



**Council Tax**

**Section 13A**

**Discretionary Discount Policy  
& Guidance**

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## **Annexe 1**

## **1. General Provisions**

- 1.1 The Council has power under S13A of the Local Government and Finance Act (LGFA) 1992 (as amended) to reduce the Council Tax charge on any chargeable property in the borough for any day. This power can be exercised in relation to any individual case or by determining a class of case for which the charge should be reduced.
- 1.2 The amount of any successful award may reduce a Council Tax charge to nil, including reducing any balance left payable after any Council Tax Support, Discounts and Exemptions have previously been granted to the applicant. The discretionary relief awarded will be from a cash limited fund set by the authority.
- 1.3 Any application made under S13A provisions must be a last resort following the exploration of any other entitlement such as Council Tax Support, Discounts and Exemptions.
- 1.4 There must be extreme, exceptional circumstances to justify any request for a reduction and the Council will only consider granting short term assistance, and not reduce Council Tax liability indefinitely.
- 1.5 Each case will be considered on its own merits. Applications potentially relating to the determination of a class of property will be given to Members for consideration.
- 1.6 In response to an event such as a natural disaster (e.g., flooding), the Government may introduce a specific support scheme. Where such schemes are introduced, and the costs are fully met by Central Government without impact on the local taxpayer. Any schemes that are introduced on this basis and are administered under Section 13A of the LGFA 1992 (as amended) will be implemented and administered in accordance with instructions and guidance set out by Central Government.
- 1.7 These guidelines set out the manner in which the Council will receive and consider applications for Discretionary Council Tax relief.

## **2. Application Process**

2.1 An application for a discretionary award shall be made in writing, written or by email, by the Council Taxpayer or by somebody authorised to act on their behalf. A form is available on line at <http://www.wirral.gov.uk/council-tax/problems-paying-your-council-tax>

2.2 Where

- the Council has made a decision under s13A (1) (c) in relation to a class of case in which the liability for council tax has been reduced, and
  - a person in that class would otherwise be entitled to a reduction under its scheme,
- that person's application for a reduction under the Council's local council tax scheme will also be treated as an application under S13A (1) (c).

2.3 Applications must be accompanied by:

- the name, address and payment reference number of the applicant.
- a full explanation as to why the relief is claimed.
- details of any hardship, including a full financial statement of income and expenditure, or personal and household circumstances relating to the application.
- the period for which relief is requested.

### **3. Criteria for Considering Relief**

3.1 There are no pre-set criteria of the award of a Section 13A Council Tax discount. Each application will be considered on its individual merits on a case-by-case basis or for several taxpayers who may fall into a group due to similar circumstances.

3.2 The features of the Councils Section 13A Discount Guidance are that:

- It is discretionary.
- An applicant does not have the statutory right to a payment.
- The operation of the scheme is for the Council to determine.

3.3 The Council may consider in determining whether to grant relief:

- whether an application has been made for Council Tax Support or a Council Tax Discount or Exemption, and if so, all evidence has been received in order to determine those claims.
- whether, in the case of a corresponding claim for Housing Benefit, consideration has been given to a Discretionary Housing Payment where applicable.
- the circumstances on which the application is based including evidence of the financial hardship incurred by the applicant, details how this is affecting their personal circumstances, and this would justify a reduction in their Council Tax charge.
- whether the hardship experienced by the applicant is outside their control, for example loss of employment, illness, flood/storm damage, explosion or 'major incident' which forces them out of their property.
- what reasonable steps have been taken by the applicant or household member to resolve their situation prior to the application.
- the likelihood of the circumstances of the applicant or household member improving.
- whether in the case of an apparent incident of isolated hardship, to sign post the applicant to other sources of support which may be more appropriate as an alternative or to supplement the consideration of relief.
- whether the applicant or household member has access to other assets which could be accessed to help pay Council Tax.
- whether any outstanding debt is unpaid as a result of the wilful refusal or culpable neglect of the applicant to make payment.
- if there are sufficient resources available to make a reduction in Council Tax.
- whether any award would be reasonable having regard to the interests of other council taxpayers.

