

BURNLEY BOROUGH COUNCIL

COUNCIL TAX REBATE AND DISCRETIONARY FUND

GUIDELINES

Introduction

1. This guidance is intended to administer the Council Tax Rebate and associated Discretionary Fund to eligible households, announced by the Government on 3 February 2022 as part of a package of support for rising energy costs.
2. The guidance sets out the criteria under which households will qualify to be eligible for the support under these schemes and is aligned with the government guidance issued on 23 February 2022 and any revisions, which can be found via [this link](#).
3. The government has announced a package of support known as the Energy Bills Rebate to help households with rising energy bills, worth £9.1 billion in 2022-23. This includes:
 - a) A £150 non-repayable rebate for households in England in council tax bands A to D, known as the Council Tax Rebate.
 - b) Discretionary funding for billing authorities to support households who are in need but are not eligible for the Council Tax Rebate, known as the Discretionary Fund.
4. The Council Tax Rebate will be passed on directly as one-off £150 grants to households that are eligible, under the terms set out in paragraphs 6 to 14.
5. The Discretionary Fund will be passed on directly as one-off grants to households that the Council deems eligible, under the terms set out in paragraphs 23 to 27.

The Council Tax Rebate

Eligibility

6. The Government has recognised 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.
7. To provide some immediate relief for these rising costs, while targeting those most likely to require support, the Government expects billing authorities to provide a £150 one-off payment to a liable council tax payer (or a person who would otherwise be liable where the property is exempt) for every household that occupies a property which meets all of the following criteria on 1 April 2022:

- a. It is valued in council tax bands A to D. This includes property that is valued in band E but has an alternative valuation band of band D, as a result of the disabled band reduction scheme;
 - b. It is someone's sole or main residence;
 - c. It is a chargeable dwelling, or in exemption classes N, S, U or W*; and
 - d. The person who is liable to pay the council tax (or would be were the property not exempt) is not a local authority, a corporate body or other body such as a housing association, the government or governmental body.
8. This means that:
- a. A property that meets all the criteria, but has a nil council tax liability as a result of local council tax support, will be eligible.
 - b. A property that has no permanent resident and is someone's second home will not be eligible.
 - c. An unoccupied property (for the purposes of calculating council tax) will not be eligible.
9. For the purpose of the Council Tax Rebate, 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.
10. Eligibility will be determined based on the position at the end of the day on 1 April 2022. Where the Council has reason to believe that the information they hold about the valuation list, liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 is inaccurate, it will withhold the payment and take reasonable steps to determine the correct information.
11. Where records relating to the liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 are retrospectively updated, the Council will take reasonable steps to pay or clawback payments.
12. Where a property band recorded on a valuation list is amended retrospectively to 1 April 2022, for example as a result of a successful appeal made to the Valuation Office Agency (VOA) that concluded after this date, the Council is not required to pay or clawback payments. The exception is where a property is a new build and awaiting an official banding from the VOA. In these cases, eligibility will be determined based on the official band subsequently allocated by the VOA, where this has an effective date before or on 1 April 2022.
13. Where a review, proposal or appeal pre-dating the announcement on 3 February 2022 is successful after 1 April 2022 and as a result, a property would have been eligible for the rebate, the Council may provide support using the Discretionary Fund.

14. Any disputes about council tax banding should be resolved through the Valuation Office Agency's usual process for reviews, proposals and appeals.

Making Payments

Making payments where the Council holds live direct debit instructions for a liable council tax payer of an eligible household

15. Where the Council holds live direct debit instructions for a liable council taxpayer of an eligible household, it will make an automatic payment as early as possible in the 2022/23 financial year, provided that it is assured that the household is eligible and the bank details have been verified. Where multiple residents of an eligible household are jointly and severally liable for council tax, and the Council holds live direct debit instructions for that household, the full £150 payment will be made to the direct debit account. The Council will exclude any direct debits from automated payments where the name on the bank details does not match a liable party.
16. The grant is being provided on the assumption that the grant recipient is a liable council tax payer (or would have been if the property were not exempt) and that the property met the criteria set out at paragraph 7 on 1 April 2022. If this is not the case, the grant will be liable for recovery. The grant is being provided to support all residents of the household.
17. To prevent erroneous payments requiring clawback, the Council will wait to make the grant payment until after the first direct debit council tax payment for 2022/23 has been taken. This may mean that some payments may be delayed

Making payments where the Council does not hold live direct debit instructions for an eligible household

