

Deputy Leader of the Council and Cabinet Member
for Finance Decision Meeting
14/November2023



COTSWOLD
DISTRICT COUNCIL

Notification of Decision of the Deputy Leader and Cabinet Member for Finance

Present: Councillor Mike Every

Officers: David Stanley - Deputy Chief Executive, Chris Kent – Revenues Manager, Caleb Harris - Senior Democratic Services Officer

1. Declarations of Interest

There were none from the Deputy Leader or the Officers present.

2. Discretionary Council Tax Discount – Application I

The purpose of this report was to consider a discretionary council tax discount submitted under S13A of the Local Government Finance Act 1992, as amended. The recommendation from the officer was to approve the application.

The Revenues Manager introduced the report.

It was noted that the application was from a resident in Cirencester from 2020-2021.

It was noted that the applicant was a care leaver and a student, and this discount was between the exemptions given which was between 4 October 2020 and 26 September 2021.

The Cabinet Member asked about the applicant's receipt of universal credit and the application for Council Tax support. The Revenues Manager noted that the application for Council Tax Support would normally happen at that time, but it was unlikely the applicant was aware of this. It was also noted that the applicant also suffered from mental health issues, and these were being exacerbated by the debts.

It was noted at paragraph 5.2 that the recommendation from the officer was to grant the discount for the amount outstanding for both 2020/21 and 2021/22 of £864.96 and not £379.47. Following identification of this error within the report, it was noted that the amount at paragraph 5.2 was the correct amount and would be the recommendation to the Cabinet Member.

It was noted that there were no comments received on this report.

Decision

The Deputy Leader considered the amended recommendation of the officer and the application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992 (as amended) and resolved to APPROVE the application and recommendations in the report (as amended) to award the discretionary discount of £864.96.

Reason for Decision of the Deputy Leader and Cabinet Member for Finance

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The Cabinet Member felt that the circumstances were exceptional and that additional responsibilities applied to local authorities for those who are care leavers. It was felt that it was reasonable to exercise the discretion of the local authority to give the discount to clear the debt.

3. Discretionary Council Tax Discount – Application 2

The purpose of this report was to consider a discretionary council tax discount submitted under S13A of the Local Government Finance Act 1992, as amended. The officer's recommendation was to refuse the application.

The Revenues Manager introduced this item.

It was noted that the applicant had faced difficult personal and financial challenges which has resulted in a large outstanding balance for every financial year from 2018/19 up to 2023/24.

It was noted that the application was in two names, but there was only one person liable for the Council Tax as the other person has a severe mental health impairment and wasn't liable to pay Council Tax.

It was noted that the authority had already provided support to the applicant including a disregard for Council Tax due to the circumstances and a reduction in the Council Tax band on the property. This was outlined as the reason why the applicant does not qualify for Local Council Tax Support.

It was highlighted that the Council had followed the recovery procedure for debt collection, but this was halted following the information provided about the applicant's circumstances. It was noted however that only a total of £400 has been paid towards the debt since November 2020.

It was outlined that the officer's assessment of the applicant's financial circumstances did not meet the criteria for the discretionary discount as there was evidence of surplus monthly income and access to assets that could be used to pay the debt. It was noted that the applicant owned a property with a value in excess of £600,000 and had already released equity from it previously.

The Cabinet Member asked for clarity about what the application was requesting as a discount. It was noted by the Revenues Manager that this was for discount of the total balance outstanding of £11,211.71.

The Cabinet Member asked about how long they've lived in the property and how this was known. The Revenues Manager outlined that records indicate that the applicant had paid the Council Tax on the property owed since 2013.

It was confirmed that the amounts from 2019/20 were for the full amounts of Council Tax liable for the property, because of the support already given.

It was noted that there were no comments received on this report.

It was noted by the Cabinet Member that the significant arrears date back 6 years and it was recognised that the applicant's difficult circumstances could have contributed to the arrears.

However, the Cabinet Member noted that the applicant's income and equity available that the authority had to be taken into account when deciding whether the requirements were met to give a discretionary discount.

The Revenues Manager reiterated the income and expenditure assessment in paragraph 2.4 of the report to pay the balance and that repayment arrangements can be offered to assist with the repaying of the debt to the Council.

Decision

The Deputy Leader considered the recommendations of the officer and the application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended and resolved to REFUSE the application as recommended by the officer.

Reason for Decision of the Deputy Leader and Cabinet Member for Finance

The Cabinet Member felt that whilst the circumstances of the applicant were difficult, they were not sufficient to grant the requested discount. It was outlined that giving a discount would not be a prudent use of taxpayer's money under the S13A scheme given the financial assessment carried out by officers. However, the Cabinet Member hoped an arrangement for repayment could be made given the large Council Tax balance outstanding.

4. Discretionary Council Tax Discount – Application 3

The purpose of this report was to consider a discretionary council tax discount submitted under S13A of the Local Government Finance Act 1992, as amended. The recommendation from the officer was to approve the application and award the full discount of £379.47.

It was noted that the applicant faced difficult personal circumstances which limited the applicant's capacity to work and had difficult financial circumstances which made it difficult to pay any money towards the balance. It was noted that a budget breakdown provided by Citizens Advice showed a budget surplus of £9.00 and had provided bank statements to show that they were living within their means.

The officer noted that the applicant was in receipt of Council Tax support and that it was felt appropriate to use the discount to clear the outstanding amount of £379.47.

It was noted that the current financial year 2023/24 there was currently an outstanding amount of less than £20.00.

The Cabinet Member asked about the financial support from the former partner given the applicant is caring for the children, and if the Council was compensating for this lack of financial support. The Revenues Manager noted that the former partner was not liable for the Council Tax and the applicant was solely liable to pay the outstanding amount as they were living in the property.

The Cabinet Member asked about the liability given that they were in receipt of Local Council Tax Support. The Revenues Manager noted that the applicant had not applied for support in the financial year 2021/22.

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It was noted that there were no comments received on this report.

Decision

The Deputy Leader considered the recommendations of the officer and the application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992 and resolved to APPROVE the application as recommended by the officer.

Reason for Decision of the Deputy Leader and Cabinet Member for Finance

The Cabinet Member was satisfied that the circumstances were exceptional, and the low surplus income outlined meant that the applicant couldn't meet the liability. Therefore, it was felt that the use of the discretionary discount was appropriate in this case.

ACTIONS BY:

Chris Kent
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Date of Publication:	15 November 2023
Closing Date for Call-In:	23 November 2023 (5.00pm)
Action Embargoed until:	24 November 2023

Chair

(END)