Elmbridge Borough Council Tax Section 13A Policy

Background

Section 13A of the Local Government Finance Act 1992 (as amended by sect 10 (1) (c) of the Local Government Finance Act 2012) allows the Council to reduce the amount of council tax payable. There are financial implications to awarding any discounts and the financial burden of Section 13A discounts have to be met by Elmbridge Borough Council alone.

1. How to claim a discretionary reduction

- The application can relate to the current or previous year's council tax balances.
- An application should be submitted via email to ltax@elmbridge.gov.uk. The application can be completed by the taxpayer or by someone authorised to act on their behalf. Applicants are encouraged to contact Citizens Advice to help them submit a formal application.
- The Council may request any reasonable evidence in support of an application
- The Council will not consider repeat applications for Section 13A
- An award will not be considered if council tax is being met in full by council tax support.
- An award will not be considered when arears of council tax have been caused through the failure of the applicant to notify changes in circumstances in a timely manner or where the applicant has failed to act correctly or honestly.

2. Discretionary Relief Policy

Elmbridge Borough Council will only consider using its powers to reduce council tax liability for any council taxpayer in exceptional circumstances. Applications will be treated on their individual merits. However, some or all of the following criteria should be met for each case.

- There must be evidence of financial hardship or personal circumstances that justifies a reduction in council tax liability.
- The taxpayer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to application.
- All other eligible discounts/reliefs/benefits have been awarded.

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- The taxpayer does not have access to other assets that could be used to pay council tax.
- Can the situation be resolved by some other legitimate means, such as the complaints procedure? If it can it is unlikely that an award will be made.
- The situation and reason for the application must be outside of the taxpayer's control.
- The amount outstanding must not be the result of wilful refusal to pay or culpable neglect. As a consequence of this the power to reduce under this section should only be applied in exceptional circumstances. Any reduction must take into consideration the Borough's Council Taxpayers.

3. Amount of relief

The relief to be awarded is entirely at the Council's discretion. Payments will normally be limited to the relevant amount for a band E property.

4. Decision making

The Section 151 Officer may give delegated power to individual officers to make a decision on an award up to and including £500 and to the Revenues & Benefits Quality Assurance Manager for awards between £501 up to and including £1,000. Awards over £1,000 will be made by the Revenues & Benefits Systems Manager.

5. Appeals

Appeals must be in writing specifying reasons why a decision should be amended and supported by relevant new or additional evidence.

An appeal will be deemed to be discontinued if further evidence requested from the taxpayer has not been received within four weeks of the request.

Appeals will be considered by the Revenues & Benefits Systems Quality Manager, the Chief Accountant, and the Section 151 Officer.

If we are unable to resolve your appeal an appeal may be made to the independent Valuation Tribunal Service within two months of the decision.

The Elmbridge Borough Council Section 13A policy as set out in this document is hereby varied to include changes to delegated authority to grant and appeals process

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