



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	MEMBERS DECISION MAKING MEETING
Report Number	AGENDA ITEM xx <i>(to be populated by Democratic Services)</i>
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT
Wards affected	Tetbury
Accountable member	Cllr Mike Evemy – Deputy Leader and Cabinet Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: jon.dearing@publicagroup.uk Chris Kent – Revenues Manager Tel: 01285 623395 Email: chris.kent@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)	That the: <i>a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be approved by the Deputy Leader and Cabinet Member with responsibility for finance.</i> <i>b) That the full amount of £850.84 outstanding for the financial year 2021/22 be awarded.</i>
Corporate priorities	<ul style="list-style-type: none">• Delivering our services to the highest standards
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, Group Manager for Resident Services, Finance Business Partner



1. BACKGROUND

- 1.1 The Council has been approached by the owner of a property in Tetbury 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 £3,273.50.
- 1.3 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.

2. MAIN POINTS

- 2.1 The applicant is experiencing severe financial difficulties after their business failed. They explain that they have tried to find alternative employment, but sites their age as being against them.
- 2.2 The applicant's spouse is semi-disabled and relies on the applicant for assistance every day.
- 2.3 The applicant is trying to start a new business, but believes it will take up to 18 months to get to the position where they can pay their full Council Tax.
- 2.4 The applicant is in receipt of Local Council Tax Support, but as the property is in a Band G, it falls outside the scheme for receiving a higher level of assistance. The current Council Tax Support scheme limits any support to a Band E. If they lived in a property with a lower Council Tax band, they would likely be entitled to full Council Tax Support. They are also in receipt of several other benefits, which are their only income.
- 2.5 The applicant has completed an income and expenditure form and provided a bank statement, which together shows the applicant does not live outside their means. The applicant has budgeted to a low level of outgoings for utilities, has no surplus income after expenses and has no savings.
- 2.6 No payments have been made on the Council Tax account since March 2021, so the only amount paid for the 2021/22 financial year has been a nominal one.
- 2.7 The amount outstanding for 2021/22 is £850.84. Recovery procedures are currently on hold on the account. A further £899.57 will be due for 2022/23.

3. CONCLUSIONS

- 3.1 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 taking steps to resolve their financial problems, but this is taking time. They have applied for and been awarded Council Tax Support and are now asking for further help from the Council rather than neglecting the charge to the point that it results in



further recovery action and other enforcement costs. It is therefore recommended that Section 13A provisions are used to clear the amount outstanding for 2021/22 (£850.84).

4. FINANCIAL IMPLICATIONS

- 4.1 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.

5. LEGAL IMPLICATIONS

- 5.1 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.

6. RISK ASSESSMENT

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

7. EQUALITIES IMPACT

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

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 8.1 None

9. ALTERNATIVE OPTIONS

- 9.1 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%	425.42
75%	638.13
100%	850.84

11. BACKGROUND PAPERS

- 11.1 None

(END)



COTSWOLD
DISTRICT COUNCIL