

TONBRIDGE & MALLING BOROUGH COUNCIL

COUNCIL

23 February 2021

Supplementary Report of the Director of Finance and Transformation

Part 1- Public

Matters For Decision

1 LOCAL COUNCIL TAX REDUCTION SCHEME 2021/22: ADDITIONAL HELP PAYING COUNCIL TAX

The supplementary report sets out a scheme, funded by Kent County Council, to provide additional council tax support for low-income working age households and for working age households suffering financial hardship as a consequence of the Covid 19 pandemic. Full Council is recommended to approve the integration of this funding into the Council Tax S13A (1) (c) Local Government Finance Act 1992 Policy which sits alongside the Local Council Tax Reduction Scheme 2021/22 elsewhere on the Council agenda for approval.

1.1 Additional Help Paying Council Tax in 2021/22

1.1.1 The Local Council Tax Reduction Scheme (LCTRS) 2021/22 is set out for approval at item 14 of the agenda.

1.1.2 In recognition of the impact of the pandemic, Kent County Council is proposing to fund additional council tax hardship support to assist households with costs of council tax in 2021/22. This funding needs to be set within the context of a policy, sitting alongside the LCTRS 2021/22, to allow distribution via council tax billing.

1.1.3 The broad objectives of the funding are as follows:

- To provide extra help up to £50 for working age households receiving help through the Council's Local Council Tax Reduction Scheme 2021/22;
- To widen the reach of financial support for council tax payers in 2021/22 by providing assistance to households needing help but who fall outside the eligibility rules of the Council's Scheme;
- To target those households who have been seriously affected by the pandemic – including redundancy, furlough, job loss, self-employed etc;
- To implement a consistent approach across the county for the financial year from 1 April 2021.

- 1.1.4 Kent County Council has requested that Districts operate the assistance schemes in a similar way to the Government hardship fund 2020/21 which provided a further council tax reduction of up to £150 for working age households receiving council tax reduction. That scheme comes to an end at 31 March 2021 and will not be continued. The KCC reduction will be up to £50 for the year and will help to ease the withdrawal of the 2020/21 Government support as well as shore up the safety net for other households suffering hardship in 2021/22.
- 1.1.5 The application of payments would sit outside the Council's Local Council Tax Reduction Scheme 2021/22 but would be made in line with the proposed draft S13A (1) (c) council policy, as attached at **[Annex 1]**.

1.2 Legal Implications

- 1.2.1 The operation of the Scheme is discretionary, requiring a policy of intent to set out decision making, as attached.

1.3 Financial and Value for Money Considerations

- 1.3.1 Kent County Council has committed to fully funding the cost including administration of the Scheme.

1.4 Risk Assessment

- 1.4.1 In not operating the Scheme there would be an overall risk of increased hardship in the Borough.

1.5 Equality Impact Assessment

- 1.5.1 The decisions recommended through this paper have a remote or low relevance to the substance of the Equality Act. There is no perceived impact on end users.

1.6 Policy Considerations

- 1.6.1 Customer Contact
- 1.6.2 Community

1.7 Recommendation

- 1.7.1 Council is **RECOMMENDED** to:
- 1) Approve the Tonbridge & Malling Borough Council Council Tax S13A (1) (c) Local Government Finance Act 1992 Policy attached at Annex 1; and
 - 2) Delegate authority to the Director of Finance & Transformation to finalise and implement the scheme as set out within the report and any further changes as may be necessary during the year.

Background papers:

Nil

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