



Appendix A

Tewkesbury Borough Council Council Tax Energy Rebate Discretionary Scheme 2022-23

Version Control

Version	Version date	Revised by	Description
1	07/03/2022	Emma Harley	First draft
2	11/05/2022	Energy Rebate Cell	Final draft
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1.0 Introduction

- 1.1 The purpose of this document is to determine eligibility for a payment under the Council's Council Tax Energy Rebate Discretionary Scheme which is designed to help those households on low incomes with the rising costs of energy bills in 2022-23.
- 1.2 The scheme has been developed in response to the Support for energy bills – the council tax rebate 2022-23: billing authority guidance provided to local authorities by the Department for Levelling Up, Housing and Communities (DLUHC). This guidance sets out circumstances whereby a discretionary payment **may** be made by the Council to a household which does not qualify for the core Council Tax energy rebate scheme.
- 1.3 Whilst the awarding of payments will be at the total discretion of the Council, DLUHC has issued guidance relating to who can and cannot receive these payments.
- 1.4 This document sets out the criteria which DLUHC has provided to the Council to determine eligibility for this discretionary grant scheme. It also outlines the approach the Council will take in determining whether a payment should be made or not.

2.0 Funding

- 2.1 The Government has provided the Council with £152,400 to cover payments of up to £150 per household. The primary use of these monies is to make discretionary payments to as many eligible households as possible, however the Council's expenditure cannot exceed the allocated funding.
- 2.2 The Council will limit the total payments to the level of funding available from Government and is required to spend its allocation by 30 November 2022.

3.0 Eligibility

- 3.1 The Council Tax Energy Rebate Discretionary Scheme is to support other households who on 1 April 2022 are either council taxpayers or energy bill payers, but are not covered by the core Council Tax Energy Rebate Scheme and meet the following eligibility criteria.
- 3.2 The householder must be either the council taxpayer or the energy bill payer and it must be their main residence.
- 3.3 For the purpose of this scheme, a household is a person or group of persons occupying a single dwelling, as defined in section 3 of the Local Government Finance Act 1992
- 3.4 Automatic payments of up to £150 will be made where the Council already holds records of low-income households or those who had their council tax reduced through the award of certain discount disregards and exemptions on 1 April 2022.
- 3.5 The following households qualify for an automatic payment if the criteria were met on 1 April 2022
 - Properties in council tax bands E to H where council tax reduction was awarded.
 - Properties in council tax bands F to H where a disabled band reduction was awarded.

- A carer disregard was awarded.
- All occupiers are under the age of 18 and a council tax Class S exemption was awarded.
- All occupiers are students and a council tax Class N exemption was awarded.
- A council tax class W exemption was awarded.
- A disregard or exemption for severe mental impairment was awarded
- A care leavers discount was awarded.

3.6 The following types of households are prioritised, but will be required to make an application as we are unable to automatically validate eligibility:

- Anyone who pays the energy bills in respect of a property which is their main residence and they are not the council taxpayer and are on a low income or income related benefits. To qualify, there must also not be a payment made to the household under the core scheme.
- People who are in supported/emergency accommodation. The property must be their main residence and they must be able to provide proof of paying or contributing towards energy bills. To qualify, there must also not be a payment made under the core scheme.
- People who are in receipt of income related benefits who live in houses of multiple occupation (HMOs) and other properties where the resident is not the liable party for council tax. The property must be the main residence of the applicant and they must be the energy bill payer or be able to show that they are contributing to the payment of energy bills. To qualify, there must also not be a payment made to the property under the core scheme

3.7 Where a property band review, proposal or appeal pre-dating the Government's announcement on 3 February 2022 is successful after 1 April 2022 and, as a result the property would have been eligible for a payment under the core scheme, they may be eligible to receive a payment under the discretionary scheme. This is subject to funding still being available from the Discretionary Fund allocation.

3.8 Where a new build property is awaiting confirmation of an official band, providing the liable party was resident in the property and registered for council tax on or before the 1 April 2022 they may make a claim for a rebate payment. If the property falls into Band A - D, they will qualify under the main Energy Rebate Scheme and payment will not be eligible for the discretionary scheme. For those properties banded in E – H, they will be entitled to make an application, however this will be subject to any limitations on funding

3.9 For those households on a low-income or income related benefits who weren't in receipt of council tax reduction on 1 April 2022, an application form will be required along with supporting evidence.

3.10 Where records relating to the liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 are retrospectively amended, we will take this into consideration when deciding whether to make a payment.

3.11 The council will review each application on a case-by-case basis and the decision to award or refuse a payment will be completely at the discretion of the council.

4.0 Exclusions

- 4.1 The following will not be considered eligible for a payment from the discretionary fund:
- People who took up residency after 1 April 2022.
 - A household which has already received funding under the core council tax rebate energy scheme.
 - Occupants of properties in council tax exemption class O (Armed Forces Accommodation) where the Ministry of Defence will provide the cost-of-living support.
 - Occupants of properties in council tax exemption class M (Student Halls of Residence)
 - Second homes
 - Unoccupied properties
 - Any council taxpayer or energy bill payer who does not have their main residence (as defined by case law relating to sole or main residence) in the property.