18. Where the Council does not hold live direct debit instructions for an eligible household, it will make all reasonable efforts to contact the household as early as possible to make them aware of the scheme and invite them to make a claim.
19. The Council is working with its strategic partner, Liberata, to use the existing software solution to administer the application process. Payments will be made by BACS where the Council is able to verify the applicant's bank account details. Where it is unable to verify bank account details it will credit £150 to an eligible household's council tax account.
20. As part of the application process, the claimant will be required to self-certify that they are (or would be in the case of exempt property) a liable taxpayer, that they meet the eligibility criteria at paragraph 7, and that are claiming on behalf of the household, in accordance the Council's powers under section 3(1)(c) of the Council Tax (Administration and Enforcement) Regulations 1992 to request information for the purposes of identifying the liable taxpayer.
21. The Government will not tolerate any council tax payer falsifying their records or providing false evidence to gain access to the Council Tax Rebate or Discretionary Fund. A ratepayer who provides false information or makes false

representation in order to benefit from the Council Tax Rebate or Discretionary Fund may be guilty of fraud under the Fraud Act 2006.

22. The Government has required the Council to undertake pre-payment checks prior to payment of any grant which is not awarded to a live direct debit holder. These should allow it to:
- a. Satisfy the Council that the person who is applying is entitled to payment; and
 - b. Satisfy the Council that payment details provided belong to an entitled person and relate to the relevant address.

The Discretionary Fund

Eligibility

23. The Government has recognised that billing authorities may also wish to provide support to other energy bill payers who are not eligible under the terms of the core scheme, or to provide carefully targeted 'top-up' payments to the most vulnerable households in bands A to D. The Council has been allocated £263,100 to fund this scheme.
24. To provide some immediate relief for these rising costs, while targeting those most likely to require support, the Council will provide one-off payments for every household that occupies a property and meets any of the following criteria on 1 April 2022:
- a. Where the property occupied is valued in council tax bands E to H and the council tax payer is in receipt of Council Tax Support. A £150 one-off payment will be made to the liable council tax payer;
 - b. Where the property occupied is valued in council tax bands A to D and the council tax payer is in receipt of Council Tax Support. A £20 one-off 'top-up' payment will be made to the liable council tax payer; or
 - c. Where the property occupied is a house in multiple occupation, sheltered accommodation or other property (excluding student halls) where the tenant is not liable for council tax and where energy costs are included in the rent payable to the landlord (i.e. the landlord is responsible for council tax and energy bills). A copy of a secured tenancy agreement will be required as evidence of eligibility. A £50 one-off payment will be made to the liable rent payer where they are in receipt of one of the following benefits:
 - Universal Credit;
 - Working Tax Credit;
 - Income-based Employment and Support Allowance;
 - Income-based Jobseeker's Allowance;
 - Income Support;
 - Housing Benefit; or

- Pension Credit.
25. Eligibility will be determined based on the position at the end of the day on 1 April 2022. Where the Council has reason to believe that the information they are provided with in connection to the claim is inaccurate, it will withhold the payment and take reasonable steps to determine the correct information.
 26. By accepting the grant payment the Council will accept this as a declaration from the recipient that they are not committing any fraud and that they are fully eligible for the payment, as well as giving the Local Authority permission to share data to check such compliance and that these guidelines are complied with.
 27. Payment of grants under this scheme will following the same pre-payment verification process as those for the Council Tax Rebate scheme, under the terms set out in paragraphs 15 to 22 above.
 28. The application window for the Discretionary Fund will close on the 30 June 2022 or earlier if the funding has been fully utilised.
 29. As this scheme has been allocated limited funding the Council reserves the right to close the scheme once the funds have been exhausted.

Managing the risk of fraud

30. The Council will not accept deliberate manipulation and fraud - and any business caught falsifying their records to gain relief awarded will face prosecution and any relief awarded will be subject to claw back, as may any relief awarded in error.
31. All information is subject to internal and external audit check, as well as Government body check.

Sharing Information

32. By accepting the grant payment the recipient gives authority to the Council to share data for efficient system administration and to protect the Public Purse, subject to the GDPR. This will include sharing data with the Council's agents and other Government Departments.
33. The Council will be required to share data with Government Departments for monitoring and other reasons. By accepting the grant payment all recipients give authority for this.

34. The Council does not accept any liability for any issues that may arise for businesses because of receiving, or not receiving relief awards under this scheme.