



COTSWOLD  
DISTRICT COUNCIL

24 October 2022

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**DEPUTY LEADER OF THE COUNCIL AND CABINET MEMBER FOR  
FINANCE DECISION-MAKING MEETING**

A meeting of the Deputy Leader of the Council and Cabinet Member for Finance Decision-Making Meeting will be held at Council Chamber - Trinity Road on **Thursday, 3 November 2022 at 4.00 pm.**

Rob Weaver  
Chief Executive

To: Members of the Deputy Leader of the Council and Cabinet Member for Finance  
Decision-Making Meeting  
(Councillor Mike Every)

Recording of Proceedings – The law allows the public proceedings of Council, Cabinet, and Committee Meetings to be recorded, which includes filming as well as audio-recording. Photography is also permitted.

As a matter of courtesy, if you intend to record any part of the proceedings please let the Committee Administrator know prior to the date of the meeting.

# AGENDA

1. **Discretionary Council Tax Discount (Pages 3 - 6)**

This report seeks the approval of the Deputy Leader of the Council and Cabinet Member for Finance of the recommendation to refuse a discretionary council tax discount request.

Reporting Officer: Mandy Fathers ([Mandy.Fathers@publicagroup.uk](mailto:Mandy.Fathers@publicagroup.uk))

DATE OF DECISION: NO EARLIER THAN THURSDAY 3 NOVEMBER 2022

DEADLINE FOR COMMENTS: NOON ON WEDNESDAY 2 NOVEMBER 2022

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to the Reporting Officer, copied to Democratic Services, by the deadline identified.

Any comments received will be reported to the Decision-Maker prior to the decision(s) being taken.

Any member of the public who wishes to attend this meeting as an observer, please contact Democratic Services ([democratic@cotswold.gov.uk](mailto:democratic@cotswold.gov.uk))

2. **Discretionary Council Tax Discount (Pages 7 - 10)**

This report seeks the approval of the Deputy Leader of the Council and Cabinet Member for Finance of the recommendation to refuse a discretionary council tax discount request.

Reporting Officer: Mandy Fathers ([Mandy.Fathers@publicagroup.uk](mailto:Mandy.Fathers@publicagroup.uk))

DATE OF DECISION: NO EARLIER THAN THURSDAY 3 NOVEMBER 2022

DEADLINE FOR COMMENTS: NOON ON WEDNESDAY 2 NOVEMBER 2022

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to the Reporting Officer, copied to Democratic Services, by the deadline identified.

Any comments received will be reported to the Decision-Maker prior to the decision(s) being taken.

Any member of the public who wishes to attend this meeting as an observer, please contact Democratic Services ([democratic@cotswold.gov.uk](mailto:democratic@cotswold.gov.uk))

(END)

# Agenda Item 1



**COTSWOLD**  
DISTRICT COUNCIL

Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>CABINET MEMBER DECISION-MAKING MEETING</b>
Report Number	<b>AGENDA ITEM I</b>
Subject	<b>DISCRETIONARY COUNCIL TAX DISCOUNT</b>
Wards affected	Four Acres
Accountable member	Cllr Mike Every – Deputy Leader and Cabinet Member for Finance Email: <a href="mailto:mike.every@cotswold.gov.uk">mike.every@cotswold.gov.uk</a>
Accountable officer	Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: <a href="mailto:jon.dearing@publicagroup.uk">jon.dearing@publicagroup.uk</a>
Author	Mandy Fathers – Business Manager for Operational Support and Enabling Tel: 01285 623571 Email: <a href="mailto:mandy.fathers@pubicagroup.uk">mandy.fathers@pubicagroup.uk</a>
Summary/Purpose	To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended
Annexes	None
Recommendation/s	That the:  <i>a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be refused by the Deputy Leader and Cabinet Member with responsibility for finance.</i>
Corporate priorities	Delivering our services to the highest standards
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Chief Executive Officer, Chief Finance Officer, Monitoring Officer, Group Manager for Resident Services



