



## Council tax section 13a discretionary relief policy statement

## SECTION 13A SCHEME

The Council is aware of its duties and powers in accordance with section 13A of the Local Government Finance Act 1992 as amended by section 76 of the Local Government Act 2003. This policy sets out how the Council will use its powers and the criteria that must be satisfied.

Section 13A(1)(c) of the Local Government Finance Act 1992 empowers a billing local authority as follows:

(1) Where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.

(2) The power under subsection 1) above includes power to reduce an amount to nil.

(3) The power under subsection 1) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.

## DISCRETIONARY RELIEF SCHEME

When determining an application consideration will be made to:

- Any application should be one of last resort and any entitlement to council tax support, discounts or exemptions must have been explored prior to an application being made.
- There must be evidence of hardship or personal circumstance that justifies a reduction in Council Tax Liability
- Applications will only be granted in **exceptional or unforeseen circumstances** that threaten a taxpayer's ability to discharge their liability for council tax and may threaten their ability to stay in their home. For example, but not limited to; a flood or fire which means you are unable to live in the property or where a council tax payer faces sudden financial hardship they could not have expected.
- The Council Taxpayer must not have access to assets or savings that could be realised and used to pay Council Tax
- If the Council Tax account is in arrears, the Council must be satisfied that non-payment was not due to wilful refusal or culpable neglect to pay the Tax.
- The payment record history of the Council Taxpayer
- Relief will only be applicable to the council tax payer's primary home, The Council will consider applications on both occupied and unoccupied properties as long as the property that is applying for the relief is the rate payers main home, main residence. For example, a ratepayers main home has been subject to fire or flood and they have had to move to a temporary residence. We will not accept applications for relief on second homes or properties that are let out to tenants.
- There is a financial implication to awarding discounts under S13A as the Council has to fund the cost of all awards from its own resources.

Therefore, awards must meet the underlying principle of offering value for money to council taxpayers within the District.

### AWARDING A SECTION 13A RELIEF

In deciding whether to make a Section 13A award we will have regard to the applicant's circumstances. In order to do this each applicant may be asked to supply reasonable supporting evidence. This may include, but is not limited to:

- Income & expenditure statements including details of any savings or capital
- Utility and household bills
- Medical evidence
- Sources of credit such as credit cards, loan arrangements and overdraft facilities.

### AMOUNT OF RELIEF

The amount of relief to be awarded will be at the Council's discretion, and will take into consideration the amount of debt and the extent to which the guidelines are met.

### AWARD PERIOD

The relief will only be granted to a maximum of the end of the tax period to which it is claimed and will not automatically continue to reduce a future year's liability. The relief is intended as short-term assistance only and should not be considered a way of reducing the council tax long term.

All awards will be made by crediting the award value to the council tax account to which it applies. If this credit results in a refund being due the Council will consider these in the usual manner.

### HOW TO CLAIM A DISCRETIONARY RELIEF

Application forms will be provided to customers, upon request (Appendix 1). The form will also be available online via Warwick District Council's website. It will be the sole responsibility of the customer to complete and return the application form along with all supporting evidence.

Where information or evidence requested has not been received within **one calendar month** the Council will determine the application on the basis of the evidence and information on its possession. The Council may refuse to award discount where lack of this information and evidence does not enable the Council to reach an informed decision regarding the applicant's circumstances.

### NOTICE OF DECISION

Applications will be reviewed, and decisions on awards will be made by the Revenues & Recovery Manager in the Revenues team. The Council will notify a customer of its decision in writing within **14 days** of receiving sufficient information to make a decision or as reasonably practicable. Where the request for a Section 13A Discount award is unsuccessful or not met in full the Council

will explain the reasons why the decision was made, and explain the applicant's right of appeal.

## REVIEW PROCESS

Section 13A awards are administered under Local Government Finance Act 1992 and are subject to a statutory appeals process. However, in the first instance the Council will accept a taxpayer's request for a reconsideration of a decision where the Council has not awarded a discretionary relief or where the tax payer feels the award should be increased.

Requests for reconsideration should be:

- Made in writing to the Warwick District Council's Council Tax department or via email to [ctax-recovery@warwickdc.gov.uk](mailto:ctax-recovery@warwickdc.gov.uk)
- Received within **21 days** of receipt of the initial decision for the discretionary relief
- Signed (or digitally signed on an email) by the applicant or their authorised representative
- Include full reasons for the reconsideration request.

Upon receipt of a request for reconsideration the Council's Exchequer Manager will consider whether the customer has provided any additional information against the criteria to justify a change in decision.

The Council will notify a customer of its decision within **21 days** of receiving a request for reconsideration. If after receiving a reconsideration decision, a customer still disputes the decision, they can appeal to the Valuation Tribunal. The Tribunal will consider these appeals on their merits and is not restricted to inquiring whether the billing authority has exercised its discretion lawfully and reasonably. The Tribunal may substitute its view for that of the authority.

