



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DELEGATED DECISION MAKING MEETING
Subject	APPLICATION FOR A SECTION 13A COUNCIL TAX DISCOUNT
Wards affected	Moreton West
Accountable member	CLlr Mike Evely – Deputy Leader and Cabinet Member with responsibility for Finance Email: mike.evely@cotswold.gov.uk
Accountable officer	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: mandy.fathers@publicagroup.uk
Report author	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: mandy.fathers@publicagroup.uk
Summary/Purpose	To consider a Section 13A Council Tax discount
Annexes	None
Recommendation(s)	That the Deputy Leader and Cabinet Member responsible for Finance considers an: <i>a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, and refuse for reasons given within the report.</i>
Corporate priorities	<ul style="list-style-type: none">• Delivering our services to the highest standards
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Leader, Deputy Leader and Member for Finance, Chief Executive and Deputy Chief Executive, Monitoring Officer, Interim Head of Legal Services, Finance Business Partner, Assistant Director, Director of Finance (Publica)



1. EXECUTIVE SUMMARY

- 1.1 The reason for this report is for the Deputy Leader and Cabinet Member for Finance to consider an application submitted to the council for a Section 13A council tax discount.

2. BACKGROUND

- 2.1 The Council has been approached by a resident in Moreton in Marsh to request a Discretionary Discount be applied to the arrears on their Council Tax account of the property for the 2018/19 and 2019/20 financial years.
- 2.2 This is a Band D Council Tax property with a 2018/19 annual charge of £1669.29. The outstanding amount for the year is £499.23. The 2019/20 annual charge was £1757.21 and the outstanding amount for the year is £1421.15. The total outstanding balance is therefore £1,920.38.
- 2.3 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.

3. MAIN POINTS

- 3.1 The application is in respect of the applicant's previous address which they vacated in July 2020.
- 3.2 The applicant is a pensioner, in receipt of state pension, pension credits and full council tax support.
- 3.3 An income and expenditure form has been submitted with the appropriate supporting documentation, and a financial assessment has been carried out which shows a surplus income at the end of each month.
- 3.4 Whilst resident in the previous property the applicant was also self-employed as well as receiving a pension, pension credit and council tax support.
- 3.5 The council tax support was calculated on the income earned through self-employment; however, following a review of the claim it was found that the self-employed income was higher than the previous calculation for council tax support was assessed on. This created an overpayment of Council Tax Support totalling £3,006.42 from the financial years 2017/18 to 2020/21.
- 3.6 The applicant has repaid £1,086 of this debt, leaving the balance of £1,920.42.



3.7 Since July 2020, the applicant has been in receipt of full council tax support at their current address.

3.8 The applicant has declared savings of £10,000 and therefore sufficient money to address the council tax owing. It is therefore being proposed that the application for a discretionary council tax discount be refused.

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. 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.

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 is permitted to award a discretionary council tax discount.

6. RISK ASSESSMENT

6.1 The approval, or otherwise, of the individual applications does not set a precedent or carry any significant risk to the Council or its residents, as each application is considered on an individual basis.

7. EQUALITIES IMPACT

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

8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

7.1 There are none associated with this report.

9. ALTERNATIVE OPTIONS



COTSWOLD
DISTRICT COUNCIL

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)