## **1. BACKGROUND**

- 1.1.** The Council has been approached by Robert Timms, a support worker for P3 Charity to request a discretionary discount be applied to the Council Tax account of a client he is supporting. The client was living in a one bed private rental in Smiths Field, Cirencester before moving into his current private rental.
- 1.2.** This was a band B council tax property with a 2021/2022 charge of £504.86 for the period of 22 October 2021 to 31 March 2022 and a £55.56 charge for the period 1 April 2022 to 7 August 2022. The 2022/2023 charge includes the award of a single person discount and Council Tax Support (CTS).
- 1.3.** On 7 June 2021, Cabinet approved the Council Tax Exceptional Hardship Discretionary Policy and delegated the decision making process for individual applications to the Deputy Leader and Cabinet Member with responsibility for Finance, in consultation with the Deputy Chief Executive; acting in the role of Chief Finance Officer.

## **2. MAIN POINTS**

- 2.1.** The applicant is a long term resident of Cirencester and has for the last five years been receiving ongoing Community Based Support from P3 Charity and his support worker.
- 2.2.** The applicant is not in employment and receives the housing element and the standard, plus limited capability for work allowance through payments of Universal Credit (UC). There is a shortfall between the amount of universal credit received in respect of rent to what the applicants actual rent charge is so a separate application to the council's discretionary housing payment scheme has been made and a top-up awarded.
- 2.3.** During the period of residence, the applicant was in receipt of UC, but the support worker failed to submit a claim for CTS on behalf of the applicant until May 2022.
- 2.4.** CTS is only permitted to be backdated for a maximum of four weeks, if 'good cause' is shown. In this case, the claim was backdated to April 2022; leaving an end balance owing on the account of £560.42.
- 2.5.** The applicant is currently making monthly repayments to settle this debt and has so far reduced the outstanding amount to £452.38. There is no Council Tax charge for their present address as this is being met by 100% CTS.
- 2.6.** An income and expenditure assessment has been carried out which confirms that the applicant does have surplus income after deducting all financial commitments. For this reason, it is being proposed that further financial support through the S13A Discretionary Scheme is refused.

## **3. FINANCIAL IMPLICATIONS**

- 3.1.** The full cost resulting from the granting of a local discretionary discount is met by the billing authority and there is no statutory right to pass on the cost to other major precepting authorities. Costs arising from the granting of a local discretionary discount would need to be met from the provision for such discounts included within the Council Priorities Fund.



**4. LEGAL IMPLICATIONS**

Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), the Council is permitted to award a discretionary council tax discount.

**5. RISK ASSESSMENT**

- 5.1. There is a risk that by approving this award may lead to setting a precedent for similar requests being made.

**6. EQUALITIES IMPACT**

- 6.1. There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act that have been identified

**7. CLIMATE CHANGE**

- 7.1. None

**8. ALTERNATIVE OPTIONS**

- 8.1. An alternative percentage of discretionary discount could be considered; however, as the applicant has sufficient surplus income to meet their outstanding Council Tax liability no alternatives are being proposed.

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# Agenda Item 2



**COTSWOLD**  
DISTRICT COUNCIL

Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>CABINET MEMBER DECISION-MAKING MEETING</b>
Report Number	<b>AGENDA ITEM 2</b>
Subject	<b>DISCRETIONARY COUNCIL TAX DISCOUNT</b>
Wards affected	Sandywell
Accountable member	Cllr Mike Evely – Deputy Leader and Cabinet Member for Finance Email: <a href="mailto:mike.evely@cotswold.gov.uk">mike.evely@cotswold.gov.uk</a>
Accountable officer	Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: <a href="mailto:jon.dearing@publicagroup.uk">jon.dearing@publicagroup.uk</a>
Author	Mandy Fathers – Business Manager for Operational Support and Enabling Tel: 01285 623571 Email: <a href="mailto:mandy.fathers@publicagroup.uk">mandy.fathers@publicagroup.uk</a>
Summary/Purpose	To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended
Annexes	None
Recommendation/s	That the:  <i>a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be refused by the Deputy Leader and Cabinet Member for Finance.</i>
Corporate priorities	Delivering our services to the highest standards
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Chief Executive Officer, Chief Finance Officer, Head of Legal Services, Monitoring Officer, Group Manager for Resident Services



