

Report to Cabinet

15 February 2023

Subject:	Revenues and Benefits Policy Framework 2023/24
Cabinet Member:	Councillor Bob Piper - Cabinet Member for Finance and Resources
Director:	Simone Hines – Director of Finance
Key Decision:	Yes To approve Revenues and Benefits Policy Framework 2023/24
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1 Recommendations

1.1 That approval is given to the Revenues and Benefits policy framework for 2023-24 as follows:

- Appendix 1 - Corporate Debt Recovery Policy
- Appendix 2 - Council Tax Award of Discount Policy
- Appendix 3 - Council Tax Discretionary Reduction Policy
- Appendix 4 - Flood Relief Policy
- Appendix 5 - Discretionary Housing Payments Policy
- Appendix 6 - Local Welfare Provision Policy
- Appendix 7 - Non-Domestic Rate Hardship Relief Policy
- Appendix 8 - Non-Domestic Rates Discretionary Rate Relief Policy

1.2 That the Director of Finance - Section 151 Officer in consultation with the Cabinet Member for Finance and Resources be authorised to make




necessary changes to the policies during 2023-24 due to the Cost of Living crisis.

- 1.3 That Cabinet Recommend Council approve the Council Tax Award of Discount Policy as set out in appendix 2.

2 Reasons for Recommendations

- 2.1 To make recommendations for the Revenues and Benefits policy framework for 2023-24.

3 How does this deliver objectives of the Corporate Plan?

	The policies cover a wide range of functions carried out by the Revenues and Benefits Service. These policies in particular aim to support our most vulnerable residents and local businesses.
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4 Context and Key Issues

- 4.1 The existing Revenues and Benefits Policy Framework includes:

- Corporate Debt Recovery Policy
- Council Tax Award of Discount Policy
- Council Tax Discretionary Reduction Policy
- Flood Relief Policy
- Discretionary Housing Payments Policy
- Local Welfare Provision Policy
- Housing Benefit Overpayment Recovery Policy
- Non-Domestic Rate Hardship Relief Policy
- Non-Domestic Rates Discretionary Rate Relief Policy
- The Local Council Tax Reduction Scheme Policy

- 4.2 The Corporate Debt Recovery Policy has been amended to include the Housing Benefit overpayment recovery policy and additional information about recovery processes. The policy also confirms the Council is working towards a single view of debt.



- 4.3 The Council Tax Award of Discount Policy has been amended to charge an additional 100% for Council Tax where properties have remained empty and unfurnished for a period of 1 year or more (currently this is 2 years) This will be effective from 1 April 2024.
- 4.4 In addition, from April 2024 where a domestic dwelling is unoccupied but furnished and not treated as someone's sole or main residence the new regulations would allow us Local Authorities to charge an additional 100% immediately from the date on which these conditions exist.
- 4.5 There will be an opportunity for Cabinet to consider this further before a final decision to implement from April 2024 is made. Legislation is currently going through parliament via the Levelling Up and Regeneration Bill which will provide authorities with the discretion to levy these additional charges, guidance and this legislation contains a clause requiring the authority to make the determination at least one year before the start of the year to which it relates.
- 4.6 The Non-Domestic Rates Discretionary Rate Relief Policy has been amended to include additional reliefs awarded in 2022/23 and new reliefs which will be awarded in 2023/24 following the revaluation.
- 4.7 The Local Welfare Policy has been amended to introduce a £3k savings limit to be considered eligible for an award. The policy was also amended during 2022/23 using the Director of Finance's delegated authority to increase the number of awards that could be made from two to three.
- 4.8 The Local Council Tax Reduction Scheme Policy for 2023/24 is in a separate report for Cabinet and this will require full Council approval
- 4.9 There have been no changes to any of the other policy intentions except for some cosmetic changes.

5 Alternative Options

- 5.1 The council is required to set out its application of areas of the legislation which allow local application of rules. The policy framework



achieves this.

6 Implications

<p>Resources:</p>	<p>There is a direct cost to the local Council Taxpayers for any Discretionary Rate Relief granted. The Council cannot refuse any applications, which comply with its Discretionary Rate Relief policy, on the grounds of unavailable resources.</p> <p>There is a direct cost to the local Council Taxpayers of any relief granted under the provisions of Section 49 of the Local Government Finance Act 1988.</p> <p>The cost of any relief granted under Section 13A (Council Tax Discretionary Reduction Policy) is borne by the local Council Taxpayers.</p> <p>The cost of Discretionary Housing Payments in excess of the Government Contribution is borne by the local Council Taxpayers, unless we are able to claim part of this from the Housing Revenue Account.</p> <p>The Council Tax Award of Discounts Policy generates additional income for the council through Council Tax collection.</p>
<p>Legal and Governance:</p>	<p>The policy on Section 49 of the Local Government Finance Act 1988 Hardship Relief complies with appropriate legislation relating to the Council's powers with regard to awarding relief. The Council cannot refuse any applications which comply with its policy, on the grounds of unavailable resources.</p> <p>The policy on Discretionary Rate Relief, complies with appropriate legislation relating to the Council's powers with regard to awarding Discretionary Rate Relief to businesses. The Council cannot refuse any applications for Discretionary Rate Relief, which comply with its policy, on the grounds of unavailable resources.</p> <p>The policy on Discretionary Housing Payments complies with appropriate legislation.</p> <p>The Section 13A Council Tax Discretionary Reduction Policy complies with appropriate legislation. The Council cannot refuse any applications for relief, which comply with its policy, on the grounds of</p>



	<p>unavailable resources.</p> <p>The Council Tax Award of Discount Policy complies with appropriate legislation to allow the Council to set locally prescribed levels of discounts for empty domestic properties.</p>
Risk:	<p>Risk assessments, where required, have been previously undertaken.</p> <p>As these policies have been in place for several years no significant risks have been identified or have occurred.</p>
Equality:	<p>Equality impact assessments (EIA) have previously been completed on all of the policies.</p>
Health and Wellbeing:	<p>A number of the policies provide additional financial support to some of our most vulnerable residents.</p>
Social Value	<p>Sandwell's Revenues and Benefits Policy Framework is operating well and providing crucial support to vulnerable, low income households.</p>
Climate Change:	<p>No impact</p>

7. Appendices

Appendix 1	Corporate Debt Recovery Policy
Appendix 2	Council Tax Award of Discount Policy
Appendix 3	Council Tax Discretionary Reduction Policy
Appendix 4	Flood Relief Policy
Appendix 5	Discretionary Housing Payments Policy
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8. Background Papers

None

