

# Council Tax Discretionary Discount Policy

<p><b>Purpose</b></p>	<p><i>The purpose of this policy is to ensure that a consistent approach is taken when applications for Council Tax discretionary discounts are considered by Buckinghamshire Council</i></p>
<p><b>Scope</b></p>	<p><i>Councils have the discretion to award Council Tax discounts of up to 100% of the amount due. Discounts can be awarded on an individual basis or in respect of a specific class of property or Council Taxpayer.</i></p> <p><i>This policy sets out the factors that may be taken into account when applications for discretionary discounts are considered. It also provides the claimants review rights when they are dissatisfied with the decision.</i></p> <p><i>The policy applies to all Council Taxpayers who wish to apply for a discretionary discount.</i></p>

## 1. Introduction

- 1.1 Under Section 13A 1 (c) of the Local Government Act 1992, Councils have the discretion to award Council Tax discounts of up to 100% of the amount due. Discounts can be awarded on an individual basis or in respect of a specific class of property or Council Taxpayer.
- 1.2 Any application for discretionary discount must be considered on its individual merits and only awarded where the circumstances are considered to be exceptional.
- 1.3 The aim of this document is to provide a guide to determining applications and it should not be seen as a policy that operates in a way so as to bind the Council in its use of the discretionary power.

## POLICY DETAILS:

### 2. How to claim a Section 13A (1c) discretionary discount

- 2.1 An application must be in writing (or by email) to the Council and be made by the Taxpayer or by someone authorised to act on their behalf.
- 2.2 All applications must be supported by sufficient evidence to allow the Council to properly consider the claim. If the Taxpayer refuses to provide the Council with

such evidence the application may be treated as incomplete and it will not be processed.

### **3 How claims will be assessed**

- 3.1 The Council will only consider awarding a discretionary discount in exceptional circumstances. However, it will consider each application on its own merits. In considering an application the following may be taken into account.
- Evidence of exceptional financial hardship or exceptional personal circumstances
  - Details as to how the claimant has attempted to meet their Council Tax liability prior to submitting the application
  - Whether all other eligible Council Tax reductions, discounts and reliefs (such as Council Tax Support) have been considered and, where applicable, claimed and awarded
  - The amount outstanding/claimed was not as a result of wilful refusal or culpable neglect
  - The situation and reason for the application must be outside of the Taxpayer's control
  - The Taxpayer has no other assets that could be used to meet or reduce their liability.

### **4. Notification of decisions and awards**

- 4.1 Discretionary discounts may be awarded for any amount (up to 100% of the charge due), for a specific period, for a fixed amount or for an ongoing period of liability. Where the period is ongoing, the award will be subject to regular review. The claimant will be notified of the decision as soon as possible after it has been made and any award will be by means of a discount being applied to the relevant Council Tax account.

### **5 Review of a decision**

- 5.1 Where the application is refused the claimant will be notified that they can ask for the decision to be reviewed. Any request for a review must be made, in writing or by email, within one calendar month of the decision letter.
- 5.2 The review will be carried out by an office manager who was not involved in the original decision with, in exceptional circumstances, the Portfolio holder for Finance. When considering the review, the officer will look to respond within two months and will have regard to any further evidence supplied.
- 5.3 If the claimant is dissatisfied with the outcome of the review they can, within two months of the Council's reply, appeal to the independent Valuation Tribunal Service to consider their case.