



Section 13A Policy

**For the determination of applications
for a reduction in Council Tax liability**

Section 13A Council Tax Discretionary Reduction

Background

Section 13A (1) (c) of the Local Government Finance Act 1992 allows the council to reduce the amount of council tax payable. It can be used for individual cases or the council can determine classes of case in which liability is to be reduced. South Holland District Council has not specified any class of case in which liability is to be reduced. However, we will consider claims on individual cases.

There are financial implications to awarding any discounts other than those currently available under the statutory legislation and the financial burden of Section 13A (1) (c) discounts has to be met through an increase in the general level of council tax for other payers.

The Council would expect that there would be evidence of exceptional, unforeseen circumstances to justify any reduction and that it would be intended only as short term assistance, and not a means to reduce Council Tax liability indefinitely.

1. How to claim a discretionary reduction

Applications must be made in writing by the taxpayer, or by someone authorised to act on their behalf, and sent, clearly headed 'Section 13A Application' to Council Tax, South Holland District Council, Council Offices, Priory Road, Spalding, PE11 2XE.

The application should: -

- Relate to the current council tax year, unless the liable person has just received an account following late valuation for a previous year(s)
- Clearly set out the circumstances on which the application is based, and any hardship or personal circumstances relating to the applicant

We may request any reasonable evidence in support of an application. Separate claims must be made in respect of different dwellings and/or council tax accounts.

2. Discretionary Reduction Criteria

South Holland District Council will only consider using its powers to reduce council tax liability for any council tax payer or class of payer in exceptional circumstances.

We will treat all applications on their individual merits, however we will have regard to the following criteria for each case: -

- There must be evidence of financial hardship or personal circumstances of an exceptional nature that justifies a reduction in council tax liability

- The taxpayer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to application
- All other eligible discounts/reliefs/benefits have been awarded
- The taxpayer does not have access to other assets that could be used to pay council tax

Where a situation could be resolved by some other legitimate means, such as the complaints procedure, it is unlikely that an award under Section 13A would be made.

The situation and reason for the application must be outside of the taxpayer's control, and the amount outstanding must not be the result of wilful refusal to pay or culpable neglect.

3. Decision making process

Decisions in respect of applications for Section 13A relief will be made by senior officers. All decisions will have regard to the district's Council Tax payers.

4. Amount and period of relief

The amount of any relief awarded will be at the council's discretion, taking into account the amount of the debt and the extent to which the criteria is met.

The period of reduction will be a maximum of 6 months.

5. Notification of Decision

The Council will notify a Council Tax Payer in writing within 14 days of receiving sufficient information to make a decision.

6. Request for Review

If an applicant is dissatisfied with the decision a request for a review must be made in writing within one month of the date of the letter informing the applicant of the decision.

The letter of appeal should be accompanied by any additional information that the applicant feels might justify a change in the original decision. The review will be considered by the Portfolio Holder for Finance in consultation with the Section 151 Officer.