

Discretionary Hardship Relief
Council Tax – Section 13A Guidelines

Section 13A(1)(c) of the Local Government Finance Act 1992, as amended by Section 10 of the Local Government Finance Act 2012, gives the council additional discretionary powers to reduce the amount of Council Tax payable for individuals, or for classes of council taxpayers who find themselves in ‘**exceptional**’ circumstances and require **short term** assistance to meet their Council Tax obligation.

It is important to define what could be considered exceptional and in this instance it would be a situation that was not typical, was entirely unusual which the tax payer could not have reasonably have expected to face and only likely to happen very infrequently. It is envisaged that exceptional situations for the purpose of this scheme are likely to be things entirely out of the control of the council taxpayer, such as, for example flooding to a property.

There is a financial implication to the council of reducing the amount of council tax liability and so any award will only be made where it is reasonable for us to do so having regard to the interests of all of our council tax payers who ultimately fund any discount.

Eligibility Considerations

The full disclosure of relevant information is encouraged and we reserve the right to request any information considered necessary to assist in the decision making. The tax payer should provide a detailed explanation for the reason for the application together with a breakdown of all household income and expenditure.

Whilst any application will be considered on its own merits we will take into account:-

- Should the applicant be in receipt of council tax support (if not already in receipt)?
- Should the applicant be in receipt of a statutory discount or exemption?
- Is the applicant experiencing short term difficulties that can be resolved by the rescheduling of instalment payments?
- Has the debt become apparent (in part at least) due to an error by the council?
- Is an alternative enforcement remedy available to collect the debt?
- Has the tax payer taken all reasonable steps to resolve their situation prior to the application; such as, for example, reducing or eliminating non-essential expenditure?
- The situation and reason for the application must be out of the tax payers control
- The amount outstanding must not be as a result of wilful refusal or culpable neglect
- Where the council considers that there are unnecessary expenses and debts and that the applicant has not taken reasonable steps to reduce these

Application Process

Applications should be made in writing and providing all relevant information.

Decisions

Decisions will be notified in writing as soon as possible, where a discount has been allowed this will be applied to the council tax account and a revised bill will be issued.

If the applicant remains dissatisfied with the decision, an appeal may be made to the independent Valuation Tribunal.