

**North Kesteven District Council**

**Council Tax Section 13A Relief**

**Policy and Procedure**

Version 0.3  
July 2021

### Document control

<b>Organisation</b>	<b>North Kesteven District Council</b>
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<b>Owner - name and title</b>	Tracey Parker – Revenues and Benefits Manager
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### Document Amendment history

Revision	Originator of change	Date of change	Change description
	<b>Claire Moses</b>	<b>17.09.18</b>	Date of change updated due to recent announcements for breathing space – policy will be updated in line with fair collection, debt recovery review in 2020.
<b>Amended appeal process</b>	<b>Tracey Parker</b>	<b>29.07.21</b>	Amended from Judicial Review to Valuation Tribunal and added contact details for Tribunal.
<b>Housekeeping</b>	<b>Tracey Parker</b>	<b>29.07.21</b>	Tidied up the document. Checked headings and contact details etc. Included the relevant legislation into the document. Included a list of the sort of evidence that would need to be provided with any application. Added ‘use of data’ statement to the application form.

### Distribution and training history

Details	Date

# **Council Tax - Section 13A Relief**

## **Policy and Procedure**

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# Section 1

## Background Information

### Section 13A Relief Background

#### 1.1 Introduction

**Section 13A of the Local Government Finance Act 1992** gives the Council a discretionary power to reduce the Council Tax that is payable. We can consider this on a case-by-case basis or to specify a class where several Council Tax Payers may fall into a group due to similar circumstances.

#### Relevant Legislation

**The Local Government Finance Act 1992 , Section 13a** covers both the new council tax reduction schemes and the former discretionary power to grant relief

The relevant part of Section 13a reads :

“Reductions by billing authority

(1) The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13) –

(a) In the case of a dwelling situated in the area of a billing authority in England, is to be reduced to the extent, if any, required by the authority’s council tax reduction scheme (see subsection(2));

(b) .....

(c) In any case, may be reduced to such an extent ( or, if the amount has been reduced under paragraph (a) ....., such further extent) as the billing authority for the area in which the dwelling is situation thinks fit.

.....

(6) The power under subsection 1(c.) includes power to reduce an amount to nil

(7) The power under subsection 1(c.) may be exercised in relation to particular cases or by determining a class of case in which liability is reduced to an extent provided by the determination.

## **1.2 Locally**

There is a financial implication to awarding discounts under Section 13A as the District Council must wholly fund any awards granted without any Government support and this therefore has a direct impact on the Taxpayers of the District.

Therefore, an award will only be made where it is reasonable for the Council to do so, having regard to the interests of the Council Tax Payers who ultimately fund any discount.

## **Section 2**

### **Statement of Objectives**

North Kesteven District Council recognises that it must be able to respond flexibly to the needs of its Taxpayers and that it wishes to support strong and sustainable local communities.

To comply with the Council's priorities, we need to ensure that we achieve value for money in the delivery of services. We play a key role in addressing issues such as homelessness and health inequalities

Section 13A awards will be used to help mitigate any unforeseen or exceptional hardship circumstances that threaten Taxpayers' ability to pay the Council Tax or to remain in their homes.

The District Council must wholly fund any award granted under Section 13A without any Government Support. Therefore, any such award must meet certain criteria to ensure they offer value for money to the district's Taxpayers.

We will –

- Consider each application on its own merits
- Be objective
- Balance the interests of our Council Tax Payers who ultimately fund any award
- Deal with any application as timely as possible, which is proportionate to the complexity of the application and the amount of the potential discount.

## **Section 3**

### **The Policy**

#### **3.1 Section 13A Scheme**

The Council will consider making a Section 13A award to persons who meet the qualifying criteria, as specified in this policy. All applications will be considered on their individual merits.

Council Tax accounts in joint names must make joint applications for Section 13A Relief.

See application form at Appendix A of this document.

#### **3.2 Applying for Section 13A Relief**

The Council has the discretion to reduce or remit the Council Tax payable in respect of dwellings in its area, by –

- (a) Persons whom the authority considers to be in financial need, or
- (b) Persons in classes consisting of persons whom the authority consider to be, in general, in financial need.

When determining an application, the following factors will be considered

- There must be evidence of financial hardship or unforeseen, exceptional circumstances to justify any reduction.
- All other eligible discounts must have been explored prior to the application being made.
- Whether the Council Tax Payer/s have access to other funds/assets that could be used to pay the Council Tax
- The historical payment record of the Council Tax Payer.
- The Council must be satisfied that the amount outstanding must not be the result of wilful refusal to pay or culpable neglect

#### **3.3 Disclosure of Information**

Full disclosure of the relevant information is encouraged, and we reserve the right to request evidence in support of your application to assist in the decision making.

