

Council name	WEST OXFORDSHIRE DISTRICT COUNCIL
Name and date of Committee	DELEGATED DECISION MEETING – CABINET MEMBER FOR FINANCE
Report Number	AGENDA ITEM 2
Subject	DISCRETIONARY COUNCIL TAX DISCOUNT
Wards affected	Witney South
Accountable member	Cllr Suzi Coul – Cabinet Member with responsibility for Finance Email: suzy.coul@westoxon.gov.uk
Accountable officer	Mandy Fathers – Business Manager for Operations and Enabling Email: mandy.fathers@publicagroup.uk
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	None
Recommendation(s)	That the: <ul style="list-style-type: none"> a) <i>Application for Section 13A Discretionary discount submitted under Section 13A of the Local Government Finance Act 1992, as amended, be considered by the Cabinet Member with responsibility for Finance,</i> b) <i>That the full outstanding balance be refused a Section 13A Discount, and</i> c) <i>That a percentage discount of 50% of the outstanding balance is approved.</i>
Corporate priorities	<ul style="list-style-type: none"> Delivering excellent modern services whilst ensuring the financial sustainability of the Council
Key Decision	No
Exempt	NO
Consultees/ Consultation	Portfolio Holder, Chief Finance Officer, Monitoring Officer, Interim Head of Legal Services, Finance Business Partner, Group Manager, Director of Finance (Publica)



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1. BACKGROUND

- 1.1** The Council has been approached by a resident in Queen Emma's Dyke, Witney to request a discretionary discount be applied to the Council Tax account of the property.
- 1.2** This is a band D Council Tax property with a 2021/2022 annual charge of £2,072.80.
- 1.3** On 15 September 2021 Cabinet approved the Section 13A Council Tax Discretionary policy and delegated the decision making process for individual applications to the Cabinet Member with responsibility for Finance, in consultation with the Chief Finance Officer.

2. MAIN POINTS

- 2.1** The applicant is a single parent of two children under 16 year olds. The applicant is in employment but, as her earned income is below the threshold, she also receives the standard allowance of Universal Credit as a top up to her monthly income.
- 2.2** The applicant has declared an income of £1,363 a month. Her outgoings are £895 a month, leaving a balance of £468 a month to pay for such items as food, clothes, car maintenance and any other unexpected costs that may arise.
- 2.3** The applicant is in receipt of Council Tax Support, which has helped reduce her annual liability, as well as a 25% Single Person Discount. She is also paying small, infrequent amounts towards her outstanding charge to reduce her balance, but with limited funds, and with no current prospects of being in a position to increase her income, she is struggling to address the full outstanding balance.
- 2.4** The current outstanding charge on her liability for this financial year is £787.41.
- 2.5** When determining the application consideration must be made to the Council's Section 13A Policy as follows:
 - a) The applicant's personal circumstances
 - b) The applicant not having access to assets or savings that could be realised to pay the Council Tax
 - c) The taxpayer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to the application
 - d) Any other eligible discounts, relief or exemptions that could be awarded
 - e) The Council Tax account and, if it is in arrears, the Council must be satisfied that non-payment is not due to wilful refusal or culpable neglect
 - f) The Council's finances allow for a discount to be made
 - g) It is reasonable for the Council to award a discount having regard to the interests of other local Council Tax payers who have to meet the cost of any discount awarded
 - h) An award can only be made for the Council Tax element of any charge. Any court

or enforcement agency costs applied to the account cannot be considered.

- 2.6** It is confirmed that the applicant meets the criteria from points a) to e) and point h). It is therefore for the Council to determine whether points f) to g) can be regarded when considering this matter

3. FINANCIAL IMPLICATIONS

- 3.1** The full cost resulting from the granting of a Section 13A discretionary discount is met by the billing authority and there is no statutory right to pass on the cost to other major precepting authorities.
- 3.2** If the full outstanding balance were awarded through a Section 13A discount, this would mean that it would cost the Council £787.41.

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) the Council is permitted to award a discretionary Council Tax discount.

5. RISK ASSESSMENT

- 5.1** There is a risk that approving this award may lead to setting a precedent for similar requests being made.

6. EQUALITIES IMPACT

- 6.1** There are no unacceptable adverse effects on the protected characteristics covered by the Equalities Act 2010 that have been identified.

7. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

- 7.1** None

8. ALTERNATIVE OPTIONS

- 8.1** The Cabinet Member may decide not to permit any additional Council Tax discount or to apply an alternative percentage of discount to the outstanding balance of £787.41. Examples of the cost of alternative discount levels are set out below:



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Percentage Discount	Percentage Discount Award (£)
80%	629.92
50%	393.70
20%	157.48