



COUNCIL TAX DISCRETIONARY RELIEF POLICY

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SECTION 1 – INTRODUCTION

- 1.1 This policy has been created to provide assistance to council tax payers where there is clear evidence that an individual or group of individuals have exceptional circumstances which are not as a result of negligence on their part.
- 1.2 The policy will be administered by Council and all council tax payers will be notified of the availability of the policy within the explanatory notes that accompany each council tax bill.

SECTION 2 – LEGAL BACKGROUND

- 2.1 Under Section 13A (1) (c) of the Local Government Finance Act 1992 (as inserted by Section 76 of the Local Government Act 2003), the Council has the power to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine and where other reductions cannot be applied. A summary of Section 13A (1)(c) is set out below :
 - Where a person is liable to pay council tax in respect of any chargeable dwelling, the billing authority for the area in which the dwelling is situated may reduce the amount which he or she is liable to pay to such extent as it thinks fit.
 - The power under subsection 1) includes the power to reduce an amount to nil.

- The power under subsection 1) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.
- 2.2 The cost of awarding Section 13A (1) (c) discounts has to be funded from within the total income generated by council tax.
- 2.3 As a consequence of this the Council will only consider using its powers to reduce council tax liability for any council tax payer or class of payer in exceptional circumstances

SECTION 3 - CRITERIA FOR AWARD

- 3.1 All applications will be treated on their own merits although the following principles will be applied in each case :
- There must be clear evidence of exceptional circumstances which are not as a result of negligence on the applicant's part.
 - Any other reductions from the council tax charge that may be applicable must have already been claimed by the applicant.
 - They must have taken reasonable steps to resolve the situation before making the application.
 - The applicant must provide any appropriate information that is requested by the Council in respect of the claim within the required time scale.
 - They do not have access to other assets that could be used to pay the charge.

SECTION 4 – CLAIMING DISCRETIONARY RELIEF

- 4.1 Claims can either be made in writing by the applicant concerned or their advocate/appointee.
- 4.2 The application must relate to the current financial year and be supported by appropriate evidence. Depending on the detail of the request the Council may then write and request supplementary information.

- 4.3 Applications should either be made by post addressed to the Council Tax Manager, PO BOX 9000, CF10 3WD or via email to ctax@cardiff.gov.uk

SECTION 5 – CONSIDERATION OF APPLICATIONS

- 5.1 Through delegated powers the Revenues Services Manager will consider all applications.
- 5.2 If an award is granted it will usually be made from the date that the application is received although the claim maybe backdated if there is evidence to prove that this would be reasonable. Any award that is made will be on a “one off” basis and will either be for part of the charge or the full charge. There will be no continuation of the award beyond the end of the financial year.
- 5.3 Any awards that are made will be directly credited to the council tax account of the individual or individuals concerned.

SECTION 6 – NOTIFICATION

- 6.1 Once all of the appropriate information is received the Council will make a decision within 14 days or as soon as is reasonably practicable thereafter.
- 6.2 The Council will then write to the applicant to notify them either of the award that is to be made or to explain to them why they do not qualify.

SECTION 7 – APPEALS

- 7.1 Under the Local Government Finance Act 1992, there is no right of appeal against the Council's use of discretionary powers. Despite this the Council will accept an applicant's written request for a further review of its decision as long as this is received within 28 days of the original decision. The Corporate Director Resources will undertake this review.