5.0 Application process

- 5.1 The Council is aware that many households will need support to deal with the rising cost of household bills in 2022-23, driven by increasing energy bills. While these rising costs will affect most households across the country, they are more likely to disproportionately affect those on lower incomes, who tend to spend a higher proportion of their income on utility bills.
- 5.2 The Council will be able to identify most households who are eligible and we will contact them directly.
- 5.3 In all cases where we are unable to validate eligibility and for all other cases, an online application form **is** required, and this can be completed online at www.tewkesbury.gov.uk. For those residents who do not have access or are unable to use the internet we are providing support through our energy rebate team on 01684 272111; an officer will complete the online application form on their behalf.
- 5.4 An application for a discretionary council tax energy rebate payment is deemed to have been made when a duly completed application form and supporting evidence is received via the Council's online process.
- 5.5 Applicants who are unable to provide supporting evidence of their financial circumstances at the time of making their application will be provided with 14 days to provide documentation. Failure to provide the requested information will result in an immediate refusal.
- 5.6 In all cases where we are unable to make an automatic payment, we will require evidence that the applicant is the energy bill payer for the household.
- 5.7 Further supporting information will be required to assess the application, this may include details of household income and expenditure, bank statements and employment status/role, we will also require confirmation of the household composition.

5.8 Applications can be made from 10am on Friday 1 July 2022 to midnight on Sunday 31 July 2022.

6.0 How much will I receive?

6.1 If funding permits, a payment of £150 will be made to eligible energy bill payers. One-off payments of up to £150 will be made directly into the recipient's bank account. If the recipient does not have a bank account we will consider alternative payment options.

6.2 Where an eligible household has a direct debit in place to pay council tax, we will use these details to make a direct payment to the bank account.

6.3 Where no bank details are held by the Council, the applicant will need to provide their details and they will need to match the address the application is being made in respect of.

6.4 The Council reserves the right to request further evidence, where appropriate, to confirm an applicants' eligibility before any payment is made.

7.0 Notification of decisions

7.1 All decisions on whether to make or not make a council tax discretionary rebate payment will be notified to the applicant in writing, usually by email.

8.0 Appeals

8.1 All decisions made by the Council are final; there is no review or appeal process for this scheme. We will, however, make decisions in accordance with principles of decision making

9.0 Complaints

9.1 The Council's complaints procedure (available at www.tewkesbury.gov.uk) will be applied in the event of any complaint received about this scheme apart from the decision to award or not award a discretionary council tax energy rebate payment.

10.0 Managing the risk of fraud

10.1 Neither the Council, nor the Government will accept deliberate manipulation of the scheme and fraud. Any applicant caught falsifying information to receive a discretionary energy rebate payment may face prosecution. The Council or failing to declare any relevant information will face prosecution and any funding issued will be recovered from them.

10.2 The Council reserves the right to reclaim any payment made in error.

11.0 Scheme of delegation

11.1 Officers of the Council will administer the scheme and the Lead Member for Finance and Asset Management, and the Head of Finance and Asset Management are

authorised to make technical scheme amendments if there are any changes in Government guidance.

12.0 Impact of payments on council tax reduction

- 12.1 From 1 April 2022 all local council tax reduction schemes (including those for persons of working and pension age) must disregard scheme payments in determining a person's eligibility for a council tax reduction and the amount of any such reduction. This is so any households already receiving council tax reduction will receive the full benefit of this scheme.
- 12.2 All payments made under this discretionary scheme are treated as local welfare provision and therefore will not be considered in the calculation of income related benefits.
- 12.3 All payments made under this discretionary scheme are non-taxable. Recipients do not need to inform HMRC of the amounts received and those who are self-employed do not need to report the amounts on their Self-Assessment tax returns. As these payments are non-taxable, they do not impact tax credits. Tax credits claimants do not need to report these payments as income to HMRC.

13.0 Definitions

- 13.1 The following definitions are included for further information:

Exemptions are defined in the Local Government Finance Act 1992, The Council Tax (Exempt Dwellings) Order 1992 S.I 1992/558

Discounts and Disregards are defined in the Local Government Finance Act 1992, The Council Tax (Discount Disregards) Order 1992 S.I 1992/548

Class N exemption – a property occupied solely by students

Class S exemption – a property occupied only by those under the age of 18

Class U exemption - a property in which the only occupiers are severely mentally impaired persons who would otherwise be liable to pay the council tax.

Class W exemption – an annexe occupied by a dependant relative

Class O exemption - a property that is owned by the Ministry of Defence for use as armed forces accommodation

Class M exemption – halls of residence

Care leaver – in line with Tewkesbury Borough Council's Care Leavers Policy

- 13.2 We will consider each application on its own merits, but we generally consider low-income to be a household with average gross weekly earnings of less than £500 per week.