



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	DEPUTY LEADER AND CABINET MEMBER FOR FINANCE DECISION MEETING
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT – APPLICATION 3
Wards affected	Abbey
Accountable member	Cllr Mike Evemy – Deputy Leader and Cabinet Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Mandy Fathers – Business Manager, Environmental, Welfare and Revenue Service Email: democratic@cotswold.gov.uk
Report author	Chris Kent – Revenues Manager Email: democratic@cotswold.gov.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: <ol style="list-style-type: none">1. Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be approved.2. That the full amount of £379.47 outstanding for the financial year 2021/22 be awarded.
Corporate priorities	<ul style="list-style-type: none">• Deliver the highest standard of service
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, Assistant Director for Resident Services, Finance Business Partner. Finance Director (Publica)



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1. EXECUTIVE SUMMARY

- 1.1 Council Taxpayers who find themselves unexpectedly in difficult financial circumstances can apply for a discretionary reduction under Section 13A of the Local Government Finance Act 1992, as amended. The eligibility criteria is outlined in the Council's policy, which is published online.

The report outlines the circumstances of an application for this relief and the recommendation.

2. BACKGROUND

- 2.1 The Council has been approached by a resident in Cirencester, to request a Discretionary Discount be applied to the arrears on their Council Tax account of the property for the 2021/22 financial year.
- 2.2 This is a Band A Council Tax property with a 2021/2022 annual charge of £1,363.37. The outstanding amount for the year is £379.47
- 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 applicant is experiencing severe financial difficulties. They are a single parent, having divorced a few years ago. The other parent does not help financially. They have a teenage son who suffers mental health issues and is home schooled. This limits the capacity the applicant has to work.
- 3.2 They have supplied a budget breakdown prepared by Citizens Advice which shows a surplus of just £9.00 to address any debts. They have also supplied a bank statement, which shows they do not live beyond their means and are often overdrawn.
- 3.3 The applicant is in receipt of Local Council Tax Support for 2022/23 and is managing to pay their current year's instalments.
- 3.4 The amount outstanding for 2021/22 is £379.47.

4. ALTERNATIVE OPTIONS

- 4.1 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%	189.74
75%	284.60
100%	379.47

5. CONCLUSIONS

- 5.1** 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 paying for their current year, but are just struggling to clear arrears with so little surplus income.
- 5.2** It is recommended that Section 13A provisions are used to clear the amount outstanding for 2021/22 (£379.47).

6. FINANCIAL IMPLICATIONS

- 6.1** 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 be met from the Council Priorities Fund which includes an allocation for Council Tax Discretionary Relief/Exceptional hardship.

7. LEGAL IMPLICATIONS

- 7.1** 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.

8. RISK ASSESSMENT

- 8.1** There is a risk that by approving this award may lead to setting a precedent for similar requests being made. However, each application should be considered on its own merits and the other circumstances the applicant may be experiencing.

9. EQUALITIES IMPACT

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

10. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 10.1** None



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II. BACKGROUND PAPERS

II.1 None

(END)