

# Local Council Tax Discount Procedure

This procedure relates to applications received in respect of a discount under Section 13a of the Local Government Finance Act 1992 (inserted by Local Government Act 2003).

1. A written application is made to the Revenue & Benefits Manager by the taxpayer (or an agreed 3<sup>rd</sup> party) in respect of any property that has suffered from flooding by a **weather related event\***, ideally supported with evidence i.e. Photographic. The application must be made within 2 months of the property being flooded.
2. For any application to be considered the property must be substantially unfurnished.
3. On receipt of the application the Revenue & Benefits Manager will acknowledge receipt and has 28 days to consider and reach a decision. The Revenue & Benefits Manager may need to request further information from the taxpayer in which case the 28 days will commence from when sufficient information has been received for a decision to be reached.
4. Applications received later than 2 months from the property being flooded will be considered provided they explain fully why an earlier application was not made. All such applications **MUST** be supported with sufficient evidence to allow the application to be considered. The earliest date any relief can be awarded is 01 April 2013.
5. Following receipt of the application the Revenue & Benefits Manager will arrange for an inspector to visit the property concerned. No visit will be made unless prior notification to the owner has been agreed.
6. The Revenue & Benefits Manager will inform the taxpayer in writing of the decision. If a discount is to be awarded a revised Council Tax bill will be issued. If a discount is not to be awarded the letter will contain information regarding the taxpayer's right of appeal to the Council's Appeals Committee.
7. The amount of discount will be 100% of the Council Tax liability for an agreed period of time.
8. On receipt of any appeal from the taxpayer the Revenue & Benefits Manager will request that the Council's Appeals Committee is convened to discuss the appeal
9. This appeal will then form part of the Council's Appeals procedure and will be governed by that procedure.
10. The Taxpayer will be informed that Council Tax must continue to be paid in accordance with the previous bill issued whilst any appeal is pending.
11. The Revenue & Benefits Manager will inform the Council's Section 151 Officer of any discounts awarded in respect of Section 13a.
12. The policy for awarding Section 13a discounts covers the period 1 April 2013 to 31 March 2014.

- **Definition of Weather Related** – Flooding of the property caused by ingress of water as a result of heavy rainfall.
- It does not include properties flooded as a result of burst pipes etc.

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