

LONDON BOROUGH OF SUTTON

Council Tax Discretionary Discounts Policy

In accordance with section 13A of the Local Government Finance Act 1992

1. Introduction

- 1.1 By section 13A(1)(c) of the Local Government Finance Act 1992, the London Borough of Sutton (“the Authority”) has the power to reduce liability for council tax to such an extent as the Authority thinks fit. The power under section 13A:
 - (a) Includes the power for the Authority to reduce the amount payable to nil.
 - (b) 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.
- 1.2 This document provides a guide and should not be seen as a policy that operates in a way so as to fetter the Authority in its use of this discretionary power. The policy consists of a set of criteria which should be met in full or part depending on the case concerned, notwithstanding that each application will be assessed on its own merits. Key to the decision is the evidence supplied by the resident which will be required to support their claim.

2. How to claim a Section 13a discretionary reduction

- 2.1 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).
- 2.2 An application must be in writing and be made by the taxpayer or by someone authorised to act on their behalf.
- 2.3 Applications may be lodged by post, or by email to the Council Tax team Counciltax@sutton.gov.uk. Please ensure that any emails are titled “Section 13A Application”.
- 2.4 All applications must be supported by sufficient evidence for the Authority to properly determine the claim. (Section 3 below provides a non-exhaustive list of the criteria against which the application will be assessed.)
- 2.5 After receipt, the Authority may request further evidence in support of an application.
- 2.6 Separate claims must be made in respect of different dwellings and/or council tax account.

2.7 In the first instance, an application will be determined by a senior member of the Revenues and Benefits Team.

3. How claims will be assessed

The Authority will usually only consider using its powers to reduce council tax liability for any council tax payer or class of payer in exceptional circumstances. However, we will consider each application on its own merits. Examples of the criteria against which we may assess an application are provided below:

- Evidence of exceptional financial hardship or exceptional personal circumstances
- Details as to how the claimant has attempted to meet their liability prior to this application
- All other eligible reductions, discounts and relief in respect of council tax has been considered and where applicable claimed and awarded
- The amount outstanding/claimed was not a result of wilful refusal or culpable neglect
- The situation and reason for the application must be outside of the taxpayer's control
- The claimant has taken all reasonable steps to increase the households income and/or minimise outgoings
- The claimant has no other assets that could be used to meet or reduce their council tax liability
- Can the situation be resolved by some other legitimate means, such as the complaints procedure? If it can it is unlikely that an award will be made

4. Notification of decisions and payment of awards

4.1 Notification of decisions will be forwarded as soon as possible and contain information on the review process (see below).

4.2 Where an award is agreed, the notification letter will advise the level of award and the period to which it relates. Payment will be by means of credit to the relevant council tax account.

5. Review of a decision

5.1 Any request for a review of a decision should be entered in writing within a calendar month of the date on the notification letter. On receipt, the application together with any additional information supplied with the review request, will be considered by a senior officer not involved in the original decision.

5.2 If the applicant remains dissatisfied following the internal review, an appeal can be entered at the Valuation Tribunal within 28 days. The Valuation Tribunal is an independent government organisation that

considers disputes relating to Council Tax and Business Rate issues. For further information and how you can make an appeal please go to

http://www.valuationtribunal.gov.uk/Council_Tax.aspx

6. Ending or cancelling the reduction

In all cases the reduction will end either:

- (a) at the end of the financial year;
- (b) on the same day as the closing of the applicant's account; or
- (c) where information indicates the applicant's circumstances (or that of another household member) have changed, on the date of the change.

7. Fraudulent claims

- 7.1 The Authority remains committed to tackling fraud and will prosecute any person who knowingly makes a false statement or provides fraudulent evidence in support of an application.
- 7.2 In the event that a reduction results from a false statement made knowingly or recklessly, the Authority reserves the right to withdraw the award.

8. Equalities statement

The council is committed to equality and fairness. Equality is about ensuring people are treated fairly and given fair chances. It is also about ensuring that people receive fair outcomes in the standard of service they receive from the council. This incorporates everyone, regardless of their race, gender, age, religion or belief, sexual orientation and/or disability.