



# **Council tax support scheme explanatory notes**

2022/23

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## 1. Introduction

This document sets out a brief summary of the Council's Council Tax Support scheme. This largely follows the government's scheme but there are some changes for working age households.

The Government has prescribed a national scheme for pensioner households, which fully protects pensioners from the impact of the transfer from Council Tax Benefit to Council Tax Support, which took place from April 2013. The prescribed scheme for pensioners is included in the Council's scheme.

## 2. Law and legal context

The scheme explained here is the Council Tax Support (CTS) scheme for Rushmoor Borough Council, in its capacity as the Billing Authority for Hampshire County Council.

## 3. Overall provisions: Universal Credit

Universal Credit started rolling out in Rushmoor in February 2016, and from 24 October 2018 Universal Credit Full Service was introduced. This is a new benefit paid by the Department of Work and Pensions (DWP) which is replacing Income Support, Housing Benefit, Job Seekers Allowance, Employment Support Allowance, Child Tax Credits and Working Tax Credits. The CTS scheme will be changed in the future to take account of the impact of Universal Credit.

## 4. The CTS Scheme: Maximum entitlement

The CTS scheme is in the form of a means tested discount based on the Government's CTS scheme for pensioners.

The CTS scheme applies a maximum eligible amount of Council Tax. In other words, if your Council Tax bill is higher than the maximum eligible amount, the CTS awarded will be restricted to a reduced liability used in the assessment of CTS, see below. (The restriction only applies to working age assessments).

The maximum amount of Council Tax which may be awarded under CTS will be limited in one or more of the following ways:

- I. The maximum amount of council tax which is eligible for CTS and which may be the maximum award under the Council's CTS scheme is restricted to the amount of Council Tax due for the year for dwellings within Band D of the Council Tax calculations; and
- II. The maximum amount of Council Tax which is eligible for CTS and which may be the maximum award under the Council's CTS scheme is set at a percentage of the total Council Tax due as calculated in (1) above. The amount is 88%.

## 5. The CTS Scheme: other determinations

The CTS scheme additionally makes provisions in relation to the award of CTS in the following circumstances:

- III. You will not be eligible for assistance under the scheme if you have savings of £6,000 or over, or £16,000 if you are a pensioner
- IV. If you receive Child Benefit or maintenance this will be treated as income for Working Age assessments only

## 6. Vulnerable People

The CTS scheme sets out provisions designed to ensure that the most vulnerable are given some relief. This is achieved through the disregarding as income of DWP benefits such as Disability Living Allowance, Personal Independence Payment and War Disablement Pensions. In addition, the Council has an Exceptional Hardship Fund and individuals may apply to the Council for relief under the hardship fund. The operation of this fund is at the discretion of the Council.

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## 7. Claims for Council Tax Support

If you were in receipt of Council Tax Benefit immediately before 1 April 2013 you will have been treated as having made an application for CTS under the current scheme.

You may apply for Council Tax Support in writing using the Council's application form.

Any application may be subject to additional validation, as required by the council, to confirm entitlement and to calculate the amount of council tax support due.

The Council shall not decide entitlement where a claim is incomplete until all relevant information is provided. The information must be provided within one month of any written request from the council. This period may be extended if the council considers this to be reasonable in the circumstances.

A claim for support may be amended or withdrawn, in writing, at any time prior to the council deciding about entitlement.

## 8. Payments and Overpayments

A Council Tax payer's bill will be reduced by way of a credit for Council Tax Support granted depending on their circumstances. In the event of an overpayment of Council Tax Support, then the amount of such overpayment will be added to the bill.

## 9. Appeals

You may appeal against the council decision regarding your eligibility for, or entitlement to CTS in the first instance by writing to the council to request that it looks at its decision again. The Council will reconsider and notify you of its reconsiderations and reasons for its decision.

You can request a subsequent and independent review of our decision by the Valuation Tribunal for England.

## 10. General Up-rating

The figures set out in the Council Tax Support scheme may be up-rated, to take effect from 1st April every year. The amount of up-rating will be determined by the Council and will link as closely as possible to other welfare benefit changes or may be linked to the consumer price index or by another rate determined with reference to provisions made for Universal Credit.

## 11. Useful links

Below are some websites where you can find out more detailed information about both the regulatory framework and the guidance issued to Local Authorities.

- **The Ministry for Communities, Housing and Local Government**  
[www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government](http://www.gov.uk/government/organisations/ministry-of-housing-communities-and-local-government)
  - **The Welfare Reform Act 2012**  
[www.legislation.gov.uk/ukpga/2012/5/contents](http://www.legislation.gov.uk/ukpga/2012/5/contents)
  - **The Localism Act 2011**  
[www.legislation.gov.uk/ukpga/2011/20/contents](http://www.legislation.gov.uk/ukpga/2011/20/contents)
  - **The Equality Act 2010**  
[www.legislation.gov.uk/ukpga/2010/15/contents](http://www.legislation.gov.uk/ukpga/2010/15/contents)
  - **The Local Government Finance Bill**  
[www.legislation.gov.uk/ukpga/2012/17/contents/enacted](http://www.legislation.gov.uk/ukpga/2012/17/contents/enacted)
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