## OFFICER DELEGATED DECISIONS FORM

State the Delegated Authority that you are relying on in order to make this decision: e.g. specific (identified in constitution) or general

Following approval at the Individual Executive Meeting on the 7 July 2022, delegated authority to approve modifications to the Council Tax Energy Rebate Discretionary Fund scheme was given to the Section 151 Officer.

Following which, on 1 August 2022, delegation was extended to provide for the Head of Resident and Business Support to make any modifications or changes previously delegated to the S151 Officer.

Subject of decision: Council Tax Energy Rebate Discretionary Fund

Modifications are approved to insert a threshold value of £20.00 for awards under qualifying criteria 2 under Phase 1 and an additional Phase 2 criteria for new build dwellings not awaiting listing by the Valuation Office Agency (VOA) on 1 April 2022.

**Text of decision**: e.g. can include monies received by the Council, list any terms agreed, brief summary of the policy – Do not include any confidential information.

The report at the Individual Executive Meeting confirmed that the award was intended to cover the full loss, although this would be capped at £150.00 Payment will be direct to the household subject to application or automatically allocated to the council tax account if no application is made.

As the council tax reduction scheme anticipated a loss to some households, a deminimis amount has been added to the scheme. A minimum award value of £20.00 (minimum loss of £20.00 as a result of the changes to the CTR scheme) will be required to trigger eligibility for households impacted by the changes to the Council Tax Reduction Scheme from 1 April 2022 (criteria 1 under Phase 2).

Eligibility will also be extended under Phase 2 to council tax payers otherwise eligible to the Council Tax Energy Bills Rebate, but for the fact that their new build property was not awaiting an official banding from the VOA on 1 April 2022. An award of £150 will instead be made under the Discretionary Scheme.

## **Reason for Decision**

Analysis of the range of loss incurred from the Council Tax Reduction Scheme change undertaken after the Discretionary Fund scheme was set showed that some council tax payers were affected by only small amounts and as the scheme anticipated that some losses would be incurred a de-minimis amount will be applied.

A number of dwellings were identified as completed and occupied prior to 1 April and provisional banding applied after that date. As the council tax charged remains due, despite the later billing of council tax than could have been arranged, including the small additional number of discretionary awards would not substantially affect the principal aims of the scheme whilst eliminating what could be seen as an artificial distinction introduced under the government's core scheme.

## Other options considered (if any)

## OFFICER DELEGATED DECISIONS FORM

NA
Has an Impact Assessment been completed Yes/No – if yes please attach to
the decision.
No
Declarations of Interest by any member or relevant local government body
N/A
Who have you consulted as part of the decision making process e.g. Head of
Service, Executive Member, Community Association, Surveyor?
N/A
Date of decision
16 November 2022
Service area
Finance Directorate.
Name of Delegated Officer making decision - i.e. Officer who is designated the power in the Constitution
Mrs Janette Savage, Head of Resident and Business Support
Name of the Officer making the decision – if power has been sub-delegated to another Officer.
List of background papers (do not list if contain exempt/confidential information)
Signed:
Mrs J Savage
Balace
Dated: 16 November 2022.