



Monday 6 November 2023

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

A Deputy Leader of the Council and Cabinet Member for Finance Decision Meeting will be held at Council Chamber - Trinity Road on **Tuesday, 14 November 2023 at 5.00 pm.**

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. **Declarations of Interest**

To note any declarations of interest by the Cabinet Member or Officers present.

2. **Discretionary Council Tax Discount - Application 1 (Pages 5 - 10)**

Purpose

To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.

Recommendations

That the:

1. Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be approved.
2. That the full amount of £379.47 outstanding for the financial year 2021/22 be awarded.

DATE OF DECISION: NO EARLIER THAN 14 NOVEMBER 2023

DEADLINE FOR COMMENTS: NOON ON 13 NOVEMBER 2023

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to democratic@cotswold.gov.uk

3. **Discretionary Council Tax Discount - Application 2 (Pages 11 - 16)**

Purpose

To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.

Recommendation

That the:

1. Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, is refused.

DATE OF DECISION: NO EARLIER THAN 14 NOVEMBER 2023

DEADLINE FOR COMMENTS: NOON ON 13 NOVEMBER 2023

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to democratic@cotswold.gov.uk

4. **Discretionary Council Tax Discount - Application 3 (Pages 17 - 22)**

Purpose

To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.

Recommendations

That the:

1. Application for Discretionary Council Tax discount submitted under Section 13A

- of the Local Government Finance Act 1992, as amended, be approved.
2. That the full amount of £379.47 outstanding for the financial year 2021/22 be awarded.

DATE OF DECISION: NO EARLIER THAN 14 NOVEMBER 2023

DEADLINE FOR COMMENTS: NOON ON 13 NOVEMBER 2023

Note: Any Member who wishes to comment on an item is requested to send those comments (preferably by e-mail) to democratic@cotswold.gov.uk

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Agenda Item 2



COTSWOLD
DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DEPUTY LEADER AND CABINET MEMBER FOR FINANCE DECISION MEETING
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT – APPLICATION I
Wards affected	Abbey
Accountable member	Cllr Mike Evemy – Deputy Leader and Cabinet Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Mandy Fathers – Business Manager, Environmental, Welfare and Revenue Service Email: democratic@cotswold.gov.uk
Report author	Chris Kent – Revenues Manager Email: democratic@cotswold.gov.uk
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: <ol style="list-style-type: none"> 1. Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be approved. 2. That the full amount of £379.47 outstanding for the financial year 2021/22 be awarded.
Corporate priorities	<ul style="list-style-type: none"> • Deliver the highest standard of service
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Leader of the Council, Deputy Leader and Cabinet Member for Finance, Chief Executive Officer, Deputy Chief Executive, Interim Head of Legal Services, Monitoring Officer, Assistant Director for Resident Services,



COTSWOLD
DISTRICT COUNCIL

	Finance Business Partner. Finance Director (Publica)
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1. EXECUTIVE SUMMARY

- 1.1** Council Taxpayers who find themselves unexpectedly in difficult financial circumstances can apply for a discretionary reduction under Section 13A of the Local Government Finance Act 1992, as amended. The eligibility criteria is outlined in the Council's policy, which is published online.

The report outlines the circumstances of an application for this relief and the recommendation.

2. BACKGROUND

- 2.1** The Council has been approached by a resident in Cirencester, to request a Discretionary Discount be applied to the arrears on their Council Tax account of the property for the 2020/21 and 2021/22 financial years.
- 2.2** This is a Band A Council Tax property with a 2020/21 annual charge of £1,247.52. The outstanding amount for the year is £383.84. The 2021/22 annual charge was £1,308.08 and the outstanding amount for the year is £481.12. The total outstanding balance is therefore £864.96.
- 2.3** Under Section 13A of the Local Government Finance Act 1992, as amended, the Council can use its discretionary powers to reduce the liability for Council Tax in relation to individual cases where someone has found themselves in difficult circumstances.

