

 WEST OXFORDSHIRE DISTRICT COUNCIL	WEST OXFORDSHIRE DISTRICT COUNCIL
Decision Maker	EXECUTIVE MEMBER FOR FINANCE
Subject	SECTION 13A DISCRETIONARY COUNCIL TAX DISCOUNT
Wards affected	Standlake, Aston and Stanton Harcourt
Accountable member	Cllr Dan Levy – Executive Member for Finance Email: dan.levy@westoxon.gov.uk
Accountable officer	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: mandy.fathers@westoxon.gov.uk
Author	Mandy Fathers – Business Manager for Environmental, Welfare and Revenues Email: mandy.fathers@westoxon.gov.uk
Summary/Purpose	To consider a S13A Discretionary Council Tax discount
Annexes	None
Recommendation(s)	<p>That the Executive Member for Finance:</p> <ul style="list-style-type: none"> <i>a) Considers the Council Tax Section 13A Discretionary discount submitted under Section 13A of the Local Government Finance Act 1992; and,</i> <i>b) Approves to award the Section 13A discount as detailed in paragraph 2.7</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	Executive Member for Finance, Chief Finance Officer, Monitoring Officer, Interim Head of Legal Services, Finance Business Partner, Assistant Director for Resident Services, Director of Finance (Publica)

1. BACKGROUND

- 1.1** The Council has been approached by a family member of a resident in Standlake to request support in respect of Council Tax that has been charged against the property.
- 1.2** This is a Council Tax band E property. As at 16 August 2023, there is an outstanding balance on the account of £2,001.88. This is for the period of 1 January 2022 to 29 January 2023; after which full council tax support has been applied to the account.
- 1.3** On 15 September 2021 Executive approved the Section 13A Council Tax Discretionary policy and delegated the decision making process for individual applications to the Executive Member with responsibility for Finance, in consultation with the Chief Finance Officer;

2. MAIN POINTS

- 2.1** The resident is a single person whose health has been declining for some years following a stroke in 2020 which has compromised her mental and physical ability and now is experiencing early onset dementia.
- 2.2** Their only income is universal credit and personal independence payments (PIP). Since 30 January 2023 full council tax support has been applied to the council tax account.
- 2.3** For the period of 1 January 2022 to 29 January 2023 the applicant would have been entitled to full council tax support, unfortunately no application was made and due to the restrictions within the council's Council Tax Support policy, backdating of claims is restricted to four weeks only.
- 2.4** During 2022 the applicant spent a period of time in hospital and later referred into a care home whilst a care package was put in place for their return home. During this period, the property was empty but not unfurnished, so no other discounts/exemptions could have been applied.
- 2.5** When determining this case 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** The applicant does jointly own the property with their estranged partner, however, in order to obtain a charging order against it would mean taking the applicant through the full recovery process, taking the matter to court and obtaining a liability order. However, in doing so would not be beneficial to the applicant's ongoing health issues. It is therefore confirmed that the application meets the criteria from points a) to e) and point h). It is therefore for the Council to determine whether points f) and g) can be regarded when considering this matter.
- 2.7** It is therefore being proposed that the Council consider making an award £2,001.88 to cover the full debt outstanding on the account

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.

4. LEGAL IMPLICATIONS

- 4.1** Under Section 13A (1) (c) of the Local Government Finance Act 1992 (as amended by Section 76 of the Local Government Act 2003), the Council is permitted to consider an award for discretionary Council Tax discount. The amount of Council Tax which a person is liable to pay may be reduced to such extent as the Council "thinks fit".

5. RISK ASSESSMENT

- 5.1** The Executive Members should consider the risk of awarding a discount whilst having regard to the interests of other local Council Tax payers who will also be struggling financially and who will have to meet the cost of any discount awarded
- 5.2** If the applicant remains dissatisfied with the decision, an appeal may be made to the Independent Valuation Tribunal. The Council has implemented a robust Section 13A Discretionary Policy, which has been followed when determining the initial discretionary application and when considering this appeal.

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 associated with this report

8. ALTERNATIVE OPTIONS

- 8.1** Executive Members may decide to consider an alternative amount of Council Tax discount. Examples of the costs of alternative discount levels are set out below:

	Percentage Discount	Percentage Discount Award (£)	Percentage Discount	Percentage Discount Award (£)
Based on £2001.88 (outstanding January 2022)	80%	£1,601.50	50%	£1,000.94