



Council Tax Support Fund Payments Policy 2023/24

1. Background

In the Autumn Statement 2022 the government announced its intention to increase referendum principles to 3% for core council tax and up to 2% for the Adult Social Care precept, with additional flexibilities for some other authority types for both 2023-24 and 2024-25.

Recognising the impact of rising bills, the government has distributed £100 million of new grant funding in 2023-24 for local authorities to support economically vulnerable households in their area with council tax payments.

Funding has been allocated to councils based on their share of local council tax support claimants according to the latest data. The government expects local authorities to use the majority of their funding allocations to reduce bills for current working age and pension age Local Council Tax Support (LCTS) claimants by up to £25.00

Councils can use their remaining allocation as they see fit to support vulnerable households with council tax bills.

Cherwell has been allocated funds from Department for Levelling Up, Housing and Communities £164,691. This funding has been matched by Oxfordshire County Council making the total funds available to LCTS claimants to £329,385

This policy covers the mandatory payments to LCTS customers of £25.00 or less made to customers council tax accounts along with the discretionary payments that will be applied.

Additional discretionary amounts of £25.00 will also be paid to LCTS customers with the eligibility criteria mirroring the Governments scheme.

A one off discretionary payment of £85.00 will also be made to those customers in receipt of LCTS on 16 November 2023.

2. Eligibility Criteria – Mandatory Scheme

Where a taxpayer has a liability for 2023-24 and in receipt of LCTS and their charge is less than £25.00, then their liability would be reduced to nil.

Where a taxpayer's liability for 2023-24 is nil, no reduction to the council tax bill will be available and those bills will not be credited.

There is no need for any recipient of LCTS to make a separate claim for a reduction under this scheme. The council has identified who is eligible for support and have applied this discount automatically.

The payments of £25.00 will continue to be awarded to eligible new customers that are in receipt of LCTS throughout the financial year 2023/24 and will be deducted from any council tax charge and reflected on customers council tax bills.

3. Eligibility Criteria – Discretionary Scheme

Where a taxpayer has a liability for 2023-24 and following the award of council tax support fund payment of £25.00, an additional £25.00 will be applied reducing the customer's council tax liability by £50.00 or less in total.

Where a taxpayer's liability for 2023-24 is nil, no reduction to the council tax bill will be available and those bills should not be credited.

There is no need for any recipient of LCTS to make a separate claim for a reduction under this scheme. The council has identified who is eligible for support and have applied this discount automatically

The discretionary payments of £25.00 or less will continue to be awarded to eligible new customers in receipt of council tax reduction throughout the financial year 2023/24, and will be deducted from any council tax charge and reflected on customers council tax bills.

4. Eligibility Criteria – Discretionary Scheme one off payment

Where the taxpayer has an outstanding balance on the 2023/24 liability of £85.00 or less following the award of council tax support fund payment of £50.00 as described in sections 2 and 3, an amount of £85.00 will be credited the customers council tax account.

If the customer has an outstanding balance of £85.00 or less owing on their council tax account for 2023/24 the amount applied will clear the outstanding balance.

No award will exceed the amount of liability to pay for 2023 24

The customer must be in receipt of council tax support on 16 November 2023.

There is no need for any recipient of LCTS to make a separate claim for a reduction under this scheme. The council has identified who is eligible for support and have applied this discount automatically

5. Exclusions

No discretionary one of payment will be made to customers that are not in receipt of LCTS on 16 November 2023.

No payment will be made to customers for any of the above schemes for the mandatory or discretionary , if they do not have an outstanding balance for council tax 2023/24

6. How much funding will be available?

Department for Levelling up Housing and Communities have provided funding of £164,691

Oxfordshire County Council have provided funding of £164,691

Total amount of funding available for all schemes is £329,382

7. How the payment will be made

Eligible households will be receive an amended council tax bill reducing their outstanding balance or clearing the amount owed.

8. Impact of the payment

It is the Government's intention that any assistance provided from the Council Tax Support Fund will not affect the eligibility of recipients for other benefits.

9. Application process

No application is required.

10. Appeals

The Council's decision is final and does not carry any right of review or appeal to the authority or any Tribunal or Court.