

Guidance for the determination of applications for a reduction in Council Tax liability - North Lincolnshire Council

Section 13A of the Local Government Finance Act 1992 empowers a billing local authority as follows:

- (1) Where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.
- (2) The power under subsection (1) above includes power to reduce an amount to nil.
- (3) 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."

Explanatory note in respect of the above legislation

A person who is liable to pay Council Tax on a property has the right to apply to the local council for a reduction in the amount of Council Tax due to be paid. This is legislation and is stated in Section 13a of the Local Government Finance Act 1992.

The council has the power to award a discount for a period of time it thinks is reasonable and it can choose to reduce the amount of Council Tax payable. The council can also decide if necessary that you do not have to pay anything.

The council has the right to choose whether to use its powers on a case by case basis or it also has the right to specify a class of use. A class of use is where several people who pay Council Tax fall into a group because their circumstances are similar – for example; Council Tax payers that have had to leave their homes due to flooding. The council expects that it is only in truly exceptional circumstances that it will use its powers under this legislation.

Procedure for Using Powers

Any application made under Section 13A of the Local Government Finance Act 1992 should be one of last resort and any entitlement to Council Tax related support, discounts or exemptions should be explored prior to an application being made.

The cost of any reduction awarded under section 13A falls solely to the billing authority.

The council will consider using its powers to reduce Council Tax liability for any Council Tax payer / applicant within the Borough. While each case will be considered on its individual merits, the council would expect that there would have to

be evidence of exceptional, unforeseen circumstances to justify any reduction. Based on evidence presented by the Council Tax payer / applicant, the council will decide on what is an appropriate length of time for this discretionary support, however this assistance must not be considered as a way of reducing Council Tax liability indefinitely.

The council will regard the following guidelines before recommending any reduction:

- * Requests for reductions in Council Tax liability will be required in writing from the Council Tax payer / applicant, their advocate / appointee or a duly authorised third party acting on their behalf.
- * The request must set out the circumstances on which the application are based and any hardship or personal circumstances relating to the application. Assistance to complete this process will be available upon request.
- * The application will require a full income and expenditure breakdown (financial statement) of the applicant together with that of any other household members where appropriate
- * The council will request evidence in support of the application. However, the Council Tax payer / applicant must satisfy the council that all reasonable steps have been taken to resolve their own situation prior to application.
- * Prior to application for support the Council Tax payer / applicant has made a claim and been considered for entitlement to:
 - Council Tax Support
 - Council Tax Support Hardship Scheme
 - Any and all other available welfare benefits
 - Any and all other local Council Tax discounts / exemptions

Note: The Council Tax Support Scheme and Hardship Scheme form part of the wider section 13a policy. This guidance also covers households who may have no access to support through this route. The Council Tax Support Scheme has detailed guidelines for applicants and can be found on the council's website.

- * The Council Tax payer / applicant does not have access to other assets that could be used to pay the Council Tax.
- * Prior to application the Council Tax payer / applicant has taken the necessary support and advice in order to manage their overall level of debt and management of their household finances
- * The council will take into consideration the financial circumstances of the household at the time the debt accrued.

- * If the Council Tax account is in arrears, that non-payment was not due to wilful refusal or culpable neglect.
- * There will be no prescribed length of time for support to be provided, this will be decided on a case by case basis for an appropriate length of time given the Council Tax payer / applicants individual circumstances
- * The Council Tax payer / applicant has the right to re-apply for further financial support if their circumstances have not changed.

Decision Making Process

A senior officer within the Local Taxation and Benefits Service will determine all applications outside the scope of the Council Tax Support Scheme or additional Hardship Scheme.

Notification of Decision

The council will notify the Council Tax payer / applicant within 14 days of receiving sufficient information to make a decision. This will be either in writing or by email.

Amount of Discount or Reduction Granted

Officers do not propose to set percentage discounts or reductions to be applied as each case will have different circumstances. The amount of any discount or reduction will take into account the amount of the debt and the extent to which the criteria or guidelines are met.

Appeals

If an applicant is dissatisfied with the decision there is a right of appeal as follows;

- i) in the first instance the Council Tax payer / applicant must request a reconsideration of the original decision, this will be reviewed by a different senior officer who was unconnected by the original decision
- ii) the Council Tax payer / applicant can make an appeal to the Valuation Tribunal Service

Equalities Statement

North Lincolnshire 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 believe in equality of opportunity for all people. When making a decision we will ensure that there is no discrimination against any individual(s) on the grounds of age, race, ethnic or national origin, nationality, religion and belief, gender, marital status, employment status, disability, sexual orientation, social class, responsibility

for children or dependents, trade union membership, unrelated criminal convictions or any ground that cannot be justified.

The council will make sure that its services, facilities and resources are accessible and responsive to the people and communities of the Borough.

For more information, please contact;

Council Tax section on:

Telephone: 0300 3030164

Email: counciltax@northlincs.gov.uk

Alternatively you can write to us at North Lincolnshire Councils, Council Tax Section, Hewson House, Brigg, DN20 8XB.

Fraudulent Claims

If a reduction has been made as a result of a false or fraudulent claim both North Lincolnshire Council reserves the right to withdraw the award and take further where appropriate.