



REVENUES AND BENEFITS

Council Tax Support Fund

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Signed

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Contents

Background.....	1
Policy Objectives.....	1
Awards.....	1
Mandatory Awards.....	1
Discretionary Awards.....	1
Awards in Cases of Changes in Joint and Several Liability.....	2
Variations to this scheme.....	3
Appeal process.....	3
Equalities statement.....	4
Anti-fraud statement.....	5

Background

On the 23 December 2022, the Department for Levelling up, Housing and Communities announced funding for Local Authorities to use by making further reductions in the Council Tax liability of people in receipt of Council Tax Support.

Reductions will be made by way of a mandatory credit of up to £25.00 with the remainder of the funds received by the Council being distributed on a discretionary basis.

Policy Objectives

The objective of this policy is to set out how awards will be calculated, how payment will be made and how, if applicable, payments will be adjusted and, if appropriate, recovered by the Council.

Awards

Mandatory Awards.

Mandatory awards will be made to people entitled to Council Tax Support on 1 April 2023 and will be either;

- a) £25.00 or,
- b) The amount of Council Tax liability after the award of Council Tax Support has been applied,

whichever is the lowest

Discretionary Awards

Category I

Discretionary awards will be made under the provisions of s13A(1)(c) Local Government Finance Act 1992 and will be awarded as follows:

In respect of a person who has received a mandatory award, an additional top-up award will be made for either:

- a) £12.00 or
- b) The amount of Council Tax liability remaining after the award of Council Tax Support and a mandatory award under this scheme have been applied if that is lower.

Category II

A person who;

- i. Has not benefited from an award from the Council Tax Support Fund, whether in Waltham Forest or otherwise and,
- ii. Became entitled to Council Tax Support after 1 April 2023 and before 1 June 2023.

Will receive an award of either:

- a) £37.00 or,
- b) The amount of Council Tax liability remaining after an award of Council Tax Support has been applied if that is lower.

Category III

A person who;

- i. Has not benefited from an award from the Council Tax Support Fund, whether in Waltham Forest or otherwise and,
- ii. Is awarded Council Tax Support after 1 April 2023 and before 1 October 2023 and the award period includes 1 April 2023.

Will receive an award of either

- a) £37.00 or,
- b) The amount of Council Tax liability remaining after the award of Council Tax Support has been applied if that is lower.

Awards in Cases of Changes in Joint and Several Liability

This section applies where either;

- 1. a person who is jointly and severally liable for the Council Tax receives the benefit of an award under this scheme and,
- 2. the identity of the people jointly and severally liable for Council Tax in respect of that property changes

Or

- 3. a person who would otherwise satisfy the criteria for an award becomes jointly and severally liable for the Council Tax.

	<u>Circumstance</u>	<u>Action</u>
1	The person on whom the award was based moved out before 1 April 2023	Award 'transferred' based on any other resident person who fulfilled the eligibility criteria or Award cancelled altogether if eligibility criteria not met by other residents.

	<u>Circumstance</u>	<u>Action</u>
2	The person on whom the award was based moved out on or after 1 April 2023	<p>If an amount of Council Tax is due after application of CTS and CTSF no action necessary.</p> <p>In all other cases if there is a credit on the account the amount of CTSF awarded will be reduced by the amount necessary to reduce that credit to zero.</p>
3	A person moves into a property under circumstances which could give rise to an award under the scheme	<p>If the property has already had CTSF applied – no action.</p> <p>If the person has already benefited from a CTSF award – no action.</p> <p>Consider under the discretionary scheme.</p>

Variations to this scheme

It is the Council's intention that all funding provided by Government for the purpose of making awards under the Council Tax Support Fund will be used during the lifetime of the scheme.

In the event that funding becomes exhausted, no further awards will be made under this scheme.

In the event that funding remains available after 30 September 2023, the date referred to in category III will be extended on a daily basis until such time as funding for the scheme becomes exhausted.

No person can receive more than one award under this scheme irrespective of whether the original award was granted by this or another local authority.

Appeal process

There is not an automatic right to challenge a decision made under the mandatory provisions of this scheme, nor is there a statutory right of appeal.

In the first instance, if person has stated they believe an award ought to have been made or ought to have been made at a higher rate they may challenge the decision by emailing the Revenues and Benefits Service at <mailto:revenuesandbenefits@walthamforest.gov.uk>. The email must be received within four weeks of the date of the letter being challenged and should:

- 1) State "CTSF dispute" together with the claim reference number in the subject line. 2. State the date of notification of the decision being challenged.
- 2) State the reason(s) the decision is being challenged and,
- 3) Include, as attachments, copies of any documents the person challenging the decision wants the Council to consider.

The decision will be reviewed within one month of the date of receipt of the email. If a person is dissatisfied with the outcome, it may be challenged by emailing the revenues and benefits service at revenuesandbenefitsComplaints@walthamforest.gov.uk. The email must be received within four weeks of the date of the notification of the dispute and should:

- 1) State "CTSF review" together with the Council Tax account number in the subject line.
- 2) State the date of the communication notifying the outcome of the original dispute.
- 3) State the reason(s) the decision is being challenged and,
- 4) Include, as attachments, copies of any documents the person challenging the decision wants the Council to consider.

There is a formal right of appeal against a decision regarding an award under the discretionary arm of the scheme.

An applicant may require that the authority review any decision by writing to the authority and stating the grounds on which it is believed that the decision is wrong. On receipt of an application for a review, the authority shall, within 2 months, consider the decision afresh in light of the representations and any new evidence available to it and advise the applicant;

- 1) whether or not the decision has been changed and;
- 2) the reasons for that decision.

If, after a review, the person is still aggrieved, or the authority has failed to reply within 2 months, the person may lodge an appeal directly to;

Valuation Tribunal Service
Hepworth House
2 Trafford Court
Doncaster,
DN1 1PN

Telephone: 0300 123 1033

<http://www.valuationtribunal.gov.uk/Home.aspx>

Any appeal must be lodged within 2 months of the date of decision made by the authority or if the authority has failed to provide a response, within four months of the date on which the request for review was served.

Equalities statement

The Council will, in all cases, endeavour to ensure that all members of the community are able to access assistance offered by this scheme regardless of race, gender, age, religion or belief, sexual orientation, marital or civil partnership status and/or disability. It will ensure that the decision making process is fair and that no person is disadvantaged by virtue of their membership of one or more of the groups listed in the above paragraph.

Anti-fraud statement

Many of the payments under this scheme are discretionary and all are subject to significant financial constraints. The making of a false declaration with a view to obtaining or increasing an award may amount to a criminal offence under the Fraud Act 2006. Where the council suspects that an offence may have been committed, the matter will be investigated and appropriate action taken, including the initiation of criminal proceedings. No award of any type will be made if an applicant knowingly makes a false statement in order to obtain or increase an award under the provisions of these schemes.