

Single Member Cabinet Decision

Executive
Forward Plan
Reference**E3206****RULE 4 - Covid-19 Council Tax Hardship relief**

Decision maker/s	Cllr Richard Samuel Cabinet Member for Resources
The Issue	Granting additional reductions in council tax liability for recipients of Council Tax Support who are of working age
Decision Date	27 th April 2020
The decision	The Cabinet Member agrees that officers be authorised to immediately reduce the council tax liability for all working age recipients of Local Council Tax Support during 2020/21 by the lower figure of their remaining liability for that year or £150.
Rationale for decision	This decision is to be made under part 4C-Rule 4 of the council's constitution as an urgent decision. This matter is urgent because residents of Bath and North East Somerset have a current and ongoing liability to pay council tax and many are suffering from financial hardship caused by the economic impacts of the stay at home measures introduced to prevent the spread of Covid-19. The introduction of this relief will immediately reduce the financial burden of paying council tax for several thousand residents of working age in receipt of council tax support during 2020/21. In many cases it will reduce the amount to pay to nil. It is undesirable to prolong the hardship faced by residents and the council must therefore expedite the decision to enable reductions in council tax liability to take effect as soon as possible. This decision is outside the budget framework and but for the urgency a full council meeting would be required for this decision to be made, however currently it would be impractical to convene due to the stay at home measures in force. A full report will be made to the next available Council meeting explaining the decision, the reasons for it and why the decision was treated as a matter of urgency
Financial and budget implications	The Government has provided Bath and North East Somerset council with a grant of £1.3M to fund these reductions in council tax. It is not known what the total cost of providing this relief will be at this stage, however it is likely that the grant funding will be enough to cover the cost of providing this relief. Any additional sums remaining from the council's grant funding may be spent on providing further relief, or support through other localised funding mechanisms. Any decision regarding the use of remaining grant funds will be subject to further decision-making processes as set out in the council's constitution.
Issues considered	Social Inclusion; Customer Focus; Sustainability; Other Legal Considerations

Consultation undertaken	Policy Development & Scrutiny Chair; Other Public Sector Bodies; Section 151 Finance Officer; Chief Executive; Monitoring Officer
How consultation was carried out	By email, telephone and skype meetings
Other options considered	None
Declaration of interest by Cabinet Member(s) for decision:	None
Any conflict of interest declared by anyone who is consulted by a Member taking the decision:	None

Name and Signature of Decision Maker/s	
Date of Signature	27.4.2020
This decision is NOT subject to Call-in	