



Council name	<b>COTSWOLD DISTRICT COUNCIL</b>
Name and date of Committee	<b>CABINET MEMBER DECISION-MAKING MEETING</b>
Report Number	<b>AGENDA ITEM I</b>
Subject	<b>DISCRETIONARY COUNCIL TAX DISCOUNT</b>
Wards affected	Four Acres
Accountable member	Cllr Mike Every – Deputy Leader and Cabinet Member for Finance Email: <a href="mailto:mike.every@cotswold.gov.uk">mike.every@cotswold.gov.uk</a>
Accountable officer	Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: <a href="mailto:jon.dearing@publicagroup.uk">jon.dearing@publicagroup.uk</a>
Author	Mandy Fathers – Business Manager for Operational Support and Enabling Tel: 01285 623571 Email: <a href="mailto:mandy.fathers@pubicagroup.uk">mandy.fathers@pubicagroup.uk</a>
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 with responsibility 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, Monitoring Officer, Group Manager for Resident Services



## **1. BACKGROUND**

- 1.1.** The Council has been approached by Robert Timms, a support worker for P3 Charity to request a discretionary discount be applied to the Council Tax account of a client he is supporting. The client was living in a one bed private rental in Smiths Field, Cirencester before moving into his current private rental.
- 1.2.** This was a band B council tax property with a 2021/2022 charge of £504.86 for the period of 22 October 2021 to 31 March 2022 and a £55.56 charge for the period 1 April 2022 to 7 August 2022. The 2022/2023 charge includes the award of a single person discount and Council Tax Support (CTS).
- 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.** The applicant is a long term resident of Cirencester and has for the last five years been receiving ongoing Community Based Support from P3 Charity and his support worker.
- 2.2.** The applicant is not in employment and receives the housing element and the standard, plus limited capability for work allowance through payments of Universal Credit (UC). There is a shortfall between the amount of universal credit received in respect of rent to what the applicants actual rent charge is so a separate application to the council's discretionary housing payment scheme has been made and a top-up awarded.
- 2.3.** During the period of residence, the applicant was in receipt of UC, but the support worker failed to submit a claim for CTS on behalf of the applicant until May 2022.
- 2.4.** CTS is only permitted to be backdated for a maximum of four weeks, if 'good cause' is shown. In this case, the claim was backdated to April 2022; leaving an end balance owing on the account of £560.42.
- 2.5.** The applicant is currently making monthly repayments to settle this debt and has so far reduced the outstanding amount to £452.38. There is no Council Tax charge for their present address as this is being met by 100% CTS.
- 2.6.** An income and expenditure assessment has been carried out which confirms that the applicant does have surplus income after deducting all financial commitments. For this reason, it is being proposed that further financial support through the S13A Discretionary Scheme is refused.

## **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.



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**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. 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)