



## Briefing Paper

**TITLE OF DECISION: S13A (1) (C) Policy**

**OFFICER REQUESTING: Margaret Wallace**

**DATE OF SUBMISSION: 22 February 2023**

### 1.0 PURPOSE

- 1.1 To inform the Deputy Leader of the technical scheme amendment to the S13A (1) (C) Local Government Finance Act 1992 Policy to reflect the introduction of Central Governments Council Tax Support Fund guidance 2023.

### 2.0 RECOMMENDATION(S)

2.1 It is recommended that:

- (i) The Deputy Leader grants the Council's S151 Officer to authorise the technical amendments to the Council's S13A (1) (c) Local Government Finance Act 1992 Policy as agreed in section 7.1 delegated powers to include the Governments Council Tax Support Fund.

### 3.0 REASON FOR RECOMMENDATION(S)

- 3.1 The North Yorkshire Council S131A (1) (c) Local Government Finance Act 1992 Policy was approved at Council on 25 October 2022. As outline in section 6.0 and 6.1 of the policy delegated powers, allows the council's S151 officer authorisation to make technical scheme amendments to ensure it meets the criteria set by the Council and, for certain defined scheme, central government guidance.
- 3.2 Central Government have provided funds to the Council under S31 of the Local Government Act 2003 with the proviso that all monies are paid strictly in accordance with S13A (1) (c) of the Local Government Finance Act 1992.
- 3.3 The fund, named by Central Government as the 'Council Tax Support Fund' is designed to meet the immediate needs of all taxpayers who are currently claiming Council Tax Reduction (CTR) under S13 A (1) (a) of the Local Government Finance Act 1992.

- 3.4 Central Government has provided funding directly to the Council, amounting to £876,059 and it expects the Council, wherever possible, to use all of the funds provided as outlined within the Government's guidance.
- 3.5 The Council Tax Support Fund is divided into three distinct elements as follows:-
- a) Mandatory Support – a reduction of up to £25 for all taxpayers who are in receipt of Council Tax Reduction on 1 April 2023; and
  - b) Discretionary Support – a further reduction of £50 for all taxpayers who are in receipt of Council Tax Reduction on 1 April 2023; and
  - c) Where funds remain after implementing the above, they will be allocated to the Council Exceptional Hardship Fund which assists low-income taxpayers.
- 3.5 Any reduction in liability under this policy shall apply for the 2023-24 financial year only.
- 3.6 Due to Central Government guidance the North Yorkshire Council, S131A (1) (c) Local Government Finance Act 1992 Policy has been amended to reflect the technical scheme amendments which are outlined in section 1.2 and section 5 of the attached policy and in accordance with delegated powers in 7.1.

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