3. MAIN POINTS

- 3.1** The applicant is a Care Leaver and received an exemption from Council Tax until their 22nd birthday on 4th October 2020. They are now a student and receiving an exemption from 27th September 2021 when their course started. The outstanding amount is for the time in between these exemptions – 4th October 2020 to 26th September 2021.
- 3.2** The applicant took the year out to work a “zero hours” contract and claimed Universal Credit during that time but did not apply for Local Council Tax Support as they were not aware they had to whilst claiming Universal Credit.
- 3.3** The applicant suffers with physical and mental health issues and their debts are causing them extreme anxiety.
- 3.4** The applicant has completed an Income and Expenditure form which displays that they are not living beyond their means and also has rent and utility arrears.



4. ALTERNATIVE OPTIONS

- 4.1 The Cabinet Member may decide not to permit any additional Council Tax discount or to only allow a percentage of the outstanding amount. Examples of the cost of alternative discount levels are set out below:

<i>Financial Year</i>	<i>Discount Award (£)</i>	
2020/21	100%	£383.84
	75%	£287.88
	50%	£191.92
2021/22	100%	£481.12
	75%	£360.84
	50%	£240.56

5. CONCLUSIONS

- 5.1 Taking the applicant's personal circumstances into consideration, they meet the criteria in the Council's 'Section 13A' Policy. Although it would not usually be recommended to grant Section 13A discount in the event that someone didn't know they had to apply for Council Tax Support, the applicant does not appear to have assets or savings they could use to pay Council Tax and they are now a student with the course not ending until July 2023. It is therefore unlikely that the applicant would be able to make payments towards the debt at this time.
- 5.2 It is recommended that Section 13A provisions are used to clear the amount outstanding for both 2020/21 and 2021/22 (£864.96).

6. FINANCIAL IMPLICATIONS

- 6.1 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. The cost will be met from the Council Priorities Fund which includes an allocation for Council Tax Discretionary Relief/Exceptional hardship.

7. LEGAL IMPLICATIONS

- 7.1 Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003) the Council can award a discretionary Council Tax discount.



8. RISK ASSESSMENT

- 8.1** There is a risk that approving this award may lead to setting a precedent for similar requests being made. However, each application should be considered on its own merits and the other circumstances the applicant may be experiencing.

9. EQUALITIES IMPACT

- 9.1** There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act 2010 that have been identified.

10. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 10.1** None

11. BACKGROUND PAPERS

- 11.1** None

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Agenda Item 3



COTSWOLD
DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DEPUTY LEADER AND CABINET MEMBER FOR FINANCE DECISION MEETING
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT – APPLICATION 2
Wards affected	Northleach
Accountable member	<p>Cllr Mike Evemy – Deputy Leader and Cabinet Member for Finance</p> <p>Email: mike.evemy@cotswold.gov.uk</p>
Accountable officer	<p>Mandy Fathers – Business Manager, Environmental, Welfare and Revenue Service</p> <p>Email: democratic@cotswold.gov.uk</p>
Report author	<p>Chris Kent – Revenues Manager</p> <p>Email: democratic@cotswold.gov.uk</p>
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)	<p>That the:</p> <ol style="list-style-type: none"> I. Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, is refused.
Corporate priorities	<ul style="list-style-type: none"> • Deliver the highest standard of service
Key Decision	No
Exempt	No
Consultees/ Consultation	Leader of the Council, Deputy Leader and Cabinet Member for Finance, Chief Executive Officer, Deputy Chief Executive, Interim Head of Legal Services, Monitoring Officer, Assistant Director for Resident Services, Finance Business Partner. Finance Director (Publica)



EXECUTIVE SUMMARY

- 1.1 Council Taxpayers who find themselves unexpectedly in difficult financial circumstances can apply for a discretionary reduction under Section 13A of the Local Government Finance Act 1992, as amended. The eligibility criteria is outlined in the Council's policy, which is published on-line.

The report outlines the circumstances of an application for this relief and the recommendation.

