

Bolsover District Council

Meeting of the Executive on 16th May 2022

Council Tax Discretionary Relief Policy

Report of the Portfolio Holder for Finance

Classification	This report is public
Report By	Assistant Director of Finance and Resources
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PURPOSE/SUMMARY OF REPORT

To seek approval from Executive for the Council Tax Discretionary Relief Policy, attached at **Appendix 1**.

REPORT DETAILS

1. Background

- 1.1 Section 13A of the Local Government Finance Act 1992 allows the billing authority to reduce the amount of Council Tax payable by tax payers. The legislation allows for either specific classes of cases to be identified or for cases to be determined on an individual basis.
- 1.2 The Local Government Act 2012 inserted a new Section 13A and in effect created two discounts:
 - Local Council Tax Support schemes under 13A (1) (a) and
 - 13A (1) (c), which is the original 13A discounts, as amended.
- 1.3 This policy deals specifically with Section 13A (1) (c).

2. Details of Proposal or Information

- 2.1 Section 13A (1) (c) discounts will be used to provide relief to care leavers (as defined within the policy) and those in the most extreme financial hardship or in cases of unforeseen or exceptional circumstances that affect tax payers ability to meet their Council Tax liability.

- 2.2 There is a financial implication to awarding discounts under Section 13A (1) (c) as they have to be funded directly by the Council. There is therefore a direct impact on local Council Tax payers.
- 2.3 Any applications for a discount must be considered with due regard for the financial implications. Therefore, normally the Council will not grant local discounts unless there are very exceptional circumstances, however, where the circumstances meet the criteria outlined in this policy, a discount may be granted.
- 2.4 The Council will give consideration to all matters before it, when determining a discretionary discount award.
- 2.5 The Government may introduce a specific scheme in response to an event, such as the pandemic. Where such schemes are introduced, funding is normally fully met by Government without any impact on the local Council Tax payers.
- 2.6 Within the policy, section 5 describes the application process and section 6 explains the decision making and appeals process.

3. Reasons for Recommendation

- 3.1 The Council Tax Discretionary Relief Policy has been updated to take account of all legislative and operational changes to ensure it remains fit for purpose. Through the operation of this policy the Council seeks to ensure that the most vulnerable receive the support they need whilst ensuring local Council Tax payers are not unfairly burdened. The policy was presented to the Customer Services Scrutiny Committee on 21st March 2022 for comments.

4 Alternative Options and Reasons for Rejection

- 4.1 No alternatives found – the Council is required to have a Council Tax Discretionary Relief Policy to enable us to operate the scheme.

RECOMMENDATION(S)

1. That Executive approves the Council Tax Discretionary Relief Policy.

Approved by Councillor Clive Moesby, Portfolio Holder for Finance

IMPLICATIONS:

Finance and Risk: Yes ☐ No ☒

Details:

The financial issues are covered within the attached document and throughout the report.

On behalf of the Section 151 Officer

<u>Legal (including Data Protection):</u>	Yes ☐	No ☒
Details: There are no legal or data protection issues arising directly from this report.		
On behalf of the Solicitor to the Council		
<u>Staffing:</u>	Yes ☐	No ☒
Details: There are no human resource issues arising directly out of this report.		
On behalf of the Head of Paid Service		

DECISION INFORMATION

Is the decision a Key Decision? A Key Decision is an executive decision which has a significant impact on two or more District wards or which results in income or expenditure to the Council above the following thresholds: Revenue - £75,000 ☐ Capital - £150,000 ☐ ☒ <i>Please indicate which threshold applies</i>	No
Is the decision subject to Call-In? <i>(Only Key Decisions are subject to Call-In)</i>	No

District Wards Significantly Affected	None
Consultation: Leader / Deputy Leader ☐ Executive ☐ SLT ☐ Relevant Service Manager ☐ Members ☐ Public ☐ Other ☒	Details: Portfolio Holder for Finance

Links to Council Ambition: Customers, Economy and Environment.

DOCUMENT INFORMATION	
Appendix No	Title
1	Council Tax Discretionary Relief Policy (February 2022)

Background Papers <i>(These are unpublished works which have been relied on to a material extent when preparing the report. They must be listed in the section below. If the report is going to Executive you must provide copies of the background papers).</i>
None