scheme.

### 5. Council Tax Energy Rebate Discretionary Scheme – Estimated Calculations

The table below shows the estimated calculations for the number of properties in the ineligible council tax bands for the mandatory scheme ie: Bands E-H

Band E	Band F	Band G	Band H	Totals
3,262	1,350	444	49	5,105

### 6. The Discretionary Scheme Criteria

The scheme is for the financial year 2022/23 only but due to the nature of the scheme applications may still be paid on the mandatory scheme to 30 September 2022 and the discretionary scheme to 30 November 2022.

The maximum amount of council tax energy rebate that can be paid in respect of any property is £150 and with this in mind WLDC could potentially receive and have to determine 1,133 discretionary payments.

In order to avoid receiving so many applications for the discretionary scheme it is suggested that WLDC adopt a discretionary scheme that enables certain categories of council taxpayers to be automatically awarded the discretionary payment, thus avoiding them having to manually apply for it.



The suggestions below are all deemed to be vulnerable council tax account holders who would benefit from not having to apply for the discretionary scheme.

If all suggestions were approved there would still be a significant amount of funding left over for other discretionary payments in the sum of £147,000 which would allow for 980 payments of £150 to be made.

	<b>Reason to award</b>	<b>Band E</b>	<b>Band F</b>	<b>Band G</b>	<b>Band H</b>	<b>Total Number</b>	<b>Cost of Scheme</b>	<b>Scheme Total</b>
<b>Total Awarded</b>								<b>£169,950</b>
Pay all Band F to H in receipt of disabled relief	Vulnerability if in receipt of DR	Already in Mandatory scheme	<b>12</b>	<b>9</b>	<b>7</b>	<b>28</b>	<b>£4,200</b>	
Pay all Severely Mentally Impaired claimants in Bands E to H	Vulnerability if in receipt of SMI	<b>17</b>	<b>13</b>	<b>7</b>	<b>4</b>	<b>41</b>	<b>£6,150</b>	
Pay all Council Tax Support claimants in Bands E to H	Financial Vulnerability if in Bands E-H	<b>61</b>	<b>18</b>	<b>5</b>	<b>0</b>	<b>84</b>	<b>£12,600</b>	
Pay all Band E to H in classes N, S, U and W detailed in guidance notes.		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
							<b>Balance left</b>	<b>£147,000</b>

## **7. Options**

### **Option 1**

To make automatic discretionary awards to all those council tax payers in categories listed above being:

- Pay all Band F to H in receipt of disabled relief
- Pay all Severely Mentally Impaired claimants in Bands E to H
- Pay all Council Tax Support claimants in Bands E to H
- Pay all Band E to H in classes N, S, U and W detailed in guidance notes.

### **Option 2**

To make automatic discretionary awards to only those council tax payers in two of the categories listed above being:

- Pay all Band F to H in receipt of disabled relief
- Pay all Severely Mentally Impaired claimants in Bands E to H

### **Option 3**

To make no automatic discretionary awards.

## **8. How the scheme will work?**

As the mandatory scheme is for a payment of £150 to be made the maximum payment to be awarded under the discretionary scheme would be one payment of £150. Any property in Bands A to D or Band E in receipt of disabled band relief who have already received the £150 energy rebate would not be eligible for the Discretionary scheme.

## **9. On-line application**

The discretionary scheme will be advertised on the West Lindsey website and social media and will invite council taxpayers who have not already received a payment to apply. This will be an on-line application form with evidence required to be submitted to substantiate the claim.

In the event of difficulties, a dedicated phone line will be made available to council tax payers who require assistance to complete the on-line form for them but this will only be in exceptional circumstances. Applicants will be encouraged to complete the online form to enable staff to have the capacity to assess the claims.

## **10. Payments**

As part of the application process all applicants will have the option to have the energy rebate either:

- Paid into their bank account
- Paid into a third-party bank account – more evidence will be required for this situation
- Paid direct onto their council tax account

This assumes that all applicants will have access to a bank account but if they choose not to provide this they can also opt to have the £150, if successful with their application, allocated to their council tax account.

