



WEST OXFORDSHIRE  
DISTRICT COUNCIL

WEST OXFORDSHIRE DISTRICT COUNCIL

Name and Date of Committee	EXECUTIVE MEMBER DELEGATED DECISION – THURSDAY 17 APRIL
Subject	COUNCIL TAX - SECTION 13A APPLICATION
Wards Affected	Witney
Accountable Member	Councillor Alaric Smith –Executive Member for Finance Email: <a href="mailto:alaric.smith@westoxon.gov.uk">alaric.smith@westoxon.gov.uk</a>
Accountable Officer	Jon Dearing – Assistant Director, Resident Services. Email: <a href="mailto:jon.dearing@westoxon.gov.uk">jon.dearing@westoxon.gov.uk</a>
Report Author	Chris Kent – Revenues Manager Email: <a href="mailto:chris.kent@publicagroup.uk">chris.kent@publicagroup.uk</a>
Purpose	To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.
Annexes	None
Recommendations	That the Executive Member for Finance resolves to: <ol style="list-style-type: none"><li>1. Approve the Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended.</li><li>2. Award the full amount of £541.15 outstanding for the financial years 2022/23, 2023/24 and 2024/25.</li></ol>
Corporate Priorities	<ul style="list-style-type: none"><li>• Putting Residents First</li></ul>
Key Decision	NO
Exempt	NO
Consultees/ Consultation	

## **1. BACKGROUND**

- 1.1 The Council has been approached by a resident in Witney, to request a Discretionary Discount be applied to the arrears on their Council Tax account of the property for the 2022/23, 2023/24 and 2024/25 financial years.
- 1.2 This is a Band C Council Tax property with an outstanding amount of £22.31 for 2022/23, £456.85 for 2023/24 and £61.99 for 2024/25. The total outstanding balance is therefore £541.15.
- 1.3 Under Section 13A of the Local Government Finance Act 1992, as amended, the Council can use its discretionary powers to reduce the liability for Council Tax in relation to individual cases where someone has found themselves in difficult circumstances.

## **2. MAIN POINTS**

- 2.1 The applicant is experiencing financial difficulties. They are in receipt of Council Tax Support, but because of their mental health they were unable to always work their contracted hours and therefore eligibility changed regularly, which confused them.
- 2.2 They are now not working following an accident and have been in receipt of full Council Tax Support for most of 2024/25. It currently also covers their full 2025/26 liability.
- 2.3 They have supplied a budget breakdown prepared by Citizens Advice which shows they do not live beyond their means and have no savings or assets.
- 2.4 Taking the applicant's personal circumstances into consideration, they meet the criteria in the Council's 'Section 13A' Policy. Therefore, it is recommended that Section 13A provisions are used to clear the amount outstanding (£541.15).

## **3. ALTERNATIVE OPTIONS**

- 3.1 The Cabinet Member may decide not to permit any additional Council Tax discount, may decide only to award a reduction against specific years, or may wish to apply an alternative percentage of discount.

## **4. FINANCIAL IMPLICATIONS**

- 4.1 The full cost of £541.15 resulting from the granting of a local Discretionary Discount is met by the billing authority and there is no statutory right to pass on the cost to other major precepting authorities.

## **5. LEGAL IMPLICATIONS**

- 5.1 Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003) the Council can award a discretionary Council Tax discount.

**6. RISK ASSESSMENT**

**6.1** There is a risk that by approving this award may lead to setting a precedent for similar requests being made. However, each application should be considered on its own merits and the other circumstances the applicant may be experiencing.

**7. EQUALITIES IMPACT**

**7.1** There are none associated with this report.

**8. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS**

**8.1** None

**9. BACKGROUND PAPERS**

**9.1** None

(END)