

Special Constabulary Council Tax Discount Scheme



SOUTH
KESTEVEN
DISTRICT
COUNCIL



Lincolnshire
POLICE & CRIME COMMISSIONER

SAFER TOGETHER

1 Introduction

- 1.1 This document provides details of the arrangements under which members of the Special Constabulary can seek a discount on their Council Tax, the eligibility, and how this discount is applied.
- 1.2 This document applies to members of the Special Constabulary who reside in a property for which they are liable to pay council tax, within the following District Councils of Lincolnshire – South Kesteven and South Holland.

2 Eligibility criteria

- 2.1 Individuals wishing to claim 25% discount to their council tax must meet all of the following criteria:
- You must be a member of the Lincolnshire Police Special Constabulary;
 - You must be liable as an individual for the Council Tax Charge or you must be jointly or severally liable for the Council Tax Charge payable to one of the districts outlined in paragraph 1.2.
 - You must have undertaken a minimum of 208 hours duty between 1 April and 31 March in the previous financial year to be eligible for the Council Tax discount for that year; and
 - You must be up to date with your Council Tax payments in the year for which the discount applies.
- 2.2 Those completing the required hours between 1 April and 31 March of the previous financial year will be eligible to apply for the discount in respect of that financial year. The discount will be determined by each District Council and any award will be made by 30 May to the year in which the discount applies. The award will create a credit which will be used to offset the following year's Council Tax bill.
- 2.3 Where individuals are unable to meet the minimum hours duty solely due to pregnancy-related absence, they will be treated as having completed the required number of hours for the purposes of this eligibility criteria.
- 2.4 Where individuals are unable to meet the minimum hours duty solely due to an injury received in the execution of their duty as a member of the Special Constabulary [and the correct reporting process has been followed to report such injury at the time of occurrence], they will be treated as having completed the required number of hours for the purposes of this eligibility criteria.
- 2.5 Only one application per member of the Special Constabulary can be made. Where more than one member of the Special Constabulary is in occupation of a single property, each member must complete their own individual application. A total 50% discount of the full band charge will be awarded. Where a discount based on an individual's circumstances has already reached 50%, for some other reason, no further discount will be awarded.
- 2.6 Where a single occupier claims the discount, a further discount of 25% of the full band charge will be made (as a 25% reduction will already be awarded as a single occupier). Where a discount based on an individual's circumstances has

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already reached 50%, for some other reason, no further discount will be awarded.

- 2.7 A person who is not liable to pay the Council Tax charge cannot apply for a discount.
- 2.8 The reduction will only be applied where the applicant is up to date with their Council Tax payments in the year for which the discount applies. This requires the account to have no balance remaining as at 31 March.
- 2.9 If you are dismissed from the Special Constabulary at any stage whilst in receipt of a Council Tax discount, you must notify the relevant Council to ensure the reduction is no longer applied. Any discount awarded will be calculated on a daily basis to reflect the date of leaving the Special Constabulary. Failure to do so could be considered to be a fraudulent act.

3 Process of application for a reduction

- 3.1 Any application for a discount will be between the individual and the respective District Council.
- 3.2 By 30 April each year, the Force will provide all members of the Special Constabulary with evidence of their duty hours during the previous year. This will be based on the information on Duty Sheet as at 7th April (calculated from the duty hours recorded on Duty Sheet for the specified period - 1 April to 31 March).
- 3.3 Hours added after 7th April will not be taken into account, and therefore individuals must ensure the timely updating of their hours of duty.
- 3.4 If a Special Constable believes they are eligible for the discount, they should contact the District Council to apply for the discount.

4 Administration and notification of awards

- 4.1 It is for the Billing Authority to determine whether any award meets the qualifying criteria and the amount of any discount awarded.
- 4.2 The Billing Authority will apply the discount to the appropriate year and any credit will be used to reduce ongoing instalments.
- 4.3 Successful applicants will be notified by the production of an adjusted Council Tax Bill showing the value of the award and its effect upon instalments.
- 4.4 This scheme is subject to the same appeal rights as any other discount

5 Data Sharing

- 5.1 There may be tax implications for an individual depending upon their circumstances, and an individual who applies for the discount of their council tax is responsible for any liabilities occurring as a result.
- 5.2 As a result of the checks detailed in paragraph 6.2, some of your data will be shared with the PCC. This will include your name and whether the discount has been awarded but will not include your address or any other details submitted.

6 Police and Crime Commissioner audit process

- 6.1 Individuals should be aware that seeking a discount to their Council Tax without meeting the eligibility criteria could be considered to be a fraudulent act, which may result in dismissal, and in some cases prosecution.
- 6.2 A dip sample of Special Constabulary duty hours will be undertaken by The Force, and therefore individuals should ensure that Duty Sheet accurately reflects their hours of duty. Recording hours that have not been undertaken may also be considered a fraudulent act.
- 6.3 Time taken to travel to and from duty is not included and should continue to be recorded separately on Duty Sheet.

7 Review

- 7.1 This scheme will be reviewed on an annual basis as part of the Localised Council Tax Support Scheme consultation process.