We reserve the right to undertake any enquiries we consider necessary which may include verification of the information provided or a home visit.

Any omission or false statement may have a detrimental effect on your application. The Council reserves the right to require the monies to be repaid if at a later date you are found to have made a false claim in order to obtain this discount.

### 3.3 Evidence Requirements

Evidence required may be determined by the circumstances of the applicant or applicants.

Evidence you may be requested to provide could include –

- A detailed explanation of the circumstances that have given rise to the application.
- An indication of the amount of discount that you are looking for. ( e.g. One instalment, the balance of the current financial year etc)
- A full breakdown of the applicant's household income and expenditure
- An explanation of the steps already taken to resolve their difficulties to help meet their Council Tax liability.
- A declaration of any substantial assets owned by the applicant/s (property and motor vehicles)
- Bank statements for the last 12 months (or longer)
- Savings accounts
- Letters from your landlord, or mortgage provider, showing that you may lose your home
- If evidence cannot be provided, details of why this cannot be provided.

Whilst any application will be considered on its own merits we will consider the following –

- Should the applicant be in receipt of a statutory discount or exemption?
- Is the applicant experiencing short term difficulties that can be resolved by the rescheduling of instalment payments?
- If not already in receipt of Council Tax support, would the applicant qualify for Council Tax support?
- Have the applicants own actions or inaction been a major contributing factor?
- Is there an alternative enforcement remedy available – such as, could the debt be secured by way of a charging order?



### **3.4 Application Form**

Applications should be in writing and provide all relevant supporting information either with your application, or within 28 days of your application.

Failure to provide the evidence as requested may result in your application being refused.

You must use the form in Appendix A.

If the Council Tax account has more than one liable party, the application for the Section 13A must be made by all liable parties and evidence must be supplied in respect of all parties.

The liability for Council Tax is determined by legislation and we are unable to amend the names of the liable parties so that you may make an individual application.

### **3.5 Decision Making**

All decisions will be made by the Revenues and Benefits Manager or the Council Tax Administration Team leader, or by officers of at least equal seniority as and when required.

### **3.6 Payment of an award**

All awards will be made by crediting the award value to the Council Tax account to which it applies.

The policy allows for payment to the end of the current year as this is a short-term assistance only and should not be considered a way of reducing the Council Tax long term.

### **3.7 Notification**

The Council will aim to notify the applicant or applicants, of the outcome of their request within 5 working days of the date that the decision is made.

Notification will be in writing and will detail –

- The amount of the award, if applicable
- The period of the award, if applicable
- Provide details of how and when the award will be made, if applicable
- The reason or reasons why your application was unsuccessful, if applicable
- Rights of appeal, if applicable

### **3.8 Right of Appeal**

Section 13A awards are administered under the Local Government Finance Act 1992.

Council Tax appeals reach the Valuation Tribunal under Section 16(1) of the Local Government Finance Act 1992

A person may appeal to a Valuation Tribunal if he is aggrieved by –

- (a) Any decision of the Council the dwelling should be charged council tax, or that he is the person liable to pay the council tax for that dwelling, or
- (b) any calculation made by the Council of the amount which he is liable to pay the Council in respect of Council tax.

Appeals can be made as follows-

Email [Appeals@valuationtribunal.gov.uk](mailto:Appeals@valuationtribunal.gov.uk)

Website [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)

Phone 023034458100

### **3.9 Overpayments**

If the Council becomes aware that the information contained in an application for Section 13a relief was incorrect, or that relevant information was not declared either intentionally or otherwise, the Council may seek to recover the value of any award made. The award will be removed from the Council Tax account and the balance will be subject to the normal recovery methods for Council Tax

### **3.9 Fraud**

The Council is committed to the fight against fraud in all its forms. Any applicant who fraudulently attempts to claim a Section 13a relief may have committed an offence under the Fraud Act 2006 and this matter will be investigated and dealt with appropriately. This may lead to criminal proceedings.

## **Section 4**

### **Monitoring**

The Council is committed to its responsibility to equality and fairness and will ensure that people are treated fairly and given fair chances. The scheme aims to give the fairest outcomes to everyone regardless of race, gender reassignment, age, disability, religious beliefs, sex or sexual orientation.

This policy will be monitored and reviewed to ensure it has been applied fairly and consistently.

**For further information please contact the Council Tax  
Section on 01522 873355**

North Kesteven District Council  
 Kesteven Street  
 Sleaford  
 Lincs  
 NG34 7EF  
 Telephone: (01522) 873355  
 Email: counciltax@lincoln.gov.uk  
 Web: www.n-kesteven.gov.uk

**APPLICATION FOR COUNCIL TAX REDUCTION UNDER SECTION 13A  
 OF THE LOCAL GOVERNMENT FINANCE ACT 1992**

**Please note that if a joint bill has been issued then the application must also be made in joint names.**

Name of Applicant(s)

Telephone Number

Email Address

Contact Address

Address of property for which relief is being claimed

Owners Name(s)

Is the property currently vacant?

