



Council Tax

Section 13A Guidance

Introduction

Section 13A(1)(c) of the Local Government Finance Act 1992, as amended by Section 10 of the Local Government Finance Act 2012, provides Councils with discretionary powers to reduce the amount of Council Tax payable for individuals, or for specific classes of council taxpayers who find themselves in similar 'exceptional' circumstances.

The Interests of our Council Taxpayers

There is a financial implication to the council of reducing the amount of council tax liability and so any award will only be made where it is reasonable for us to do so having regard to the interests of our council taxpayers who ultimately fund any discount.

Eligibility Considerations

It is important to define what might be considered exceptional and, in this instance, it would be a situation that was not typical, was entirely unusual which the taxpayer could not reasonably have expected to face and only likely to happen very infrequently. It is envisaged that exceptional situations for the purpose of this scheme are likely to be things out of the control of the council taxpayer, such as, for example flooding to a property.

All applications will be considered on their own merits. There are no pre-set criteria for awarding or not awarding a discount.

Whilst all applications will be considered on their own merits we will take into account: -

- Whether the applicant should be in receipt of council tax support (if not already in receipt)?
- Whether the applicant should be in receipt of a statutory discount or exemption?
- Is the applicant experiencing short term difficulties that can be resolved by the rescheduling of instalment payments?
- Has the debt become apparent (in part at least) due to an error by the council?
- Is an alternative enforcement remedy available to collect the debt?
- Has the taxpayer taken all reasonable steps to resolve their situation prior to the application, such as, for example, reducing or eliminating non-essential expenditure?
- The situation and reason for the application must be out of the taxpayer's control
- The amount outstanding must not be because of wilful refusal or culpable neglect
- Whether the council considers that there are unnecessary expenses and debts, and that the applicant has not taken reasonable steps to reduce these

Application Process

The full disclosure of relevant information is encouraged at the outset of the application this will prevent the need for the Council to request additional information considered necessary to assist in the decision making and will avoid any delays in considering applications.

It is difficult to take account of all the circumstances that may lead to an application for support under section 13a. With this in mind, the following is provided as a guide to what might be expected.

Applications should be made in writing and should include, but not be limited to, the following information: -

- A detailed explanation giving the reasons for the application
- Confirmation of the amount of discount being requested
- A full breakdown of all household income & expenditure
- A copy of the last three months bank statements
- Evidence of any other debts and contractual payments
- An explanation of the steps already taken by the applicant, if any, to resolve their difficulties to help meet their council tax liability
- Details of any substantial assets owned by the applicant and his/her partner (e.g. properties, motor vehicles and items of value)

Newark & Sherwood District Council reserve the right to request further information and evidence where it is felt that it is appropriate to do so.

Decision

All applications for Section 13A discount are considered by the Section 151 Officer of Newark & Sherwood District Council alongside the revenues department. We will aim to make all decisions with 14 days of receipt of all information required to determine the matter.

Decisions will be notified in writing as soon as possible once made. Where a discount has been allowed this will be applied to the council tax account and a revised bill will be issued.

If the applicant remains dissatisfied with the decision, an appeal may be made to the independent Valuation Tribunal

Fraud

Newark & Sherwood District Council are committed to ensuring discounts are awarded appropriately. If we become aware that any information provided in connection with any application is incorrect or relevant information has been withheld, we may seek to recover any discount granted.

Any discount granted may be removed from the council tax account and normal methods of collection and recovery will apply.