BACKGROUND

- 1.2 The Council has been approached by a resident in Northleach, to request a Discretionary Discount be applied to the arrears on their Council Tax account of the property. Amounts are outstanding for financial years 2018/19, 2019/20, 2020/21 and 2022/23 financial years. There is also an amount due for 2023/24.
- 1.3 This is a Band F Council Tax property. The outstanding amounts for each year are as follows

Year	Outstanding Balance
2018/19	£1,240.88
2019/20	£1,975.19
2020/21	£2,315.44
2021/22	£1,954.81
2022/23	£1,811.11
2023/24	£1,914.28
Total	£11,211.71

- 1.4 Under Section 13A of the Local Government Finance Act 1992, as amended, the Council can use its discretionary powers to reduce the liability for Council Tax in relation to individual cases where someone has found themselves in difficult circumstances.

2. MAIN POINTS

- 2.1 The application has been made in joint names, but the Council Tax shows only one of the applicants as liable. This is because the other applicant is considered Severely Mentally Impaired (SMI) and therefore not liable under Council Tax legislation. They are also terminally ill, in need of heart surgery and other operations.



- 2.2** A disregard for SMI has been awarded on the account since August 2021, which is a 25% reduction. A disabled band reduction has also been awarded on the property since December 2019, which reduces the Council Tax charge from a Band F to that of a Band E. Local Council Tax Support (LCTS) was in payment on the account, but the award of the SMI reduction and disabled band reduction made them ineligible for further LCTS.
- 2.3** The Council followed its Recovery policy and there was an arrangement agreed which fell into arrears. Some of the debts were passed to Enforcement Agents for collection, but these have been returned to the Council after we learnt of the applicant's circumstances and didn't want to add extra costs to their debts. Payments since November 2020 total just £400.00 across all outstanding years.
- 2.4** The applicant has completed an Income and Expenditure form and a financial assessment has been carried out which shows a surplus income at the end of each month. They own their property and are taking advantage of an equity release scheme.

3. ALTERNATIVE OPTIONS

- 3.1** The Cabinet Member may decide to permit Council Tax discount to cover some of the outstanding debt. Examples of the cost of alternative discount levels are set out below:

Year	Outstanding Balance	
2018/19	100%	£1,240.88
	50%	£620.44
	25%	£310.22
2019/20	100%	£1,975.19
	50%	£987.60
	25%	£493.80
2020/21	100%	£2,315.44
	50%	£1,157.72
	25%	£578.86
2021/22	100%	£1,954.81
	50%	£977.41
	25%	488.70



2022/23	100%	£1,811.11
	50%	£905.56
	25%	£452.78
2023/24	100%	£1,914.28
	50%	£957.14
	25%	£478.57

4. CONCLUSIONS

- 4.1** Taking the applicant's personal circumstances into consideration, they do not meet the criteria in the Council's 'Section 13A' Policy. When determining an application, consideration must be made to whether the applicant has access to assets or savings that could be released to pay the Council Tax. As the applicant owns a property with an estimated value in excess of £600,000 and has already released some equity from it, they could use this scheme further to pay their outstanding Council Tax debts.
- 4.2** It is therefore recommended that Section 13A provisions are not used to clear the amounts outstanding.

5. FINANCIAL IMPLICATIONS

- 5.1** 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. The cost will fall upon the Council's General Fund balance.

6. LEGAL IMPLICATIONS

- 6.1** Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003) the Council can award a discretionary Council Tax discount.

7. RISK ASSESSMENT

- 7.1** There is a risk that approving this award may lead to setting a precedent for similar requests being made. However, each application should be considered on its own merits and the other circumstances the applicant may be experiencing.



8. EQUALITIES IMPACT

There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act 2010 that have been identified.