Yes  No

What is the value of equity in the property?

£

Is the property currently marketed for sale?

Yes  No

Please provide details of marketing agent/estate agent for this property

Is the property currently marketed for rent?

Yes  No

Please provide details of marketing agent/estate agent for this property

Please provide details of any other properties or land owned by you and the value of any rental income that you receive from these properties or land - please continue on separate sheet if you need to.

If you have left a property empty to move to more suitable accommodation or to receive or provide care due to old age, disablement, illness, alcohol or drug misuse or mental disorder please provide the details below

Please provide detailed reasons why you are applying for a reduction in your Council Tax. This should fully explain the circumstances that are creating financial difficulty and how long you expect these circumstances to continue – please continue on a separate sheet if you need to.

Have you previously made an application for Council Tax Reduction?

Yes / No

Are you receiving financial assistance from any other source?

Yes / No If yes, please provide details

Have you approached any organisations to help you with your current financial situation – this may include Citizens’ Advice, or Money Advice – please provide details

Please provide details of any stocks/ shares / savings that you have, or any money that you are owed

Please provide any additional information that you may wish to provide in support of your application

**Your application will not be processed unless the enclosed financial information sheet is completed and returned.**

All applicants must provide documentary evidence in support of their claim. At a minimum these should include the following,

- Confirmation of all income received
- Bank statements for 12 months
- Any additional information to support the application
- Written details of any savings/stocks and shares.

These must be provided for ALL persons named on the Council Tax account, further documents may be requested if the Council is not satisfied that there is sufficient evidence of hardship.

I declare that the information I have given on this form is complete and accurate, to the best of my knowledge.

I also understand that whilst this application for relief is pending I am not entitled to withhold payment of the Council Tax due to the Council.

Signature 1 \_\_\_\_\_ Date

Signature 2 \_\_\_\_\_ Date

Data Matching – This authority is under a duty to protect the public funds it administers, and to this end may use the information you have provide for the prevention and detection of fraud. We may also share this information with other bodies responsible for auditing or administering public funds for theses purposes as well as other organisations including private sector companies if the law allows this. Please see our website [www.n-kesteven.gov.uk](http://www.n-kesteven.gov.uk) for our full Data Protection statement.

**Please return your completed form to  
City of Lincoln Council, PO Box 1257, Lincoln, Lincolnshire, LN5 5PQ**

**Income and Expenditure - must be provided with your application form**

<b>WEEKLY INCOME</b>	£	<b>CAPITAL (savings/Assets)</b>	£
Your Net wages including overtime and/or commission		Post office account(s)	
		Bank Account(s)	
Net wages of Partner		Building Society Account(s)	
JSA/Income Support		National Savings	
Working Tax Credit		Premium Bonds	
Child Tax Credit		Cash Savings	
Incapacity Benefit		Stocks and Shares	
Guaranteed Credits		ISA(s)/PEP(s)	
Savings Credits		Any other assets (Please detail)	
Occupational Pension			
Private Pension/Annuity		<b>TOTAL SAVINGS/ASSETS</b>	
State Retirement Pension			
Child Benefit		Any interest in ANY property other than your present home in this country or abroad	
Charitable Voluntary Payments from relatives/Friends/any other source			
Income from boarders and lodgers		Any other income/capital (Please specify)	
Maintenance received			
Disability Living Allowance	Care		
	Mobility		
Carers Allowance			
<b>TOTAL INCOME</b>			

<b>WEEKLY EXPENDITURE</b>	£	<b>TV Licence</b>	
Rent / Mortgage Including repayment of arrears		Cable / Satellite TV	
		Clothes	
Ground Rent/Service Charge		Baby Essentials	
Council Tax		Child Support Payments	
Food/Housekeeping		Maintenance Payments	
Water Charges		CCJ's	
Gas		Fines to a court	
Electricity		Other fines (please detail)	
Telephone – Landline / Internet		Loan/Credit Repayments	
Telephone - Mobile		Credit Card	
House Insurance		Hire purchase Repayments	
Personal Insurance		Mail Order Payments / Catalogues	
Child Care Fees		Regular Prescription charges	
Social and Leisure		Cigarettes / Tobacco	
Car Tax		Any other expenditure (Please detail)	
Car petrol costs			
Car Insurance			
Car Maintenance			
Travel Expenses (Public Transport)			
		<b>TOTAL EXPENDITURE</b>	

Signed - \_\_\_\_\_

Date \_\_\_\_\_