

Appendix 1



TORRIDGE DISTRICT COUNCIL

**Council Tax Hardship Support Covid-19 Policy
2021/2022**

Background

In response to the Covid-19 pandemic in the financial year 2020/21 Central Government provided Council Tax Hardship funding to billing authorities, such as Torridge, to alleviate the financial impact of the pandemic on working age customers in receipt of Local Council Tax Support (LCTS).

Following Central Government guidance, Torridge Council applied up to a maximum of £150 discount to the Council Tax liability for ALL working age recipients of LCTS, regardless of whether individuals suffered financial hardship arising from the pandemic.

For the financial year 2021/22, Central Government has provided a significantly reduced level of Council Tax Hardship funding to billing authorities. The guidance attached to the funding **does not** stipulate an across-the-board discount to working age recipients of LCTS, but rather the funding is being made available to Councils to compensate them for declines in Council Tax income arising from increased claims for Local Council Tax Support.

Torridge however recognises there will be residents suffering financial hardship as a direct result of the pandemic. The decision has been made, for the financial year 2021/22, to earmark Council Tax Hardship funding of £71,885 to support those residents who have suffered financial loss as a direct result of the pandemic and may have issues meeting their Council Tax liability.

The Scheme

- This scheme will be in place for the financial year 2021/22 only.
- Funding for the scheme is limited, in the first instance, to £71,885 but will be assessed in light of the Council's finances. Consequently, the scheme may be ended prior to the close of the financial year 2021/22, depending on the volume of applications received.
- The maximum support that can be offered is £500 or the outstanding Council Tax liability, whichever is the lesser.
- Support is restricted to the financial years 2020/21 and 2021/22, council tax arrears prior to this will not be considered for relief.
- The scheme is restricted to those of working age.
- Applications for Council Tax Hardship Support Covid-19 will be via the attached application form.
- Hardship will not be awarded where applicants have access to other assets (e.g., savings).
- Applicants **do not** have to be in receipt of working age LCTS.
- The relief will be awarded entirely at the discretion of the Council.

- The Council, when assessing claims for hardship support, may require:
 - Evidence of financial hardship (e.g., reduced income from furlough etc).
 - Evidence that the applicant has taken reasonable steps to resolve their situation prior to applying.
 - That all other eligible Council Tax discounts / reliefs are claimed in the first instance, thus reducing the Council Tax liability.
 - Other income streams have been maximised (e.g., relevant benefits have been claimed).
 - Evidence of income and savings

Decision Making Process

The responsibility for making discretionary decisions will rest with the Revenues and Benefits Manager.

The Revenues and Benefits Service may liaise with the applicant to obtain sufficient detail (in line with the criteria as laid out in this policy) in order that a decision can be made.

Award

Any award is granted entirely at the Council's discretion.

Notification of decision

The Council will notify the applicant of the outcome of their application within one month of receiving sufficient information to make a decision.

Review of Decision

If the applicant remains dissatisfied with the Revenues and Benefits Managers decision, they can appeal to the Head of Finance (Section 151 Officer), in writing, clearly stating the reason for the appeal.