9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

9.1 None

10. BACKGROUND PAPERS

10.1 None

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Agenda Item 4



COTSWOLD
DISTRICT COUNCIL

Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DEPUTY LEADER AND CABINET MEMBER FOR FINANCE DECISION MEETING
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT – APPLICATION 3
Wards affected	Abbey
Accountable member	Cllr Mike Evemy – Deputy Leader and Cabinet Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Mandy Fathers – Business Manager, Environmental, Welfare and Revenue Service Email: democratic@cotswold.gov.uk
Report author	Chris Kent – Revenues Manager Email: democratic@cotswold.gov.uk
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: <ol style="list-style-type: none"> 1. Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be approved. 2. That the full amount of £379.47 outstanding for the financial year 2021/22 be awarded.
Corporate priorities	<ul style="list-style-type: none"> • Deliver the highest standard of service
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Leader of the Council, Deputy Leader and Cabinet Member for Finance, Chief Executive Officer, Deputy Chief Executive, Interim Head of Legal Services, Monitoring Officer, Assistant Director for Resident Services, Finance Business Partner. Finance Director (Publica)



COTSWOLD
DISTRICT COUNCIL



1. EXECUTIVE SUMMARY

- 1.1 Council Taxpayers who find themselves unexpectedly in difficult financial circumstances can apply for a discretionary reduction under Section 13A of the Local Government Finance Act 1992, as amended. The eligibility criteria is outlined in the Council's policy, which is published online.

The report outlines the circumstances of an application for this relief and the recommendation.

2. BACKGROUND

- 2.1 The Council has been approached by a resident in Cirencester, to request a Discretionary Discount be applied to the arrears on their Council Tax account of the property for the 2021/22 financial year.
- 2.2 This is a Band A Council Tax property with a 2021/2022 annual charge of £1,363.37. The outstanding amount for the year is £379.47
- 2.3 Under Section 13A of the Local Government Finance Act 1992, as amended, the Council can use its discretionary powers to reduce the liability for Council Tax in relation to individual cases where someone has found themselves in difficult circumstances.

3. MAIN POINTS

- 3.1 The applicant is experiencing severe financial difficulties. They are a single parent, having divorced a few years ago. The other parent does not help financially. They have a teenage son who suffers mental health issues and is home schooled. This limits the capacity the applicant has to work.
- 3.2 They have supplied a budget breakdown prepared by Citizens Advice which shows a surplus of just £9.00 to address any debts. They have also supplied a bank statement, which shows they do not live beyond their means and are often overdrawn.
- 3.3 The applicant is in receipt of Local Council Tax Support for 2022/23 and is managing to pay their current year's instalments.
- 3.4 The amount outstanding for 2021/22 is £379.47.

4. ALTERNATIVE OPTIONS

- 4.1 The Cabinet Member may decide not to permit any additional Council Tax discount or to apply an alternative percentage of discount. Examples of the cost of alternative discount levels are set out below:



Percentage Discount	Percentage Discount Award (£)
50%	189.74
75%	284.60
100%	379.47

5. CONCLUSIONS

- 5.1** Taking the applicant's personal circumstances into consideration, they meet the criteria in the Council's 'Section 13A' Policy. They do not appear to have assets or savings they could use to pay Council Tax. They are paying for their current year, but are just struggling to clear arrears with so little surplus income.
- 5.2** It is recommended that Section 13A provisions are used to clear the amount outstanding for 2021/22 (£379.47).

6. FINANCIAL IMPLICATIONS

- 6.1** 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. The cost will be met from the Council Priorities Fund which includes an allocation for Council Tax Discretionary Relief/Exceptional hardship.

7. LEGAL IMPLICATIONS

- 7.1** Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003) the Council can award a discretionary Council Tax discount.

8. RISK ASSESSMENT

- 8.1** There is a risk that by approving this award may lead to setting a precedent for similar requests being made. However, each application should be considered on its own merits and the other circumstances the applicant may be experiencing.

9. EQUALITIES IMPACT

- 9.1** There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act 2010 that have been identified.

10. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 10.1** None



COTSWOLD
DISTRICT COUNCIL

II. BACKGROUND PAPERS

II.1 None

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