

Policy Name: **COUNCIL TAX
DISCRETIONARY RELIEF
FUND POLICY 2016**

Release: 1.4

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Document History		
Version	Date	Changes
1.1	16 January 2014	Draft document created
1.2	10 February 2014	Amended by officers
1.3	12 February 2015	Policy renamed and amendments made following Valuation Tribunal decisions 2001M113393 and 2001M11750
1.4	5 February 2016	Reviewed in light of R v. Sandwell MBC, ex parte Hardy and Universal Credit

1.0 Background

1.1 An assistance fund has been established by Broadland District Council to help residents who are experiencing severe financial hardship.

1.2 The Local Government Finance Act 2012 amends Section 13A of the Local Government Finance Act 1992 and sets out the duty Councils have to consider reducing a person's Council Tax liability in section 13A(1)(c).

1.3 The main features of the fund are that:

- The operation of the fund will be at the total discretion of the Council
- The fund will be administered by the Finance and Revenues department on behalf of the Council
- There is no statutory right to payments of Council Tax Discretionary Relief although the Council will consider all applications received
- Council Tax Discretionary Relief Fund payments are not payments of Council Tax Reduction (as defined within Section 13a of the Local Government Finance Act 1992)
- Applicants to the fund will be advised and, where appropriate, assisted, to apply for other forms of financial assistance that may be available to them before their application will be considered, including Council Tax Reduction.

2.0 Purpose of this policy

2.1 The purpose of this policy is to specify how Broadland District Council will administer Council Tax Discretionary Relief payments. It details the application process and indicates some of the factors that will be considered when deciding if a Discretionary Relief payment can be made.

3.0 Statement of objectives

3.1 Broadland District Council will consider awarding a Council Tax Discretionary Relief payment to applicants who meet the qualifying criteria as specified in this policy. All applications will be considered on their individual merits and treated fairly and equally in accessibility to the fund and decisions made. The Council will seek through the operation of this policy to:

- alleviate poverty
- encourage and sustain Broadland residents in employment
- help those who are trying to help themselves
- keep families together
- support the vulnerable in the local community
- help residents through personal crises and difficult events.

4.0 Publicity

4.1 This scheme will be publicised and Broadland District Council will work with all interested parties.

4.2 A copy of this policy will be made available for inspection and it will be published on the Council's website.

5.0 Treatment of applications

5.1 Each application will be considered on its merits and all applicants treated equally and fairly when the scheme is administered. Broadland District Council is committed to working inter-departmentally and collaborating with external organisations in order to maximise applicants' entitlement to all benefits and discounts.

6.0 Applying for a Council Tax Discretionary Relief payment

6.1 In most cases the person who makes a claim for a payment from this fund will be the person who is liable for the Council Tax charge on a particular property. However, a claim can be accepted from someone acting on another's behalf, such as an appointee, if it is considered reasonable.

6.2 An application for a Council Tax Discretionary Relief payment must be made in writing and signed by the applicant. Broadland District Council will provide an application form for this purpose which can be issued from the main office or downloaded from the website and the form must be completed in full.

6.3 Any reasonable evidence in support of an application for a Discretionary Relief payment may be requested in writing. The applicant will be asked to provide the evidence within a calendar month of such a request although this will be extended in appropriate circumstances.

6.4 If the applicant is unable to, or does not provide the required evidence, the application will still be considered and will in any event take into account any other available evidence held by the Council.

6.5 The Council reserves the right to verify any information or evidence provided by the claimant in appropriate circumstances.

7.0 Awarding a Council Tax Discretionary Relief payment

7.1 A senior officer within the Finance and Revenues Department will decide if a Council Tax Discretionary Relief payment will be awarded.

7.2 The Council will advise and assist applicants where appropriate to receive any additional welfare benefits or financial assistance they may be entitled to in order to maximise their income before their claim for a Discretionary Relief payment will be decided. This includes claiming any relevant Council Tax discount or exemption, Council Tax Reduction and any other welfare benefits.

7.3 When making their decision the officer may consider

- the amount of the shortfall between the charge payer's Council Tax liability and the amount of Council Tax Reduction awarded (if appropriate)

- the applicant's financial circumstances and those of any other members of their household
- exceptional circumstances of the applicant or a member of their household

7.4 The list is not exhaustive and any other relevant factors or special circumstances will be considered.

7.5 All decisions will be fully documented.

7.6 A Council Tax Discretionary Relief payment may be less than the difference between the Council Tax liability and the amount of Council Tax Reduction, if this is in payment.

8.0 Amount of an Award

8.1 In all cases the amount of the award will be determined at the discretion of the Council and will be done so on the basis of the evidence supplied and the circumstances of the claim.

9.0 Notification of an Award

9.1 The Council will inform the applicant of the outcome of their application as soon as practicably possible. Where the application is unsuccessful, the reasons why this decision was made will be set out and the right of review will be explained in writing.

9.2 Where the application is successful, this letter will advise:

- the amount of Council Tax Discretionary Relief payment awarded
- the reason for the award
- how the award will be paid
- the requirement to report a change in circumstances
- the review process

10.0 Payment of Award

10.1 Any Discretionary Relief payments will be credited to the applicant's Council Tax account.

11.0 Duties of the applicant

11.1 A person claiming a Discretionary Relief Fund payment is required to:

- Provide the Council with such information and evidence as it may require to make a decision and
- Tell the Council of any changes to their financial or personal circumstances which may be relevant to their Discretionary Relief Fund claim or may affect the amount they have been awarded.

12.0 Reviews

- 12.1 Council Tax Discretionary Relief payments are made under provisions in the Local Government Finance Act 1992 and are therefore subject to the appeal process detailed in section 16(1)(b) of the same Act. However, provision has been made for a decision to be reviewed.
- 12.2 If the applicant is not satisfied with any decision in respect of their Council Tax Discretionary Relief payment they have the right to request a review.
- 12.3 Any request for a review must be made to the Council, in writing, within 21 days of the date of the notification letter issued detailing the original decision.
- 12.4 A senior manager within the Finance and Revenue Department will look at the decision again. The applicant will be notified in writing, setting out the decision and associated reasons within 10 working days from receipt of the request or as soon as is practicably possible.

13.0 Appeals

- 13.1 If the applicant is not satisfied with the outcome of the review they may appeal to the Valuation Tribunal England.
- 13.2 Applicants also have the right to appeal directly to the Valuation Tribunal without asking the Council for a formal review of their decision first.
- 13.3 An appeal must be made by the applicant directly to the Valuation Tribunal, in writing, within two months of the date of either the original decision letter, or the letter detailing the decision of the review, whichever is the most recent.
- 13.4 The Council will respond to the Valuation Tribunal's requirements in relation to an appeal in a timely manner.

14.0 Overpayments of Council Tax Discretionary Relief payment

- 14.1 The Council will seek to recover any Discretionary Relief payments found to be overpaid.
- 14.2 Overpaid Discretionary Relief payments will mainly be recovered directly from the applicant's Council Tax account.
- 14.3 If, following an award of a Discretionary Relief payment, the applicant's liability for Council Tax ceases any relevant credit on the account will be transferred back to the Council Tax Discretionary Relief Fund.

15.0 Fraud

- 15.1 The Council is committed to protecting public funds and ensuring funds are awarded to people who are rightfully eligible for them.
- 15.2 Suspected fraudulent Discretionary Relief applications will be investigated. Submitting a fraudulent claim for Discretionary Relief is a criminal offence and offenders may be prosecuted.