

COUNCIL TAX ENERGY REBATE POLICY

April 2022

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Introduction and Background

The government has provided for a £150 non-repayable rebate for households in England in council tax bands A - D, known as the Council Tax Energy Rebate (though different variations of the name are also used). The scheme intentions are to provide funding quickly to householders who will face increases in their energy bills. This £150 rebate is not a loan and does not have to be repaid.

£144 million of discretionary funding has also been made available for billing authorities to support households who are in need but are not eligible for the Council Tax Rebate, known as the Discretionary Fund.

Whilst described as a "Council Tax Energy Rebate" the payment will not show on the Council Tax bill.

It is intended to be made directly to the householder, usually into their bank account though they can elect to have it credited to the Council Tax account or by way of a voucher than can be exchanged for cash at any Post Office.

- Mandatory Rebates must be paid by 30 September 2022
- Payments under the Discretionary scheme must be made by 30 November 2022

Grants are only payable to individuals, not companies or organisations. The payments are not taxable and not treated as income for the purpose of any means tested benefits. Recipients do not therefore need to report receipt of these payments to HMRC or DWP.

Funding and Payments

The following table shows the estimated number of payments that we expect to make.

	Discretionary Fund (£)	Mandatory Fund (£)	Total Fund (£)	Estimated Number (Mand.)	Estimated Number (Disc.)
Stafford BC	177,900	7,225,200	7,403,100	48,168	1,186

Mandatory Scheme

The Rebate payment is payable 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 at the end of 1 April 2022:

- It is valued in council tax bands A - D or is valued in Band E but subject to an alternative banding of D, due to a disabled person's reduction

- Is someone's sole or main residence
- Is a chargeable dwelling, or in exemption classes
 - N - Student only dwelling
 - S - Occupied by residents all of whom are aged under 18 years
 - U - Occupied by residents all of whom are severely mentally impaired
 - W – Annexes to property, occupied by elderly or disabled relatives

Residents in receipt of 100% Local Council Tax Reduction will be eligible for the grant.

The grant is only payable to individuals and not to a local authority, a corporate body or other body such as a housing association, the government or governmental body.

Where records relating to the liable taxpayer(s) or residents' circumstances in respect of 1 April 2022 are retrospectively updated, the Council will take steps to pay or clawback payments, as appropriate.

Where the 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, councils are not required to make or clawback payments of the mandatory grant.

The exception is where a property is a new build and awaiting an official banding from the VOA. In these cases, eligibility should be determined based on the official band subsequently allocated by the VOA, where this has an effective date before or on 1 April 2022.

Direct Debit Payers - Automatic Payments

Where the Council holds a live direct debit instruction for the Council Tax payer and payments have been made from that account, it will make payment of the £150, directly into the bank account without undertaking further verification of that account.

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.

Direct Debit Payers Not Paid Automatically.

In the event of a new direct debit instruction, the rebate will not be paid before the first Council Tax direct debit instalment has successfully cleared, or the bank account has been verified using online tools.

Where the name on the Council Tax account and bank account DO NOT match, a claim will need to be made by the Council Tax payer, equivalent to the process followed by non-direct debit cases.

Non-Direct Debit Cases - Application Process

The Council will manage a claims process which must be followed by all households other than the direct debit payers whose council tax and bank account details match.

The claim process will primarily be an on-line process in the first instance, though telephone applications will also be accepted and paper applications sent to those residents who are digitally excluded.

The claimant will be required to self-certify that they meet the qualifying criteria and are the correct person to receive the rebate on behalf of the household.

The Council will offer three ways in which payments can be made.

- Payment into a nominated bank account.
- Payment transferred to the Council Tax account. This method will be used if requested by the council tax payer, if joint and severally liable council taxpayers do not agree on the method of payment, or if the Council Tax payer does not respond to an invitation to apply.
- Post Office PayOut scheme. When necessary this scheme will be used to issue a voucher which can be exchanged for cash at any Post Office.

