

Report to Cabinet

23 March 2022

Subject:	Revenues and Benefits Policy Framework 2022/23
Cabinet Member:	Councillor Maria Crompton - Cabinet Member for Finance and Resources
Director:	Simone Hines – Director of Finance
Key Decision:	Yes To approve Revenues and Benefits Policy Framework 2022/23
Contact Officer:	Ian Dunn ian_dunn@sandwell.gov.uk Carl Jones carl_jones@sandwell.gov.uk

1 Recommendations

- 1.1 That approval is given to the Revenues and Benefits policy framework for 2022-2023 as set out in the Appendices 1 to 9.

2 Reasons for Recommendations

- 2.1 To make recommendations for the Revenues and Benefits policy framework for 2022-23.



3 How does this deliver objectives of the Corporate Plan?



A Strong and Inclusive Economy

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.

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 information about vulnerable customers and how we may provide additional support. The policy also confirms the Council is working towards a single view of debt.

4.3 The Council Tax Award of Discount Policy has not been amended but it should be noted that from 1st April 2021 onwards, a 300% 'premium' has been applied for homes empty for over 10 years, generating a Council Tax charge of 400%.

4.4 The Council Tax Discretionary Reduction Policy was amended in 2020/21 for care leavers, and the policy continues to provide 100% relief to all care leavers aged 18-25. The policy has been amended to remove reference to requests for reduction for empty homes as there is no legislation for this. The Council Tax Discretionary Reduction Policy has been renamed as it was previously known as the Council Tax Discretionary Relief Policy.



- 4.5 The Housing Benefit Overpayment Recovery Policy has been amended to reflect the new recovery rates in accordance with the amounts stated by the Department for Work and Pensions for 2022/23.
- 4.6 The Local Council Tax Reduction Scheme Policy resolution was made by Full Council in January 2022 and is therefore not included in this report.
- 4.7 There has been a change to Non-Domestic Rates Discretionary Rate Relief Policy to include reference to additional reliefs including the Nursery discount, Covid additional relief fund, Local newspaper relief and Expanded retail relief. State Aid has been updated to include reference to new subsidy rules.
- 4.8 The Non-Domestic Rates Hardship Relief Policy has been amended to refer to the new subsidy rules.
- 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

Resources:	<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>
Legal and Governance:	<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 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	Sandwell's Revenues and Benefits Policy Framework is operating well and providing crucial support to vulnerable, low income households.
---------------------	---

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
- Appendix 6 Local Welfare Provision Policy
- Appendix 7 Housing Benefit Overpayment Recovery Policy
- Appendix 8 Non-Domestic Rate Hardship Relief Policy
- Appendix 9 Non-Domestic Rates Discretionary Rate Relief Policy

8. Background Papers

None

