

Appendix 1

DISCRETIONARY COUNCIL TAX DISCOUNT POLICY 2014



Discretionary council tax discount

The Council has discretion to reduce or remit Council Tax for a particular case or classes of case that is not covered by statute set discounts or exemptions.

In what circumstances will a discount be awarded?

The Council should have defined criteria which will be taken into account when determining an application for discretionary discount. These guidelines seek to set criteria that the Council should take into account when considering applications for a reduction in the amount of Council Tax payable.

The council will consider the following in determining applications:-

- Whether the taxpayer has been forced to vacate or partially vacate the property due to serious damage caused by external environmental factors beyond their control
- Whether the taxpayer has suffered a significant degree of discomfort / inconvenience or upheaval as a result of the change caused by external environmental factors beyond their control.
- Whether the tax payer has experienced exceptional circumstances to be defined and considered on each individual basis

Where a property has been affected the following will be taken into account:

- The extent and nature of damage to the property
- The degree to which the property has been affected
- Whether the property has been vacated
- The type of property e.g. is it a main home, holiday home or second home

How will a decision be made?

Each case will be considered on its merits however the following criteria should be met for each case:

- The Council Tax payer's financial circumstances will be taken into account
- All entitlement to Council Tax Support, discounts and exemptions must be applied prior to consideration of an application.
- The Council must be satisfied that the Council Tax payer has taken all reasonable steps to resolve their situation prior to making the application.
- The Council's finances will allow for a reduction to be made.

Applications for discretionary discount must be made in writing from the tax payer, their advocate/appointee or a recognised third party acting on their behalf by completing a discretionary discount application form, and outlining the reasons why a discount should be awarded. The applicant should explain the impact of not awarding a discount.

The applicant should specify the amount of discount they wish to apply for being claimed.

Council Tax will remain payable as demanded whilst applications are being considered.

Amount of award

A maximum of 100% Council tax will be awarded.

Period of award

Awards of discretionary discount will be time limited for a maximum period of 12 months, or less if the property becomes fully habitable. The level of award can be altered following a review period or where there is a change in circumstances during the award period.

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Appeals

All unsuccessful applications will receive a letter detailing the reasons why their application has not been successful. If the Council Tax payer is dissatisfied with this decision, they can appeal in writing to:

Revenues and Benefits

PO Box 249

Addenbrooke House

Telford

TF3 4LP

An appeal should be received in writing within 4 weeks of the date of the decision regarding the award or refusal of a discretionary relief. The appeal letter should state the reasons for the appeal and also provide any additional supporting information which may assist the decision maker in support of the appeal.

Appeals can be submitted against awards which have been refused or the level of discretionary rate relief awarded where a partial awarded has been granted.

Appeals will be dealt with by an Assistant Director and the decision will be notified to the appellant within 14 days of a decision being made.

Where the taxpayer remains dissatisfied with the decision, the appeal route is by way of judicial review.

Council tax remains payable whilst applications are being considered.