## OVERPAYMENTS

If the Council becomes aware that the information contained in an application for a S13A discount award was incorrect or that relevant information was not declared, either intentionally or otherwise, the Council may seek to recover the value of any award made as a result of that application. Where this is the case, the award will be removed from the relevant council tax account and any resulting balance will be subject to the normal methods of collection and recovery applicable to such amounts.

## FRAUD

The Council is committed to the fight against fraud in all its forms. Any applicant who tries to fraudulently claim a S13A discount might have committed an offence under the Fraud Act 2006.

If the Council suspects that fraud may have occurred, the matter will be investigated as appropriate and this could result in criminal proceedings.

## EQUALITIES STATEMENT

Warwick District Council is committed to equality and fairness. Equality is about ensuring that people are treated fairly, given fair chances and to ensure equality of opportunity for all within the district; especially equality of access to the services we provide across different members of our communities. It is also about ensuring that people receive fair outcomes in the standard of service they receive from the Council. This incorporates everyone, regardless of their race, gender, age religion or belief, sexual orientation, marital or civil partnership status and/or disability in line with the principles set out in the Equalities Act 2010.

## POLICY REVIEW

The policy will be reviewed annually, or sooner if appropriate, to take account of operational adjustments and or changes to legislation.

## APPENDIX 1 – APPLICATION FORM FOR ASSISTANCE UNDER SECTION 13A

### YOUR DETAILS

Council tax account reference number:

Title:

Surname:

First name:

Date of birth:

Full postal address (including postcode)

Telephone number:

Email address:

Address of property for which this reduction is being applied for (including postcode):

If someone else is helping you to complete this form, please give their details:

Their surname:

Their first name:

Their full address including postcode:

Their telephone number:

Their relationship to you:

### YOUR CURRENT CIRCUMSTANCES

To help us make a decision we need information about your current financial circumstances and what in particular has caused you hardship. For each answer, if you have any documents to support the information you have provided, please provide it with this form. Please answer each question with as much detail as you can.

Do you own any other properties? If so please provide the addresses:

Have you applied for council tax support, if not, why not ?

Is the property undergoing any major structural works?

Is the property occupied? If not by you, please provide the occupants details:

What are the current circumstances which are causing you hardship?

How long do you expect these circumstances to continue?

What have you done to improve the situation?

Are you receiving any financial support or assistance from any other sources? If yes please provide full details:

Please provide any additional information that you think will support your application:

**Please provide proof or any supporting documents with your application. Without this we will be unable to make a decision on your application.**

STATEMENT OF INCOME AND EXPENDITURE

PLEASE PROVIDE DETAILS OF ANYONE ELSE THAT LIVES WITH YOU AT YOUR ADDRESS:

DETAILS OF ANYONE ELSE THAT LIVES WITH YOU 1

Name	Date of Birth	Relationship to you

PLEASE PROVIDE DETAILS OF ALL INCOME FOR YOU AND YOUR PARTNER IF YOU HAVE ONE:

INCOME DETAILS FOR YOU AND YOUR PARTNER 1

Type of income	You (per month)	Your partner (per month)
Wages		
Job seekers allowance (JSA)		
Employment support allowance (ESA)		
Incapacity Benefit		
Income Support		
Universal credit		
Working tax credits		
Child tax credits		
Child benefit		
Pension credit		
Saving credit		
Maintenance payments		
Disability Living allowance		
Any other income		

**Please send in proof of all income listed above. Without this we will be unable to make a decision on your application.**

PLEASE PROVIDE DETAILS OF ALL EXPENDITURES FOR YOU AND YOUR PARTNER COMBINED (IF YOU HAVE ONE):

EXPENDITURE DETAILS COMBINED 1

Type of expenditure	Amount per month
Rent/Mortgage	
Council Tax	
Water rates	
Gas	
Electric	
Food/Household expenses	
Tv licence	
Building and contents insurance	
Telephone bills (including mobile phone bills)	
Sky or cable television	
Internet or broadband	
Car payments	
Car insurance	
Car fuel costs	
Other travel expenses	
Medical/medication bills	
Clothing	
Credit card repayments	
Loan repayments	
Store card repayments	
Hire purchase agreement repayments	
Socialising (including tobacco costs)	
Child care	
Child maintenance	
Student loans	
Any other insurance (Life, ill health etc)	
Any other expenditure please specify below:	
1:	
2:	
3:	
4:	
Total expenditure	

**Please send in proof of all expenditure listed above. Without this we will be unable to make a decision on your application.**

### DECLARATION:

I declare that the information I have given on this form is true and correct. I understand that I may be prosecuted if I try to get a Council Tax Hardship Reduction / Relief dishonestly. I authorise Warwick District Council to make enquiries necessary to verify the details I have given on this form.

Your signature:

Date: