

ISLE OF ANGLESEY COUNTY COUNCIL

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| REPORT TO: | EXECUTIVE COMMITTEE |
| DATE: | 19 FEBRUARY 2018 |
| SUBJECT: | COUNCIL TAX DISCRETIONARY RELIEF POLICY |
| PORTFOLIO HOLDER(S): | COUNCILLOR JOHN GRIFFITH (PORTFOLIO HOLDER - FINANCE) |
| HEAD OF SERVICE: | MARC JONES - HEAD OF FUNCTION (RESOURCES) & SECTION 151 OFFICER |
| REPORT AUTHOR: TEL: E-MAIL: | GERAINT H JONES - REVENUES AND BENEFITS SERVICE MANAGER 01248 752651 ghji@ynysmon.gov.uk |
| LOCAL MEMBERS: | N/A |

A - Recommendation/s and Reason/s

RECOMMENDATIONS

- The Executive recommends to the Isle of Anglesey County Council (full Council) in its meeting on 28 February 2018, that it approves a Council Tax Discretionary Relief Policy under section 13A (1) (c) of the Local Government Finance Act 1992 (LGFA 1992) – as detailed in **Appendix A**.
- The Executive recommends to the full Council in its meeting on 28 February 2018, that it delegates to the Executive the power to revoke, re-enact and/or amend its Council Tax Discretionary Relief Policy.
- The Executive recommends to the full Council in its meeting on 28 February 2018, that it delegates powers to the Head of Function (Resources) and Section 151 Officer to determine applications made under section 13A (1) (c) of the LGFA 1992 and any amendment or re-enactment thereof, taking account of any policy guideline adopted by the National Assembly/Welsh Government, the full Council or the Executive.

REASONS AND BACKGROUND

Section 13A, subsections (1) (c); (6) and (7), of the LGFA 1992 (as inserted by Section 10 of the Local Government Act 2012) gives power to a billing authority to reduce the amount of tax payable as follows:-

- (1)(c) in any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit;
- (6) The power under subsection (1) (c) includes power to reduce an amount to nil; and
- (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 to be reduced to an extent provided by the determination.

This means, that the Isle of Anglesey County Council can apply a discretionary relief in respect of any amount of council tax liability that is owed, even if the Council has already awarded a reduction under its Council Tax Reduction Scheme by virtue of Section 13A, subsection (1) (b).

There is currently no such Council Tax Discretionary Relief Policy adopted by the full Council and, as such, no delegated executive arrangements have been approved by the full Council to consider such requests. Any application would currently have to be considered on a case by case basis by the full Council. The full Council, to date, has not been asked to consider an individual case or to consider the introduction of particular classes under which the discretionary relief could be provided.

In recent months, however, representations have been made by taxpayers and organisations that the full Council should, under certain circumstances, adopt a policy to award Council Tax Discretionary Relief for classes of individuals or dwelling – in particular with regard to care leavers, certain classes of dwelling subject to the Council Tax premium and for individual dwellings affected by the recent adverse weather conditions.

It is, therefore, proposed to introduce such a policy having as its purpose –

- a) Section 1 of the proposed policy detailing classes of cases which may be entitled to a reduction in accordance with section 13A (1) (c);
- b) Section 2 of the proposed policy outlining the conditions that should be satisfied in order for the Council to consider relief under section 13A (1) (c) for all other cases not covered in Section 1.

The policy is intended ultimately to enable the Council to provide relief to those in the most extreme financial hardship.

The full Council already provides a Council Tax Reduction Scheme in accordance with section 13A (1) (b) of the LGFA 1992, and the proposed Council Tax Discretionary Relief Policy is separate and independent of the Council's Council Tax Reduction Scheme.

A. To be included in Section 1 of the proposed policy: the case for all care leavers in the county to be exempt or have their council tax reduced.

This report considers the approach that can be taken to provide care leavers with financial assistance towards their council tax liability that they may have.

Corporate parenting is a statutory function of the Council. The underlying principle is that every local authority will seek the same outcomes for children and young people in care that every good parent would want for their own children.

Children and young people who are looked after by the local authority rather than their parents are amongst the most vulnerable groups in our community. Outcomes for this group are generally poor and, as corporate parents, the Council has responsibility to keep them safe, make sure their experiences in care are positive and improve their on-going life chances.

A 2015 report by The Children's Society (The Wolf at the Door. How council tax debt collection is harming children) suggests that care leavers are a particularly vulnerable group for council tax debt. It found that when care leavers move into independent accommodation and they begin to manage their own budget fully for the first time that this is a challenging time for care leavers, particularly if they are falling behind with their council tax. The Children's Society report made a number of recommendation, including making care leavers eligible for council tax discount. This would help relieve some of the initial pressure and would sit alongside a number of other financial support arrangements available to care leavers.

There is currently no specific exemption class for care leavers in Council Tax legislation. Consequently, the only way to achieve an exemption is a discretionary discount under Section 13A (1) (c). As mentioned earlier, a discretionary reduction can either be considered on a case by

case basis or by means of a scheme adopted by the full Council or the Executive which can decide to create a class of discount/reduction to apply to care leavers as a group. Under each option the cost will be borne by the council tax payers of the Isle of Anglesey.

It is anticipated that the actual number of individuals that will qualify is relatively small and currently only one individual has been identified who would be eligible. This is because a large number of care leavers live in supported accommodation or houses in multiple occupation or are receiving a Council Tax Reduction (that fully meet their housing costs) and, therefore, either not personally liable for Council Tax or having an amount to pay. Others have placements out of authority area.

