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Appendix A
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Council Tax Discretionary Reduction Policy

Section 13A (1) (c)

1. Background

- 1.1. Section 13A of the Local Government Finance Act 1992 allows Councils to reduce the amount of council tax payable. It can be used for individual cases or the Council can determine classes of cases in which liability is to be reduced. Caerphilly County Borough Council has not specified any class of cases but will consider claims on an individual basis. The purpose of this discretionary reduction is to provide temporary assistance to council tax payers to help reduce their council tax liability. There are financial implications in awarding any reductions other than those currently available under the statutory legislation, and the financial burden of Section 13A reductions is borne wholly by the Council as a loss of council tax revenue.

2. Legislative Powers

- 2.1. Section 13A (1) (c) of the Local Government Finance Act 1992 (introduced by Section 76 of the Local Government Act 2003 and substituted by Section 10 of the Local Government Finance Act 2012), provides the Council with the discretion to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine and where statutory discounts and exemptions do not apply.

A summary of Section 13A (1) (c) is set out below:

- Where a person is liable to pay council tax in respect of any chargeable dwelling, the Council for the area in which the dwelling is situated may reduce the amount to such extent as it thinks appropriate.
- The power under subsection (1) includes the power to reduce an amount to nil.
- The power under subsection (1) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.

3. Applying for Section 13A Discretionary Reduction

- 3.1. Who can apply?
Those persons liable to pay council tax to Caerphilly County Borough Council who can apply are:-

- Owner Occupiers
- Tenants
- Residents
- Persons acting on behalf of a liable person e.g. disabled, or elderly persons, i.e. an appointee, solicitor or someone with power of attorney.

3.2. The Council will treat all applications on their individual merits, however some or all of the following criteria must be met for each case:

- The taxpayer must satisfy the Council that all reasonable steps have been taken to resolve the situation prior to application;
- The amount outstanding must not be the result of deliberate non-payment or failure to make payments as required through neglect;
- All other appropriate council tax discounts/reductions have already been awarded;
- The taxpayer does not have access to other assets that could be used to pay council tax;
- The situation and reason for the application must be outside of the applicant's control, for example, environmental factors like flooding;
- Unless it is clear that the applicant will not qualify, the applicant has applied for council tax reduction support (the Welsh Government's national council tax reduction scheme exists to ensure that those on low incomes receive financial assistance with their council tax);
- There must be evidence of financial hardship or personal circumstances that justifies a discretionary reduction in council tax liability. To evidence financial hardship an Income/Expenditure form must be completed. **See appendix A.**

3.3. Requests for a discretionary reduction to lower council tax liability will be required in writing from the council tax payer, or a recognised third party appointed to act on their behalf, and titled 'Section 13A Application'. There is no formal application form.

3.4. The application should relate to the current council tax year, unless the applicant has received a bill following a delayed council tax valuation for a previous year(s) or a late determination as to liability to the council tax.

3.5. The Council reserves the right to request any additional evidence in support of the discretionary reduction application, and will act consistently and reasonably in doing so. Where the applicant is unable to, or does not supply the required evidence, the Council will still consider the application and will take into account any other evidence available.

4. Decision Making

4.1. The Council Tax and NNDR Manager will consider all Section 13A applications and make a recommendation to the Head of Corporate Finance whose decision will be made under delegated powers.

4.2. Any successful application for a discretionary reduction will be granted for a temporary period only. The reduction will cease at the end of this period and a further application will be required for consideration of any ongoing assistance.

- 4.3. Discretionary reductions will generally be made from the date that the Council received the application form, but the Council may backdate reductions under this policy, if it is considered reasonable to do so.

5. Notification of Decision

- 5.1. The Council will notify an applicant in writing within 21 days of receiving sufficient information to make a decision or, if this is not possible, within a reasonable period afterwards.

6. Review of Decision

- 6.1. Under the Local Government Finance Act 1992, there is no right of appeal against the Council's use of discretionary powers. However, the Council will accept a taxpayer's written request for a review of its decision if it is made within 28 days of the original decision. The Director of Corporate Services & Section 151 Officer will carry out the review and consider whether the customer has provided any additional information against the required criteria that will justify a change in its decision. Following this, if the taxpayer is still aggrieved at the Council's decision, it may only be challenged by way of judicial review where the High Court may be asked to consider whether the Council has acted within its powers.

7. Fraudulent Claims and Overpayments

- 7.1. The Council reserves the right to recover any overpayment of a discretionary reduction where the reduction was made as a result of misrepresentation or failure to disclose a material fact, fraudulently (or otherwise), or due to an administrative error by the Council (where it is reasonable to assume that the taxpayer would have been aware).

The Council is committed to tackling fraud and abuse of public funds in all forms. Where there is suspicion that a fraud may have occurred, the matter will be investigated and this may lead to criminal proceedings being initiated. The Council will consider prosecuting any applicant who makes a false statement or provides fraudulent evidence in support of an application.

8. Equalities Statement

- 8.1. The Council is committed to equality and fairness. Equality is about ensuring people are treated fairly and given fair chances. It is also about ensuring that people receive fair outcomes in the standard of service they receive from the Council.

We will work to create equal access for everyone to our services, irrespective of ethnic origin, sex, age, marital status, sexual orientation, disability, gender reassignment, religious beliefs or non-belief, use of Welsh, BSL or any other language, nationality, responsibility for any dependents or any other reason which cannot be shown to be justified.



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COUNCIL TAX

DETAILS OF INCOME & OUTGOINGS

Name and Address	Date of Issue:	
	Date to be Returned by:	
	A/c Number:	
	Tel Number:	
	N I Number:	

EMPLOYED		UNEMPLOYED OR ON BENEFIT	
(give weekly amounts)		(give weekly amounts)	
Date commenced employment:		Date first claimed benefit:	
Employer: Address:		Income Support:	£
		Pension Credit:	£
		Job Seeker's Allowance:	£
Tel Number:		Incapacity Benefit or ESA:	£
Payroll No:		Tax Credits:	£
Net Income:	£	Other Benefits:	£
Tax Credits:	£		
TOTAL INCOME:	£	TOTAL INCOME:	£

Savings	
Savings/bank accounts	
Total Savings held	£

OTHER RELEVANT DETAILS	
Partner's full name:	
Partner's income (weekly):	£
Partner's employment details (if applicable) :	
Number of dependent children:	
Ages of children:	

Please ensure you include all of your outgoings below:

Expenses	Amount £	Frequency i.e. weekly, monthly or 4 weekly	Expenses	Amount £ A Amount £	Frequency i.e. weekly, monthly or 4 weekly
Rent/Rent arrears/Mortgage			Loans/HP		
Council Tax/Council Tax Arrears			Fines/Court Orders		
Electricity			Television (Rental)		
Gas			TV Licence		
Water rates			Car (Fuel, Tax, insurance)		
Food/Housekeeping			Travel Expenses		
Childcare (Dinner money)			Clothing		
Insurances (home, personal)			Maintenance paid		
Telephone (home)			Other		
Telephone (mobile)					
Credit Card/Store Card			Total Expenditure		

If any of the expenses given above are unusually high, please give details:

ADDITIONAL INFORMATION

Declaration

I **declare** that the information given on this form is correct.

Signed:

Dated:

Correspondence may be in any language or format - Gallwch ohebu mewn unrhyw iaith neu fformat