3.4 Alternative available assistance may be provided to applicants where it is considered appropriate.

3.5 Failure to provide information requested to support an application without sufficient reason, within any timescale set, will result in it being considered without that information.

3.6 Consideration will be given to granting relief for a financial year prior to that in which the application is made,

#### **4 Delegated Decision-Making Process for applications**

4.1 The Section 151 Officer is authorised to decide on discretionary relief applications in individual cases of exceptional financial hardship. This will be done by the consideration of applications under £1,500 being delegated to the Revenues & Benefits Managers (Delivery) and (Governance & Support), applications exceeding £1,500 will be delegated to the Head of Revenues & Benefits for a decision.

4.2 Appeals against a decision will be considered by the Head of Revenues & Benefits or in cases over £1500 by the Section 151 Officer.

4.3 Applications for Council Tax Discretionary Relief relating to a wider determination of class of case will be submitted to the Councils Policy & Resource Committee by the Section 151 Officer.

4.4 Annexe 1 details classes of cases which may be entitled to a reduction under Section 13A.

#### **5 Period of Relief**

5.1 Both the amount and duration of the award are determined at the discretion of the Council and will be based on the evidence supplied and the circumstances of each claim. In any event, the maximum length of the award will be the sooner of:

- a. The end of the financial year
- b. The taxpayer moved.
- c. The taxpayers' financial circumstances change.

#### **6 Notification of Decision**

- 6.1 The Council will aim to notify the applicant of its decision within 28 days of receiving sufficient information to make a decision.
- 6.2 Any change of circumstances relating to the application must be notified to the Council within 14 days.
- 6.3 The council reserves the right to cancel an award where it deems it appropriate upon the receipt of additional information.

## **7 Right to Appeal**

- 7.1 Unsuccessful applicants will be notified in writing together with the reason for the decision. They will have the right of appeal. All appeals must be submitted in writing clearly explaining reasons for their appeal. All appeals must be submitted within one calendar month of the decision being made on the application.
- 7.2 If more information is required, the customer must provide it within one calendar month, or a decision will be made on the available information.
- 7.3 Appeals against these decisions up to £1500 will be considered by the Head of Revenues & Benefits, and over £1500 by the Section 151 Officer.
- 7.4 If the applicant is unhappy with the Council's decision and wishes to appeal the matter further, they would need to appeal directly to the Valuation Tribunal Service (VTS). Further information can be found at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

## **8. Notification of Decisions on Reviews**

- 8.1 The Council will aim to notify an applicant, setting out the reason for its decision, within eight weeks of receiving the appeal.

## **9. Fraudulent Claims**

9.1. The Council reserves the right to withdraw any award for relief where, following a decision, it becomes aware that this has been made as a result of a false or fraudulent claim.

## **10 Review of Policy**

10.1 This Policy will be reviewed on an annual basis and any amendments to the Policy agreed by the Policy and Resources Committee



## **Annexe 1**

*Detailed below are classes of case which may be entitled to a reduction in Council Tax in accordance with Section 13A.*

### **Discretionary Relief for Care Leavers**

1. The Council will reduce to nil the Council Tax liability for care leavers who satisfy all of the following criteria:
  - a) The person is a former relevant care leaver as identified within the Children (Leaving Care) Act 2000.
  - b) The person is someone for whom Wirral Council has acted previously as a corporate parent.
  - c) The person has left care and is aged between 18 and 25.
  - d) The person resides within Wirral and is liable to pay Council Tax to Wirral Council with effect from 1 April 2018.
  
2. Any award given to an individual case with end on the day before their 25<sup>th</sup> birthday.
  
3. Where the care leaver is liable for more than one property the discretionary relief will be awarded in respect of only one property, that being the person sole or main residence.
  
4. The amount of relief granted will be the amount of Council Tax the care leaver still has to pay after any existing statutory discounts and Council Tax Support has been awarded.
  
5. Any award will be automatically granted.
  
6. The care leaver must notify the Council of changes to their circumstances during the period of the award. Such a change may be taken into consideration.