

## DISCRETIONARY COUNCIL TAX SUPPORT POLICY

### Introduction and Policy Requirements

The Council is aware of its duties and powers in accordance with section 13A of the Local Government Finance Act 1992 as amended by section 76 of the Local Government Act 2003 in respect of Council Tax. This Policy sets out how the Council will use its powers and the criteria that must be satisfied. Section 13A of the Local Government Finance Act 1992 as amended by section 76 of the Local Government Act 2003 provides the Billing Authority (Southampton City Council) with the power to reduce or remit council tax where it is considered that “hardship” would otherwise be caused. In order to be considered for the relief the Council must be satisfied that there is evidence of financial hardship and personal circumstances that justifies a reduction in Council Tax Liability.

### Criteria

The Council recognises that there may on occasion be particular cases of hardship which are not adequately covered by the existing and proposed exemptions and discounts, although it is anticipated that this would only apply in limited exceptional circumstances

Each case will be considered on ‘its merits’ however all of the following criteria should be met:

- All applications for reductions in Council Tax Liability will be required in writing from the customer, their advocate/appointee or a recognised third party acting on their behalf.
- All applications are only intended as short term assistance and will not extend beyond the current financial year, and should not be considered as a way of reducing Council Tax Liability indefinitely.
- There must be evidence of hardship or personal circumstance that justifies a reduction in Council Tax Liability.
- The Council must be satisfied that the customer has taken reasonable steps to resolve their situation prior to application.
- The Council’s finances allow for a reduction to be made and it is reasonable to do so in light of the impact on other council tax payers.
- In the case of an unoccupied property it must **not** be the sole or main residence of a customer.
- The customer does not have access to other assets that could be realised and used to pay Council Tax.
- The customer is not entitled to Council Tax Benefit.
- All other eligible discounts/reliefs have been awarded to the customer.

## **Responsible Officer**

The responsibility for making discretionary decisions will rest with the Section 151 Officer (the Chief Financial Officer). In exercising this discretion the Chief Financial Officer (CFO) may decide to refer individual applications to the Council's Governance Committee.

The Revenues and Benefits Manager will liaise with the applicant in each case to obtain sufficient detail (in line with the criteria as laid out in this policy) in order that a decision can be made.

## **Decision Making Process**

The decision making process will involve:

Stage 1 - The Revenues and Benefits Manager making a recommendation to the CFO after considering the application against the criteria set out in this policy, based upon the information provided by the applicant.

Stage 2 - The CFO will consider the application and the recommendation of the Revenues and Benefits Manager and determine whether to award a discretionary discount.

## **Notification of Decision**

The Council will notify the applicant of its decision within 21 days of receiving sufficient information to make a decision.

## **Review of Decision / Re-determination Requests**

Under the Local Government Finance Act 1992, there is no right of appeal against the Council's use of discretionary powers. However, the Council will accept an applicant's request for a redetermination of its decision.

## **Notification of Review / Re-determination Decision**

The Council will notify an applicant of its decision within 21 days of receiving a request for a review / re-determination.