COTSWOLD
District Council

Council name	**COTSWOLD DISTRICT COUNCIL**
Name and date of Committee	**CABINET MEMBER FOR FINANCE DECISION MEETING**
Subject	**APPLICATION FOR A SECTION 13A COUNCIL TAX DISCOUNT**
Wards affected	Kemble
Accountable member	Councillor Patrick Coleman – Cabinet Member for Finance Email: patrick.coleman@cotswold.gov.uk
Accountable officer	Mandy Fathers – Head of Environmental, Revenues and Benefits Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Head of Environmental, 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	• 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)

COTSWOLD
District Council

1. EXECUTIVE SUMMARY

1.1 The purpose of this report is to enable the Cabinet Member for Finance to consider an application for a discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992.

2. BACKGROUND

2.1 The Council has received an application from a resident of Kemble seeking discretionary assistance in respect of Council Tax liabilities. The applicant has requested supported to clear Council Tax arrears of £65 relating to the 2025/26 financial year and assistance with their Council Tax liability for 2026/27.

2.2 The property is assessed as a Band B dwelling and is occupied by a single resident who currently receives the applicable Single Person Discount. The annual net Council Tax charge for 2026/27 is £1,360.47.

3. MAIN POINTS

3.1 The applicant is a single occupant residing in privately rented accommodation.

3.2 The applicant is in full-time employment within the Adult Social Care sector and has a gross annual income of £40,800. However, following deductions from income tax, National Insurance contributions, pension contributions, student loan repayments and child maintenance payments, their annual net income is approximately £20,000.

3.3 An income and expenditure assessment has been undertaken, which shows a monthly expenditure of £2317.72.

3.4 Whilst there are limited areas where expenditure could potentially be reduced, officers consider that any savings achieved would not be sufficient to resolve the applicant's financial hardship. The applicant faces significant unavoidable costs, including:

- Monthly rent of £1,000;
- High domestic heating and hot water costs associated with oil fuel; and
- Vehicle running costs necessary to enable them to undertake their employment responsibilities.

3.5 The applicant has advised that the demands of their role within Adult Social Care prevent them from undertaking additional employment to supplement their income. The ongoing financial pressures are reported to be having a detrimental impact of their mental wellbeing.

3.6 The applicant has also applied for assistance through Gloucestershire County Council's Crisis and resilience Fund. At the time of writing, no decision has been received.

3.7 Having considered the circumstances of the case, it is proposed that the Council awards:

- A discretionary Council Tax discount of £65 to clear the outstanding arrears relating to 2025/26; and

- A discretionary discount equivalent to 50% of the applicant's net council tax liability for 2026/27, amounting to £680.24.

3.8 Should this be approved, the remaining balance of £680.23 would be apportioned across the remaining instalments for 2026/27 financial year, thereby reducing the monthly payments to a more affordable level.

4. FINANCIAL IMPLICATIONS

4.1 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.

5. LEGAL IMPLICATIONS

6.1 Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), provides billing authorities with discretionary powers to reduce an individual's council tax liability where they consider it appropriate to do so.

6. RISK ASSESSMENT

6.1 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.

7. EQUALITIES IMPACT

7.1 No adverse impacts on protected characteristics, as defined by the Equality Act, have been identified arising from the recommendations contained within this report.

8. CIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

8.1 There are none associated with this report.

9. ALTERNATIVE OPTIONS

9.1 The Cabinet Member for Finance may wish to consider the following options:

1) Awarding a full discount sufficient to clear the 2025/26 arrears and meet the full net council tax liability for 2026/27.

2) Award an alterative level of discretionary discount to reduce the 2025/26 arrears and/or the 2026/27 council tax liability.
3) Decline the application and award no discretionary discount.

10. BACKGROUND PAPERS

10.1 None

(END)