



**COTSWOLD**  
**DISTRICT COUNCIL**

## **Section 13A Policy**

**For the determination of applications for a  
reduction in Council Tax liability**

<b>Contents:</b>	<b>Para:</b>
Background	1
Eligibility Criteria	2
How to Apply	3
Decision Making Process	4
Period of Award	5
Notification of Decisions	6
Review of Decisions	7
Equalities	8
Fraud	9

## **1. Background**

- 1.1 This policy outlines the Council's approach to granting discretionary reductions in liability for Council Tax under Section 13A (1) (c) of the Local Government Finance Act 1992 (LGFA), as amended.
- 1.2 In January 2019 the Council approved a policy to award care leavers, up to the age of 21, Council Tax discounts under Section 13A (1) (c) of the LGFA. This scheme is in partnership with all of the Gloucestershire District and Borough Councils and is supported financially by Gloucester County Council.
- 1.3 In June 2021, the Council approved an Exceptional Hardship Policy, under Section 13A (1) (c) of the LGFA. The Exceptional Hardship Policy is specifically for the provision of support to those residents who find themselves in 'exceptional' circumstances and require short term assistance to meet their Council Tax obligation. Exceptional situations are likely to be things entirely out of the control of the Council Tax Payer, such as flooding to a property or those suffering severe financial hardship as a direct result of the Covid-19 global pandemic, as this is an exceptional and unprecedented situation.
- 1.4 This new Policy is intended to cover circumstances which are not covered by the Care Leavers or Exceptional Hardship Policies.
- 1.5 There are financial implications to awarding any discounts, other than those currently available under the statutory legislation, and the financial burden of Section 13A (1) (c) discounts has to be met by this Council as the billing authority for the District. There is no statutory right to pass on the costs to other precepting authorities.

## **2. Eligibility Criteria**

- 2.1 When determining an application consideration will be made to:
- The applicants personal circumstances
  - The applicant not having access to assets or savings that could be realised to pay the Council Tax
  - The Taxpayer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to the application
  - Any other eligible discounts, exceptions or reliefs that could be awarded
  - If the Council Tax account is in arrears, the Council must be satisfied that non-payment is not due to wilful refusal or culpable neglect
  - The Council's finances allow for a discount to be made
  - 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

- 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.

2.2 Discount under this policy will not be awarded in the following circumstances:

- Where the full Council Tax liability is being met in full by Local Council Tax Support or other discounts, exceptions or reliefs
- For any other reason, other than to reduce the Council Tax liability
- Where the Council considers that there are unnecessary expenses and debts and that the applicant has not taken reasonable steps to reduce these
- To cover any increase in the Council Tax payable due to the failure by the applicant to notify changes in their circumstances in a timely manner or where the applicant has failed to act correctly or honestly.
- The council will only consider discretionary discounts in respect of the main home occupied by the Council Taxpayer (annexes or second homes will not be eligible for relief)

### 3. How to apply

3.1 The person(s) liable for Council Tax, their appointee or representative, will be required to complete and submit an application for discretionary discount to the Council using the form provided. The application form is available on the Council's website and paper copies will also be made available on request.

3.2 The application form must be fully completed and submitted with any supporting information or evidence.

3.3 The applicant must provide details of any special circumstances being experienced and provide evidence to support their application. Evidence required may include, but is not limited to:

- Full details of income and expenditure
- Full details of any capital and other assets
- Confirmation of outgoings, including debt repayments, outstanding loans and credit card debt
- Details of personal illness confirmed by a GP.

3.4 Failure to provide any supporting evidence and information that is requested will lead to the discretionary application being refused, unless there are mitigating circumstances which led to that failure. There may be some occasions where discounts can be considered based on information already available to officers in the Revenues and Benefits team.

#### **4. Decision making process**

4.1 Individual applications will be determined by the Cabinet Member with responsibility for Finance.

#### **5. Period of Award**

5.1 A section 13A discount award will not normally be used to provide long term support for individuals. They will be used to provide short term support to allow people the time to resolve their current financial difficulties and to move to a position which is financially sustainable for them in the longer term.

5.2 The length of time over which an award is made is at the discretion of the Council but will not exceed a six-month period.

5.3 The applicant will be notified of the amount and period of the award and any specific end date.

#### **6. Notification of decisions**

6.1 The Council will aim to consider the application and notify the customer of the outcome within one calendar month from receipt of the claim and all supporting documentation.

6.2 If the application for a discount is successful, the award will be made directly by way of a discount applied to the Council Tax account. This will be confirmed in writing and the Council's decision letter will include the following:

- The reason for the award
- The amount of the award
- The period of the award
- The applicant's duty to report any changes in circumstances
- Any conditions associated with the award
- Details of the right of review

6.3 If the application is unsuccessful, this will be confirmed in writing and the Council's decision letter will include an explanation of how the decision has been reached and details of the right to request a review.

#### **7. Review of Decision**

7.1 Section 13A discretionary discounts are administered in accordance with the LGFA 1992, as amended, and are subject to a statutory appeals process. If the applicant disagrees with a decision they must put this in writing giving their reasons. This should normally be received by the Council within one calendar month of the decision, although more time can be given in exceptional circumstances.

7.2 Where possible the Council will try to resolve the matter by explaining the reasons for the decision to the applicant or their representative, either verbally or in writing. If a decision is formally challenged a reconsideration will be made by the Cabinet. The applicant will then be notified of the reconsideration which will clearly state the reasons for the decision made.

7.3 If the applicant remains dissatisfied with the decision, an appeal may be made to the independent Valuation Tribunal. Further details on this process will be notified to the applicant with the outcome of any previous review of the decision.

## **8. Equalities**

8.1 The Council is committed to equality and the fair application of the policy, ensuring that people receive fair outcomes in the standard of service they received from the Council and equality of access to Council services. This policy is fully inclusive and could support all members of the community, regardless of their race, gender, age, religion or belief, sexual orientation, marital or civil partnership status and/or disability in line with the principles set out in the Equalities Act 2010.

## **9. Fraud**

9.1 The Council takes fraud seriously and has adopted a zero tolerance approach. All allegations of fraud will be investigated; should a person make a false statement or provide incorrect evidence in support of their application they may commit a criminal offence. All such instances will be dealt with in accordance with the law, and any overpaid monies will be recovered together with any outstanding Council Tax.