

TONBRIDGE & MALLING BOROUGH COUNCIL

COUNCIL

22 February 2022

Report of the Director of Finance and Transformation

Part 1- Public

Matters For Decision

1 LOCAL COUNCIL TAX REDUCTION SCHEME 2022/23

A report updating the proposed Tonbridge & Malling Borough Council Working Age Local Council Tax Reduction Scheme 2022/23 to incorporate a disregard for the recently announced national Energy Rebate Scheme 2022.

1.1 Introduction

1.1.1 The Local Council Tax Reduction Scheme 2022/23 was considered and recommended by Cabinet to Full Council at its meeting on 10 February.

1.1.2 On 11 February, new regulations amending aspects of the council tax system to support implementation of the Energy Rebate Scheme 2022 were laid in Parliament and came into force on 12 February.

1.1.3 The regulations require local authorities to include in their local council tax reductions schemes for 2022/23 specific provision that any payment made under the Energy Rebate Scheme 2022 will be disregarded for the purposes of determining an applicant's entitlement.

1.1.4 The draft Scheme has therefore been updated accordingly and is presented to Full Council for endorsement. This version supersedes the draft Scheme recommended by Cabinet.

1.2 Legal Implications

1.2.1 A Scheme must be considered and agreed by 11th March prior to the financial year of operation.

1.2.2 The Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 are amended following the laying of The Council Tax (Demand Notices and Reduction Schemes) (England) (Amendment) Regulations 2022. The 2022 Regulations specifically incorporate reference to the national Energy Rebate Scheme 2022.

1.3 Financial and Value for Money Considerations

- 1.3.1 Financial effectiveness and cost of the Scheme will be monitored, reviewed and reported to the Finance, Innovation and Property Board during 2022/23.

1.4 Risk Assessment

- 1.4.1 The draft 2022/23 Scheme includes amendments to reduce risk of legal challenge and provide greater equality in its application.

1.5 Equality Impact Assessment

- 1.5.1 Changes made in line with Government uprating of national rates and also to incorporate a disregard for the national Energy Rebate Scheme 2022.

1.6 Policy Considerations

- 1.6.1 The Scheme will continue to operate in line with existing associated policies.

1.7 Recommendations

- 1.7.1 Council is requested to **APPROVE** the draft Scheme, as updated for the Energy Rebate Scheme 2002, for 2022/23.

Background papers:

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Nil

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