



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	CABINET MEMBER FOR FINANCE DECISION MEETING – 25 JUNE 2026
Subject	APPLICATION FOR A SECTION 13A COUNCIL TAX DISCOUNT
Wards affected	Campden & Vale
Accountable member	Councillor Patrick Coleman – Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	Mandy Fathers – Head of Environmental Protection, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Head of Environmental Protection, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Summary/Purpose	To consider a Section 13A Council Tax Discount
Annexes	None
Recommendation(s)	That the Cabinet Member for Finance considers an: a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended and approve for reasons given within the report
Corporate priorities	<ul style="list-style-type: none">• Delivering Good Services• Supporting Communities
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Chief Executive Officer, Deputy Chief Executive and Section 151 Officer, Director of Governance and Development, Director of Communities and Place, Chief Accountant, Head of Legal Services, Cabinet Member for Finance, Managing Director (Publica)



1. EXECUTIVE SUMMARY

2. The purpose of this report is for the Cabinet Member for Finance to consider an application submitted to the Council for a discretionary Council Tax discount under Section 13A.

3. BACKGROUND

- 3.1 The Council has received an application from a former resident of Chipping Campden requesting the application of a discretionary discount to the arrears on their Council Tax account for the period 1 April 2023 to 18 September 2023.
- 3.2 The property concerned was assessed as Band C, with a 2023/24 net charge of £641.42 for the period of liability.
- 3.3 Under Section 13A of the Local Government Finance Act 1992 (as amended), the Council has the discretion to reduce Council Tax liability in individual cases where applicants are experiencing exceptional financial hardship.

4. MAIN POINTS

- 4.1 The application relates to the applicant's former address, which was vacated in September 2023.
- 4.2 During the relevant period, the applicant was financially supported by their elderly parents. Although they would likely have been eligible for Council Tax Support and other benefits, no claims were made due to mental health and related medical issues.
- 4.3 The applicant is currently in receipt of Universal Credit and Personal Independence Payment at their present address and is unable to increase their income due to ongoing health conditions. They are also in receipt of full Council Tax Support.
- 4.4 An income and expenditure assessment indicates a marginal surplus; however, this does not provide sufficient capacity to absorb unforeseen or additional expenses. The applicant also has no savings available to address the outstanding debt.
- 4.5 To date, the applicant has made a payment of £8.44 towards the Council Tax arrears, leaving a remaining balance of £632.98.

5. FINANCIAL IMPLICATIONS

- 5.1 The full cost of any discretionary discount granted under this provision must be met by the billing authority, as there is no statutory mechanism to recover these costs from major precepting authorities. Such costs would therefore need to be met from the provision allocated within the Council Priorities Fund.



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 is permitted to award a discretionary council tax discount.

7. RISK ASSESSMENT

7.1 The determination of this application does not establish a precedent, as each case is assessed on its individual merits. Accordingly, there is no significant risk to the Council or its residents.

8. EQUALITIES IMPACT

8.1 No adverse impacts on protected characteristics, as defined by the Equality Act, have been identified in relation to this application.

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 There are none associated with this report.

9. ALTERNATIVE OPTIONS

9.1 There are three options that the Cabinet Member for Finance may wish to consider:

- 1) Awarding a full discount to cover the arrears
- 2) Awarding a partial discount to reduce the arrears
- 3) Not awarding a discount

10. BACKGROUND PAPERS

10.1 None

(END)