

## **Discretionary Council Tax and Business Rates Discounts Policy**

### **Introduction/policy requirements**

The Council is aware of its duties and powers in accordance with section 13A of the Local Government Finance Act 1992 as amended by section 76 of the Local Government Finance Act 2003 in respect of Council Tax and Section 47 of the Local Government Finance Act 1988 as amended by Clause 69 of the Localism Act 2011. This Policy sets out how the Council will use its powers and the criteria that must be satisfied.

Section 13A of the Local Government Finance Act 1992 as amended empowers a billing authority to reduce the amount of Council Tax due as it thinks fit. Section 47 of the Local Government Finance Act 1988 as amended empowers a billing authority to reduce the Business Rates due as it thinks fit.

### **Criteria**

#### **Council Tax**

The council will consider using its powers to reduce Council Tax liability for any Council Tax payer. The Council would expect there to be exceptional circumstances to justify any reduction and the reduction will be intended as short term assistance and should not be considered as a way of reducing council tax liability indefinitely.

Claims for a discretionary reduction must:

- Be made in writing by the taxpayer or by someone authorised to act on their behalf
- Be supported by any reasonable evidence which the council requires in support of the application.

Separate claims must be made in respect of different dwellings and/or council tax accounts

Each case will be considered on its merits. The Council will have regard to the following criteria in particular in relation to an application:

- There must be evidence of financial hardship or personal circumstances which justify a reduction in council tax
- The taxpayer must satisfy the council that they have taken all reasonable steps to resolve their situation prior to the claim
- The taxpayer must have claimed council tax benefit where appropriate and supplied any information or evidence requested by the benefits section in respect of that application
- The taxpayer must have applied for any appropriate discount or exemption and supplied any information or evidence requested by the council tax section in respect of that application
- The taxpayer does not have access to other assets which could be used to pay the council tax
- The situation and reason for the application must be outside of the taxpayer's control
- The situation cannot be resolved by some other legitimate means
- The amount outstanding must not be the result of wilful refusal or culpable neglect to pay

- The council's finances allow for a reduction to be made and it is reasonable to do so in the light of the impact on other Council Tax payers.

### **Business Rates**

Each case will be considered on its own merits but all of the following criteria should be met:

- Requests for reductions in Business Rates will be required in writing from the ratepayers or a recognised third party acting on their behalf;
- The Council's finances allow for a reduction to be made;
- It must be in the interests of Council Tax payers for the local authority to grant a reduction;
- All other eligible discounts/ reliefs have been awarded to the ratepayer.

### **Duration of relief**

The length of time any reduction will apply will be for a maximum period of one year for both Council Tax and Business Rates. Those in receipt of relief are required to notify the Council within 21 days of any change in circumstances which may affect the granting of that relief.

### **Responsible Officer**

The responsibility for making discretionary decisions will rest with the Director of Finance and ICT. In exercising this discretion the Director of Finance and ICT may decide to refer individual applications to the Council's Finance and Performance Management Committee.

The Assistant Director (Revenues) will liaise with the applicant in each case to obtain sufficient detail (in line with the criteria as laid out in this policy) in order that a decision can be made.

### **Decision making process**

The decision making process will involve at stage 1, the Assistant Director (Revenues) making a recommendation to the Director of Finance and ICT after considering the application against the criteria as set out in this policy, based upon the information provided by the applicant.

At stage 2 the Director of Finance and ICT will consider the application and the recommendation of the Assistant Director (Revenues) and determine whether to award a discretionary discount.

### **Notification of decision**

The Council will notify the applicant of its decision within 14 days of receiving sufficient information to make a decision.

### **Review of decisions/re-determination requests**

Under the Local Government Finance 1992, there is no right of appeal against the Council's use of discretionary powers. However, the Council will accept an applicant's request for a re-determination of its decision if there is additional new information to support the application..

### **Notification of review/re-determination decision**

The Council will notify an applicant of its decision within 14 days of receiving a request for a review/re-determination.