**I. BACKGROUND**

- I.1.** The Council has been approached by a resident in Huntsman Meet, Andoversford to request a discretionary discount be applied to the Council Tax account of the property
- I.2.** This is a band E Council Tax property with a 2022/2023 charge of £2,367.08
- I.3.** On 7 June 2021, Cabinet approved the Council Tax Exceptional Hardship Discretionary Policy and delegated the decision making process for individual applications to the Deputy Leader and Cabinet Member for Finance, in consultation with the Deputy Chief Executive; acting in the role of Chief Finance Officer.

**2. MAIN POINTS**

- 2.1.** The applicant is married with one dependent child. Both the applicant and spouse are liable for the Council Tax and both are in paid employment. However, the applicant is self-employed.
- 2.2.** The applicant states that, post the pandemic, their Catering business has been severely affected due to their customer base not recovering and with the majority of customers remaining working from home.
- 2.3.** The applicant is currently trying to sell the business and look for other work.
- 2.4.** An application has also been made against the Discretionary £150 Energy Rebate, but as they do not meet the eligibility criteria for this scheme, their application has been declined.
- 2.5.** Due to their monthly income, they are also not entitled to Council Tax Support.
- 2.6.** They are paying £237 a month (April 2022 to January 2023) by direct debit towards their Council Tax. The Council Tax account is up to date, with no arrears.
- 2.7.** An income and expenditure assessment has been carried out which confirms that the applicant does have surplus income after deducting all financial commitments.
- 2.8.** When determining the application consideration must be made to the Council's Section 13A Policy as follows:
  - a) The applicant's personal circumstances
  - b) The applicant not having access to assets or savings that could be realised to pay the Council Tax
  - c) The taxpayer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to the application
  - d) Any other eligible discounts, relief or exemptions that could be awarded
  - e) The Council Tax account and, if it is in arrears, the Council must be satisfied that non-payment is not due to wilful refusal or culpable neglect
  - f) The Council's finances allow for a discount to be made
  - g) It is reasonable for the Council to award a discount having regard to the interests of other local Council Tax payers who have to meet the cost of any discount awarded
  - h) An award can only be made for the Council Tax element of any charge. Any court or enforcement agency costs applied to the account cannot be considered.





- 2.9.** Following consideration of the application and the assessment carried out on their income and expenditure it has been determined that the applicant does not meet the criteria as set out in the Policy, and for this reason a refusal to award a discretionary relief is being recommended.

**3. FINANCIAL IMPLICATIONS**

- 3.1.** The full cost resulting from the granting of a local discretionary discount is met by the billing authority and there is no statutory right to pass on the cost to other major precepting authorities. Costs arising from the granting of a local discretionary discount would need to be met from the provision for such discounts included within the Council Priorities Fund.

**4. LEGAL IMPLICATIONS**

Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), the Council is permitted to award a discretionary Council Tax discount.

**5. RISK ASSESSMENT**

- 5.1.** There is a risk that approving this award may lead to setting a precedent for similar requests being made.

**6. EQUALITIES IMPACT**

- 6.1.** There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act that have been identified

**7. CLIMATE CHANGE**

- 7.1.** None

**8. ALTERNATIVE OPTIONS**

- 8.1.** An alternative percentage of discretionary discount could be considered. However, as the applicant has sufficient surplus income to meet their outstanding Council Tax liability, no alternatives are being proposed.

(END)

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