Pre-Payment Checks

The Council will undertake pre-payment checks prior to payment of any grant which is not awarded to a live direct debit holder. This will add some delay to the issue of those payments. The purpose of the checks are two-fold:

- To be sure that the person who is applying is entitled to payment. This will be done by cross-referencing Council Tax accounts as to the liable party, band and occupation status.
- To be sure that the payment details provided (if applicable) belong to an entitled person and relate to the relevant address. We may do this either by asking for evidence of a bank account to be submitted and/or using on-line bank verification tools.

Residents choosing to be paid by the Post Office Payout method will be required to show proof of identification to the Post office cashier in order to receive the cash. The following methods of identification are acceptable;

National Identity Card (photographic)	Valid Passport
UK Biometric Residency Permit	Valid EU Photo Driving Licence
Council Tax Bill	Valid UK Photo Driving Licence
Asylum ID Card	Armed Forces ID Card
Other Photo ID	Police Warrant Card

Discretionary Fund.

The Council must approve a policy for the disbursement of its discretionary fund amongst residents not entitled to the main scheme payment. No household can receive more than £150 and so those qualifying for the mandatory rebate payment are excluded from receiving discretionary amounts.

The discretionary fund is cash and time limited and so payments will no longer be made if the council utilises all of its funding, or on the closing date of 30 November, whichever is sooner.

Discretionary payments of £150 will be made in the following circumstances.

- Households in bands E to H who are in receipt of Local Council Tax Reduction on or after 1 April 2022.
- Households whose dwelling is valued in bands F to H subject to an alternative banding of E to G, due to a disabled person's reduction
- Households in bands E to H where the Council Tax payer or partner are in receipt of any of the following means tested benefits on or after 1 April 2022.
 - Universal Credit
 - Housing Benefit
 - Income-based Job Seeker's Allowance
 - Income-related Employment Support Allowance
 - Income Support
 - Pension Credit
 - Child Tax Credit
 - Working Tax Credit
- Households in bands E to H where the Council Tax payer or partner are in receipt of any of the following disability based benefits on or after 1 April 2022.
 - Disability Living Allowance Care Element, any rate
 - Disability Living Allowance Mobility Element, any rate
 - Personal Independence Payment Daily Living Component, any rate
 - Personal Independence Payment Mobility Component, any rate
 - Attendance Allowance
 - New Style Employment Support Allowance
 - War Pension
 - Armed Forces Compensation Scheme.
 - Industrial Injuries Benefit.
 - Carers Allowance
- Households whose dwelling is valued in bands E to H on 1 April 2022 who manage to successfully appeal their band to D or lower, retrospectively to 1 April 2022.
- Households who move into a property later than 1 April 2022, and would have qualified for a mandatory payment but for the qualifying date, provided they have not received an Energy Rebate payment at another address.
- Households where the energy bills payers are not liable for council tax.

No payment will be made in respect of empty or second homes.

Pre-payment checks will be made in respect of Discretionary payments, in the same way as those relating to mandatory payments, to ensure that the applicant is entitled to receive it and that the bank account, where applicable, belongs to the entitled person.

Appeals

It is for a billing authority to determine eligibility for the fund, with reference to government guidance and (in the case of the discretionary scheme), their published eligibility criteria. The government does not have a role in the case of disputes, which should be resolved through a billing authority's usual complaints processes.

Eligibility for rebates will be determined within the Revenues and Benefits department. Anyone dissatisfied with the determination of a claim can request that it be reviewed by a more senior officer.

The Council's complaints procedure can be invoked by those remaining dissatisfied, though it must be noted that the complaints process cannot diverge from the eligibility criteria for mandatory rebates or the published criteria for discretionary award.

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

Review of Process.

The operation of the rebate schemes will be kept under review and may be amended as necessary, for example following changes to Government guidance. Any significant variations will be notified to members.

Details of the developing schemes will be provided on the Council's website

www.staffordbc.gov.uk/CTER