## **11. The Council Tax Energy Rebate Discretionary Policy**

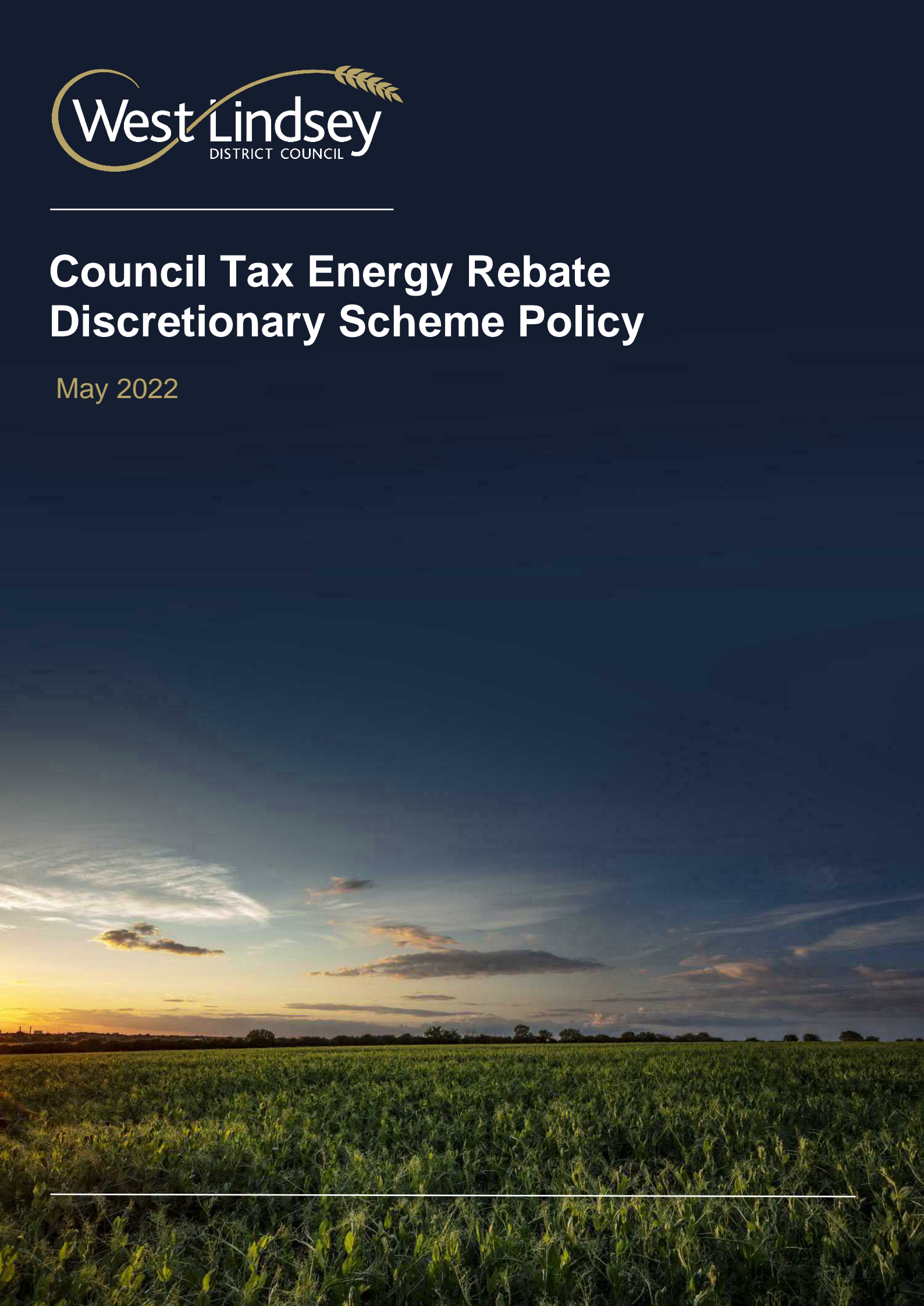
The policy is available at Appendix 1 and details the eligibility and qualification criteria for the scheme. The award, appeal rights and fraud commitment are also detailed.

## **12. Balancing and Reconciliation**

All local authorities are required to keep records of all payments made and this will ensure there is no overspend to the Council. Once the fund is exhausted the application will be removed from the website.

# **Council Tax Energy Rebate Discretionary Scheme Policy**

May 2022



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## 1. Introduction

On the 3rd February 2022 the Government announced measures to help protect millions of households from rising energy costs. This included a £150 council tax energy rebate. West Lindsey District Council has been awarded £5,632,050 for the mandatory scheme and £169,950 for the discretionary scheme making a total of £5,802,000.

## 2. Consideration of Applications

There is no statutory definition of hardship and therefore each application will be considered on its own merits having regard to the following:

- the applicant's personal circumstances
- the applicant's evidence of hardship
- the council will only pay hardship relief in respect of the main home occupied by the council taxpayer (annexes and/or second homes will not be eligible for relief)

## 3. Qualification Criteria

It is planned to invite applications for the Discretionary scheme from mid May 2022 - this allows a period in April and early May 2022 to ensure systems are in place to operate the Discretionary scheme as well as allow a period for some payments under the Mandatory scheme to be made.

