



# Council Tax Section 13A Guidance



## **1. Introduction**

Section 13A of the Local Government Finance Act 1992 provides the council with a discretionary power to discount the amount of council tax that is payable to us on a case by case basis or to specify a specific class where several council tax payers may fall into a group due to similar circumstances.

## **2. The interests of our council tax payers**

There is a financial implication to the council if reducing the amount of council tax liability and so any award will only be made where it is reasonable for us to do so having regard to the interests of our council tax payers who ultimately fund any discount.

## **3. General principles**

We will: -

- consider each application upon its own merits
- be objective
- balance the interests of our council tax payers who ultimately fund any discount
- have regard to (but not be bound by) Central Government guidance
- deal with any application as timely as possible which is proportionate to the complexity of the application and the amount of the potential discount

## **4. The policy**

The council will consider any application which is made under section 13A of the Local Government Finance Act 1992 upon its own merits and there are no pre-set criteria for awarding or not awarding a discount.

### **Eligibility considerations**

The full disclosure of relevant information is encouraged and we reserve the right to request any information considered necessary to assist in the decision making. We also reserve the right to undertake any enquiries we consider necessary which may include verification of the information provided or a home visit. Any omission or false statement is likely to have a detrimental effect upon an application

It must be understood that an event which prompts an application will not automatically result in the award of a discount. The applicant may still have the ability to meet their council tax liability.

It is not possible to take account of all the circumstances of an applicant when seeking the provision of information. With this in mind, the following factors are provided as a general guide (and in no particular order): -

- a detailed explanation of the circumstances that have given rise to the application
- an indication as to the amount of discount that is being sought (e.g. a single outstanding instalment, the current financial years balance or more)
- a breakdown of the applicants household income and expenditure
- an explanation as to the steps, if any, taken by the applicant to resolve their difficulties to help meet their council tax liability
- a declaration of any substantial assets owned by the applicant and his/her partner (e.g. property and motor vehicles)
- the provision of evidence in support of the foregoing or an explanation as to why it has not been provided

Whilst any application will be considered upon its own merits we will take into account: -

- if not already in payment, should the applicant be in receipt of council tax support?
- should the applicant be in receipt of a statutory discount or exemption?
- has the applicants own improvidence, actions or inaction been a major contributing factor?
- is the applicant experiencing short term difficulties that can be resolved by the rescheduling of instalment payments?
- has the debt become apparent (in part at least) due to an error of the council?
- is an alternative enforcement remedy available - e.g. could the debt be secured by way of a charging order?

## **5. Application process**

Applications should be in writing and provide all relevant information.

## **6. Decision making**

The Corporate Finance Manager (or equivalent) has the discretion to consider the application or to delegate this to another officer within (but not restricted to) the Revenues Team. When considering an application we will, in addition to the contents of this document, be mindful of our limited financial resources. We will notify the applicant

of our decision as soon as possible after it is made. Where a discount is awarded it will be credited to the council tax account to which it applies.

## **7. Reviews and appeals**

There is no statutory right of appeal. We will however, in the interests of fairness, operate an internal review procedure. Any review will generally be considered in accordance with the following framework: -

- a request for a review should be submitted in writing within one month of the initial decision being communicated to the applicant
- the appeal should be in writing which will also provide the applicant with an opportunity to submit additional information
- the review will be undertaken by an officer who was not the original decision maker
- the reviewer will reserve the right to consult with the original decision maker and anyone else considered necessary
- we will, as soon as practicably possible, advise the applicant of the decision which we shall consider to be final

## **8. Fraud**

We are committed to the fight against fraud. If we become aware that any information provided in connection with an application is incorrect or that relevant information was not declared then we may seek to recover the value of any discount that has been granted.

The value of any discount that has been granted may be removed from the account with any resulting balance becoming the subject of normal methods of collection and recovery. Any suspicion that a fraudulent act has been committed may lead to criminal proceedings by the appropriate authority.