

# Local Council Tax Discount Policy

## Introduction

The purpose of this document is to introduce a policy and criteria by which applications for Local Council Tax Discount under s13A of the Local Government Finance Act 1992 (inserted by Local Government Act 2003) will be considered.

Whilst the Council is not required by the provisions of the Act to have a policy, it is considered important to have a framework for considering applications to ensure consistency and that the Council's power to reduce the amount of Council Tax payable is exercised reasonably and fairly.

## Effective Date

This policy will commence on 1 April 2013 and will last for 1 year only finishing on 31 March 2014. Consideration will be given during 2013/14 as to whether this policy will be extended beyond 31 March 2014.

## Application for Local Council Tax Discount

In circumstances where properties have suffered from flooding as a result of the weather individual applications will be required.

All applications must be made in writing (including email) direct to Revenue & Benefits Manager clearly setting out the reasons why the application should be considered. Applications should ideally be supported with evidence i.e. Photographic etc. The written application may be completed by a third party on behalf of the applicant provided it is signed by the applicant.

All applications must be received within 2 months from the property being flooded. Applications received after the 2 months will only be considered if 'good cause' can be shown why the application was not submitted earlier.

## Consideration of Applications

All applications for discount will be initially considered by the Revenue & Benefits Manager.

Each application will be looked at on an individual basis taking into consideration the full facts leading to the property being flooded by a weather related event.

If a number of applications are received from the same area the Revenue & Benefits Manager will discuss these with the Leader of the Council (or delegated Councillor) prior to reaching a decision.

Should the Revenue & Benefits Manager refuse the application, the taxpayer will have a right of appeal to the Council's Appeals Committee.

### **Duration of Relief**

Any discount awarded will be for a fixed period of time which may be less, but not more than 12 months. (The 12 months being the maximum period previously awarded under a Class A (uninhabitable exemption).

Applications received after 2 months will be considered provided that the taxpayer can support the application with sufficient evidence e.g. Photographic, Information from Builders on work undertaken/being undertaken to make the property habitable etc.

Any application cannot be considered earlier than 01 April 2013 (prior to this a Class A or C exemption may have applied)

### **Financial Implications**

The total cost of any discount awarded must be borne by Richmondshire District Council and its Council Tax payers. There is no provision to pass on or share the burden with other precepting authorities. The Revenue & Benefits Manager will inform the Councils Section 151 Officer of any awards paid out in respect of a Section 13a application.

Brian Bottle  
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