



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DEPUTY LEADER OF THE COUNCIL AND CABINET MEMBER FOR FINANCE DECISION MAKING MEETING – 2 DECEMBER 2021
Report Number	AGENDA ITEM 01
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT
Wards affected	Bourton Vale
Accountable member	Cllr Mike Evey – Deputy Leader and Cabinet Member for Finance Email: mike.evey@cotswold.gov.uk
Accountable officer	Jon Dearing – Group Manager for Resident Services Email: jon.dearing@publicagroup.uk
Author	Mandy Fathers – Business Manager for Operational Support and Enabling Email: mandy.fathers@pubicagroup.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	<i>That the:</i> <i>a) Application for Council Tax Discretionary discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be refused by the Deputy Leader and Cabinet Member with responsibility for finance.</i>
Corporate priorities	Delivering our services to the highest standards Responding to the challenges presented by the Climate Crisis
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Deputy Leader of the Council, Deputy Chief Executive Officer, Monitoring Officer, Group Manager for Resident Services



1. BACKGROUND

- 1.1.** The Council has been approached by the owner of Lavandula, Lower Slaughter to request a discretionary discount be applied to the Council Tax account of the property.
- 1.2.** This is a band G council tax property with a 2021/2022 annual charge of £2,989.49
- 1.3.** On 7 June 2021 Cabinet approved the Council Tax Exceptional Hardship Discretionary Policy and delegated the decision making process for individual applications to the Deputy Leader and Cabinet Member with responsibility for Finance, in consultation with the Deputy Chief Executive; acting in the role of Chief Finance Officer.

2. MAIN POINTS

- 2.1.** Lavandula is a Grade II listed building situated close to the river Eye in Lower Slaughter.
- 2.2.** On 23 December 2020 the property experienced severe flooding throughout the ground floor level where water rose up through the stone flag floors as well as surface water entering into the property from the river.
- 2.3.** Due to the severity of the flooding, and its listed status, planning permission was required to remove and refit the interior stone flag floors and well as install damp-proofing measures. Permissions were not approved until 10 August 2021.
- 2.4.** The proprietors have now confirmed the scheduled works commenced in the middle part of August 2021 with a completion date expected at the end of December 2021/early January 2022.
- 2.5.** The current discount available for properties undergoing major works is 100% for a maximum period of six months. This discount has been applied to the council tax account for the period of 24 December 2020 to 23 June 2021 as follows:

Period	Discount	Amount
24 December 2020 to 31 March 2021	100%	£793.12
1 April 2021 to 23 June 2021	100%	£713.40

- 2.6.** Although some elements of this application meet the criteria in the Councils 'Council Tax Exceptional Hardship Discretionary Policy; it is not compliant with all. This property is a 'second home, therefore the owners have not been displaced from their main residence however, it should be noted that this property is not used by the owners as a second home, but privately rented out for residential domestic use.



2.7. When the flooding occurred the property was occupied with private tenants. Due to the severity of the flooding the tenants moved out, but were still liable for the council tax; however, they were able to apply for and receive 100% relief. This relief continued until their tenancy ended on 13 April 2021 after which the proprietors of the property then became liable and were able to apply for and receive the remaining 100% relief of the 6 month period.

2.8. It is therefore being proposed that if any additional discount award is considered it should be done so under Section 13A provision which permits the Council to reduce the amount a person is liable to pay by way of Council Tax to such an extent that they think fit.

3. FINANCIAL IMPLICATIONS

3.1. 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 costs would be as follows:

Date(s)	No of Days	Amount per day (£)	Total (£)
24 June 2021 to 31 December 2021	109	8.49	925.41

** If the scheduled works are finalised before the 31 December the discount will end to reflect the completion date.

4. LEGAL IMPLICATIONS

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.

5. RISK ASSESSMENT

5.1. There is a risk that by approving this award may lead to setting a precedent for similar requests being made.

6. EQUALITIES IMPACT

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

7. CLIMATE CHANGE

7.1. None



8. ALTERNATIVE OPTIONS

8.1. The Cabinet Member may decide not to permit any additional Council Tax discount or to apply an alternative percentage of discounts up 31 December 2021. Examples of the cost of alternative discount levels are set out below:

Percentage Discount	Percentage Discount Award (£)
80%	740.32
50%	462.70