



Version number 2
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Council Tax Discretionary Relief Policy

Tracking

Policy Title	Council Tax Discretionary Relief Policy		
LT sign off	N/a		
Committee	Strategy and Resources	Date approved	
Review due date		Review completed	
Service	Revenues		

Revision History

Revision Date	Revisor	Previous Version	Description of Revision
2	S Gavigan	1	Hardship criteria widened to enable payments for those in receipt of Council Tax Income Discount

Document Approvals

Each revision requires the following approvals:

Sponsor Approval		Name	Date
Head of Digital and Service Transformation		Judith Doney	

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Introduction

1. Under Section 13A (1)(c) of the Local Government Finance Act 1992 (as inserted by Section 10 of the Local Government Act 2012), the Council has the power to reduce liability for Council Tax in relation to individual cases or classes of cases that it may determine and where national exemptions and discounts cannot be applied.
2. Epsom & Ewell Borough Council has not specified any class of case in which liability is to be reduced. We will however, consider claims on individual cases. This Discretionary Relief Policy is intended to provide short term help to alleviate financial hardship.
3. From time to time the Government may introduce a specific scheme in response to an event such as a natural disaster (e.g. flooding). Where such schemes are introduced, funding is normally fully met by Government without any impact on the local Council Tax. Any such schemes that are introduced will be administered in accordance with instruction and guidance set out by Government, in accordance with our delegated powers.

Financial implications

4. The financial burden of awarding a Discretionary Relief payment, under Section 13A (1) (c), has to be met through an increase in the general level of Council Tax for other payers. Due to this, the granting of Discretionary Relief payments will only be made in exceptional circumstances and after other forms of financial support have been considered and/or applied for.

Criteria for making an application

5. The applicant must be liable for a Council Tax charge levied by Epsom & Ewell Borough Council.
6. Each application will be looked at on its own merits and having regard to the factors outlined below:
 - There must be evidence of financial hardship or personal circumstances that justify a reduction in Council Tax liability
 - The applicant's income and expenditure including unusual and/or avoidable expenditure
 - Whether there are exceptional circumstances that contribute to the financial hardship

- The applicant must satisfy the Council that all reasonable steps have been taken or will be taken to resolve the situation
- Entitlement to all other eligible discounts/reliefs/income/welfare benefits have been explored and are being claimed
- The size and banding of the current accommodation
- The possibility of moving to a smaller property in respect of which the amount of Council Tax payable would be lower
- The lifestyle choices of the applicant and their household
- The amount outstanding must not be the result of wilful refusal to pay or culpable neglect
- The taxpayer does not have access to other assets that could be used towards their Council Tax liability
- Whether the situation can be resolved by some other legitimate means
- Whether an award will assist the applicant towards a position where they can pay their Council Tax within a reasonable time frame without further recourse to a further discretionary payment
- Any social or health issues currently being faced by the resident and/or their immediate family
- The effect the situation is having on vulnerable members of the resident's family, for example the elderly, the young, the infirm etc.
- Other evidence in support of an application (such as information from Doctors and/or Social Workers)
- Where applicable, what information/advice has been sought and obtained previously
- Whether there is a threat of court action in relation to Council Tax arrears
- The applicants payment history within the borough.
- What impact, if any, a discretionary award might have on the wider borough as whole

7. Please note, the above list is neither prescriptive or exhaustive

Application process

8. In order for to apply for the relief, a Council Tax Discretionary Relief application form must be completed, which will be available on our website. Where a person is unable to act for themselves, a third party may act on their behalf.
9. This application process will allow Epsom & Ewell Borough Council to consider an applicant's financial status before making a decision to award the relief or not.
10. On receipt of an application, an applicant may be requested to provide additional evidence to support the information that they have provided. Failure to provide this information within 14 days of it being requested, will result in the application being dismissed.

Decision Process

11. All applications will be determined by the Revenues Manager under the delegated authority of Epsom & Ewell Borough Councils's Section 151 Officer.
12. Awards will be calculated against the daily Council Tax liability after deducting any other reliefs, discounts or Council Tax Support and will not exceed that figure.
13. Any discretionary payment will be granted for a specific period. Awards will only be granted within the financial year in which an application is made and will end when either the applicant is no longer entitled to the award or the end of the financial year, whichever is sooner.
14. Discretionary Relief payments are only intended to be short-term help. Payments will not be re-awarded in perpetuity.
- 15. The amount to be awarded is entirely at the Council's discretion.**
16. The applicant will be notified in writing of any decision. The decision notice will include the reasons for the decision.
17. If an award is granted, the notice will include the amount of the award and the period for which it is granted. Any award will be credited to the applicant's Council Tax account and an adjustment notice showing the award will be issued with the letter.

Review of a decision

18. The Council recognises that Council Tax payers should be entitled to have a discretionary decision reviewed if dissatisfied with the outcome. Only the Council Tax payer or authorised agent may appeal against the decision not to award relief or the level of relief awarded.
19. Appeals must be made within two weeks of the notification of decision.
20. Appeals must be in writing specifying reasons why a decision should be amended and supported by relevant new or additional evidence.
21. An appeal will be deemed to be discontinued if further evidence requested from the ratepayer has not been received within 14 days of the request.
22. Appeals against decisions made under delegated authority by Revenues Manager will be considered by Head of Digital and Service Transformation and the Council's Section 151 Officer
23. A full written explanation of the outcome of the review will be provided within 14 days of the receipt of the written request.
24. If, following a review, the original decision is not changed there is a right of appeal against the Council's use of its discretionary powers to the Valuation Tribunal for England. Details of how to appeal will be provided in the written explanation provided.

Duty to notify changes in circumstances

25. Where a discretionary award is made, applicants are required to notify the Council of any relevant changes in circumstances that could affect entitlement.

26. Examples of these changes include, but are not limited to:

- If the applicant changes address
- If the applicant or a member of their household leaves their home temporarily or permanently.
- If an applicant's or a member of their household's income or capital changes
- If the number and/or circumstances of others in the household changes.

27. In addition, the applicant must inform the Council:

- Of a change to any factor that caused or contributed towards their hardship
- If their hardship ends
- If the severity of their hardship decreases (including an increase in welfare benefits and/or Council Tax support)
- Of a change to any of the circumstances that were included in the application for a discretionary payment

Recovery of an overpayment of Discretionary Relief

28. An overpaid Council Tax Discretionary Relief award will generally be recovered directly from the applicant's Council Tax account, increasing the amount of Council Tax payable.

29. Examples of circumstances where the Council will seek recovery of an overpaid discount include, but are not limited to:

- Misrepresentation or failure to disclose a material fact, whether fraudulently or otherwise
- Failure to notify any relevant change in circumstance, whether fraudulently or otherwise
- An error made in the provision of information or evidence or the interpretation of that information or evidence which led to an incorrect award