



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	CABINET MEMBER DECISION-MAKING MEETING
Report Number	AGENDA ITEM 2
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT
Wards affected	Sandywell
Accountable member	Cllr Mike Every – Deputy Leader and Cabinet Member for Finance Email: mike.every@cotswold.gov.uk
Accountable officer	Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: jon.dearing@publicagroup.uk
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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 refused by the Deputy Leader and Cabinet Member for Finance.</i>
Corporate priorities	Delivering our services to the highest standards
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Chief Executive Officer, Chief Finance Officer, Head of Legal Services, Monitoring Officer, Group Manager for Resident Services



I. BACKGROUND

- I.1.** The Council has been approached by a resident in Huntsman Meet, Andoversford to request a discretionary discount be applied to the Council Tax account of the property
- I.2.** This is a band E Council Tax property with a 2022/2023 charge of £2,367.08
- I.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 for Finance, in consultation with the Deputy Chief Executive; acting in the role of Chief Finance Officer.

2. MAIN POINTS

- 2.1.** The applicant is married with one dependent child. Both the applicant and spouse are liable for the Council Tax and both are in paid employment. However, the applicant is self-employed.
- 2.2.** The applicant states that, post the pandemic, their Catering business has been severely affected due to their customer base not recovering and with the majority of customers remaining working from home.
- 2.3.** The applicant is currently trying to sell the business and look for other work.
- 2.4.** An application has also been made against the Discretionary £150 Energy Rebate, but as they do not meet the eligibility criteria for this scheme, their application has been declined.
- 2.5.** Due to their monthly income, they are also not entitled to Council Tax Support.
- 2.6.** They are paying £237 a month (April 2022 to January 2023) by direct debit towards their Council Tax. The Council Tax account is up to date, with no arrears.
- 2.7.** An income and expenditure assessment has been carried out which confirms that the applicant does have surplus income after deducting all financial commitments.
- 2.8.** When determining the application consideration must be made to the Council's Section 13A Policy as follows:
 - a) The applicant's personal circumstances
 - b) The applicant not having access to assets or savings that could be realised to pay the Council Tax
 - c) The taxpayer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to the application
 - d) Any other eligible discounts, relief or exemptions that could be awarded
 - e) The Council Tax account and, if it is in arrears, the Council must be satisfied that non-payment is not due to wilful refusal or culpable neglect
 - f) The Council's finances allow for a discount to be made
 - g) 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
 - h) 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.



- 2.9.** Following consideration of the application and the assessment carried out on their income and expenditure it has been determined that the applicant does not meet the criteria as set out in the Policy, and for this reason a refusal to award a discretionary relief is being recommended.

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. Costs arising from the granting of a local discretionary discount would need to be met from the provision for such discounts included within the Council Priorities Fund.

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 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.** An alternative percentage of discretionary discount could be considered. However, as the applicant has sufficient surplus income to meet their outstanding Council Tax liability, no alternatives are being proposed.

(END)