## 4. Eligibility Criteria

- 4.1 The scheme is for the financial year 2022/23 only but due to the nature of the scheme applications may only be paid to 30 November 2022.
- 4.2 The relevant date for this scheme is the registered and liable Council Taxpayer position at the 1<sup>st</sup> April 2022.
- 4.3 Exceptions to the registered liability start date of a Council Taxpayer will be considered but only where an individual who previously occupied a property within West Lindsey at 1 April 2022 and the other occupant(s) received the energy rebate payment moves into another property in West Lindsey. Eg: an adult child living with parents moves into their own home  
The maximum amount of council tax energy rebate that can be paid in respect of any property is £150
- 4.4 Automatic awards will be made for those in the following categories
- All Band F to H in receipt of disabled relief
  - All Council Tax Support claimants in Bands E to H
  - All Severely Mentally Impaired claimants in Bands E to H
  - All Band E to H in classes N, S, U and W detailed in guidance notes.
- 4.5 Where a review, proposal or appeal pre-dating the announcement on 3 February 2022 is successful after 1 April 2022 and as a result, a property would have been eligible for the rebate
- 4.6 All applications to be made online via West Lindsey DC website
- 4.7 Evidence of financial hardship to be provided – this can be in the form of a bank statement, energy bill etc
- 4.8 If the local authority has reason to believe that the Council Tax data is incorrect, they may withhold any payment and undertake reasonable investigations to determine the correct information.

## **5. New build properties**

Some residents in new build properties will still be waiting for an assessment from the Valuation Office regarding the Council Tax Band on their property. If the request for a formal banding was made before 1<sup>st</sup> April 2022, the following will apply:

- If the Valuation Office assess the band as A, B, C or D, with an effective date of 1<sup>st</sup> April 2022 or before, and they notify the Local Authority before the Discretionary scheme is closed – a payment of £150 will be made under the Discretionary scheme.

## **6. Who is unlikely to qualify for a Discretionary Payment?**

- Anyone who has already received a £150 council tax energy rebate payment
- Second homes
- Unoccupied properties
- Class O – MOD properties as the MOD will be in touch with residents of armed forces accommodation about a corresponding cost of living support
- Class M – halls of residence
- Where the property band recorded on a valuation list is amended retrospectively to 1 April 2022, Eg: as a result of a successful appeal made to the VOA that concluded after this date
- Houses in Multiple Occupation (HMOs)

## **7. Houses in Multiple Occupation (HIMO) to one tenant, where landlord not eligible**

A payment of £150 may be paid to one tenant only in a HIMO where the tenant(s) must pay for fuel/energy in the property. They will be expected to provide evidence of this.

## **8. The Award**

A payment of £150 will be paid to all successful applicants.

## **9. Payments**

Payments made be made in 3 ways dependent upon the applicants' circumstances this may be:

- Direct into the liable council taxpayer's bank account
- Direct into a third-party bank account but only with written confirmation that the applicant is agreeable to this and that they have not been coerced into paying over the £150 to another individual
- By payment direct into their council tax account

Where an individual does not specify a preference to the above three payment methods the default position will be that the rebate will be paid direct into their council tax account.

## **10. Council Taxpayers who are overdrawn with their bank**

Council Taxpayers will be given the opportunity to exercise their first right of appropriation on the £150 payment so the bank does not use it to pay off any overdraft. A link to a sample letter will be provided in the application process.

## **11. Right of Appeal**

11.1 As the Discretionary scheme is by its' nature – discretionary – there is no formal appeal against any decisions. However, any request to reconsider a decision will be considered internally through an informal review process normally through a more senior/ independent officer.

11.2 Requests for an appeal should:

- Be made in writing
- Be received within 21 days of receipt of the initial decision notice
- Be signed by the applicant or their representative
- Include full reasons and evidence for the appeal

## **12. Fraud**

The council is committed to the fight against fraud in all its forms. Any applicant who tries to fraudulently claim a discretionary council tax energy rebate might have committed an offence under the Fraud Act 2006 and the matter will be investigated and dealt with appropriately. This could lead to criminal proceedings.

## **13. Review of the scheme**

If the scheme is not operating as intended – for example if it is over or under subscribed, or if there is a change to the national or local agenda/ landscape, the Council may make amendments to the scheme to ensure a prompt and proactive response to ensure monies are being paid to those as envisioned.

## **14. Closure of the Discretionary scheme**

Any overspend of Discretionary scheme funding must be met by the local authority. However, it is likely that this scheme may be oversubscribed, therefore applications will be considered in chronological order and the scheme will close when the central government funding has been exhausted or on 31<sup>st</sup> October 2022 (inclusive), whichever is sooner.

On 30<sup>th</sup> November 2022, local authorities will be asked to reconcile the payments under the Discretionary scheme and any underspend will have to be repaid to central government.

## **15. Monitoring**

The council is committed to its responsibility to equality and fairness and will ensure that people are treated fairly and given fair chances. The scheme aims to give the fairest outcomes to everyone regardless of race, gender reassignment, age, disability, religious beliefs, sex or sexual orientation.

This policy will be monitored and reviewed to ensure it has been applied fairly and consistently.

**For further information please contact the Council Tax Section at  
CouncilTaxEnergyRebate@west-lindsey.gov.uk**

If you would like a copy of  
this in large, clear print, audio, Braille or in  
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