



WEST OXFORDSHIRE
DISTRICT COUNCIL

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Name and date of Committee	PORTFOLIO HOLDER DELEGATED DECISION MAKING MEETING 7 June 2021
Report Number	Agenda Item No. 2
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT
Wards affected	Carterton South
Accountable member	Cllr Suzi Coul – Cabinet Member for Finance Email: suzi.coul@westoxon.gov.uk Tel: 07775 464349
Accountable officer	Jon Dearing – Group Manager for Resident Services Tel: 01993 861221 Email: jon.dearing@publicagroup.uk
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Summary/Purpose	To determine an application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended
Annexes	Annex A – Photographic evidence
Recommendation/s	That the: <i>a) Application for Discretionary Council Tax discount submitted under Section 13A of the Local Government Finance Act 1992, as amended be determined by the Cabinet Member with responsibility for finance</i>
Corporate priorities	Delivering excellent modern services whilst ensuring the financial sustainability of the Council
Key Decision	NO
Exempt	NO
Consultees/ Consultation	Chief Executive Officer, Chief Finance Officer, Monitoring Officer, Group Manager for Resident Services

1. BACKGROUND

- 1.1. The Council has been approached by the executor of a deceased resident; Mrs Joan Huckvale formerly of 9 Oakfield Road, Carterton OX18 3SW to request a discretionary discount be applied to the Council Tax account of the property.

2. MAIN POINTS

- 2.1. Mrs Huckvale passed away on 29 February 2020. A Class F1 Exemption (awaiting probate) was applied to the council tax account for the period 29 February 2020 to 6 April 2020.
- 2.2. Probate was awarded on from 7 April which resulted in a Class F2 being applied to the account for the six month period covering 7 April 2020 to 6 October 2020.
- 2.3. Both exemptions are 100% of the council tax liability and are covered under The Council Tax (Exempt Dwelling) Order 1992 and are for a period of up to six months.
- 2.4. The executor, Mr David Huckvale who resides in North Yorkshire is seeking a discretionary council tax discount for an 88 day period covering 7 April 2020 to 3 July 2020 totalling £411.91. The reason for this is as follows:
 - When probate was awarded on 7 April 2020 the country was in full lockdown due to the Covid-19 pandemic; resulting in restrictions which made it impossible for the executor to carry out any work on the deceased's property. This included care-taking of personal effects, disposing of furniture, goods and chattels, cleaning, repair work and any required decoration of the property in preparation for sale or disposal.
 - The restrictions imposed on the nation overruled the legal right of executors to perform his duties until he was legally able to gain access to the property and engage the services of professional and others to carry out the preparatory work described above.
- 2.5. It wasn't until restrictions began to ease on 4 July 2020 that the executor was able to commence preparations on the property for sale and disposal.
- 2.6. Although the period has been covered by a 100% exemption the executor is stating that due to restrictions resulting in the property not being made ready for sale and disposal there was no benefit to him and that this period should be considered as an addition and awarded a discretionary discount.

3. FINANCIAL IMPLICATIONS

- 3.1. The financial burden of awarding a Section 13A discount falls to the billing authority (this Council) rather than from the Collection Fund and as a consequence Section 13A discounts should only be considered in exceptional circumstances.
- 3.2. The Council has no budget for granting such relief and so any expenditure would be met from general fund balances.
- 3.3. If relief is granted for the period in question this would amount to £411.91 in this case.

4. LEGAL IMPLICATIONS

- 4.1. Under Section 13A of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003) there are no legal implications.

5. RISK ASSESSMENT

- 5.1. There is a risk that by approving this award may lead to setting a precedent for similar requests being made; however there is also a risk that if we fail to approve due only to budget considerations the decision could be challenged.

6. EQUALITIES IMPACT

- 6.1. There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act that have been identified

7. ALTERNATIVE OPTIONS

- 7.1. The Cabinet Member may decide to apply for lower percentage of discount as follows:

- 80% = £329.52
- 60% = £247.14
- 40% = £164.76
- 20% = £82.38