The proposed policy has been drafted with specific details as regards the eligibility criteria for care leavers specifying treatment in cases of joint and several liability and the level of discount to be granted in such cases.

B. To be included in Section 1 of the proposed policy: the case to extend the period where the Council Tax premium does not apply under certain circumstances i.e. where it is a long-term empty property and structural work is actually on-going to render the dwelling habitable.

This report considers the approach that can be taken to provide certain class of dwelling with exemption from the Council Tax premium for longer than is currently allowed under council tax legislation.

The full Council on 10 March 2016 used its discretionary powers, under section 12A and 12B of the LGFA 1992 as inserted by the Housing (Wales) Act 2014 to disapply any discount(s) granted on long-term empty dwellings and apply a higher amount of council tax (called a Council Tax Premium) to come into effect from 1 April 2017. That the Council Tax Premium be set at 25% of the standard rate of council tax for long-term empty dwellings.

The full Council went onto resolve –

“That the full Council, also instructs and authorises the Head of Function (Resources) and Section 151 Officer, that before the Executive calculates the Council Tax Base for 2017/18 and the full Council sets its Council Tax requirement for 2017/18, the Executive and the full Council (as a billing authority in Wales), is advised whether it needs to determine under section 13A of the 1992 Act to use its discretionary powers to reduce council tax liability resulting from a Council Tax premium being charged, to such extent it thinks fit. For fairness and transparency, should such a determination be required, advice is to be provided if the full Council should adopt a clear policy on whether and how these powers will be used, with appropriate delegated decision making authority being provided for in the Council’s Constitution but also recognising that each case is considered on its merits having taken into account the circumstances of each case.”

Before the setting of the Council Tax requirement for 2017/18 no cases or circumstances were identified for the full Council to use its discretionary powers to reduce council tax liability resulting from the Council Tax premium but, since 1 April 2017 (when the premium was introduced), a case type has emerged where the person liable for Council Tax is seeking to bring the property back into use but is being charged the premium i.e. the person is carrying out the Council’s intention under the policy of bringing long-term property back into use. Before it sets its Council Tax requirement for 2018/19, the Council is asked whether it wishes to use its discretionary power to extend the period before the premium can be charged for this class of property. The cost of such a policy would be borne by the Council Tax payers of the Isle of Anglesey.

At present under Council Tax legislation, an empty property requiring structural work or substantial renovation work is exempted from Council Tax for up to 12 months and, after 12 months, the Council decided that, up to 31 March 2017, the full standard council tax was payable. From 1 April 2017, full Council decided that a 25% premium would also apply after 12 months. The aim being to bring such long-term empty property back into use. The Authority has received

representation from taxpayers who have purchased long-term empty property (that have been empty for over 12 months already) and have started to undertake work to bring the property back into use as their future home but are now subject to the premium. The full Council is asked to consider providing discretionary relief from the premium in the circumstances described in the policy i.e. the premium will not be applied for a 24 months period from the date it was deemed the property required such work and, also, that work is currently being undertaken.

C. To be included in Section 2 of the proposed policy: the case for the full Council to agree a policy for applying for council tax discretionary relief, delegating future changes to the policy to the Executive and agreeing administrative arrangements for the Head of Function (Resources)/Section 151 Officer to deal with applications on a case by case basis.

Currently, as the full Council has not agreed a policy or delegated the function to determine Council Tax discretionary relief applications under Section 13A (1) (c) of the LGFA 1992, such applications will have to be determined by the full Council itself. Regulations made by Welsh Ministers in respect of the Council Tax Reduction Scheme under Section 13A (1) (b) of the LGFA 1992 specifically reserved this function to determine or revoke the scheme to the full Council. No such specification has been made with regard to Section 13 (1) (c) in respect of a discretionary council tax relief scheme.

The full Council has, for previous applications for discretionary relief, decided that for the full Council to deal with them is not the most efficient and effective way and has delegated to the Head of Function (Resources)/Section 151 Officer the delegated power to determine such discretionary applications. This is part 3.5.3.5.19 of the Constitution which delegates to the Head of Function (Resources)/Section 151 Officer the power to determine applications under sections 44A, 47 and 49 of the Local Government Finance Act 1988 and any amendment or re-enactment thereof, taking account of any policy guideline adopted by the National Assembly, the Council or the Executive.

This primarily applies to discretionary relief under Business Rates in respect of part occupancy relief (section 44A), charities and non-profit making organisations (section 47) and hardship relief (section 49). The Head of Function (Resources)/Section 151 Officer has set up administrative arrangements to deal with such requests which take account of the full Council, the Executive or National Assembly/Welsh Government guidelines. The same arrangement is now being proposed under section 13A (1) (c) of the LGFA 1992 and this is detailed in the proposed policy in Appendix A.

B - What other options did you consider and why did you reject them and / or opt for this option?

The full Council can decide for itself to deal with each application on a case by case basis or delegate this function to the Executive to deal with applications on a case by case basis. Such applications may have to be dealt with as a matter of urgency and reports could include detailed and personal information. The timetable of meetings would not be conducive to effective and efficient administration of applications.

C – Why is this a decision for the Executive?

This is a decision for the full Council as determinations made under section 13a (1) (c) of the LGFA 1992 has not been removed from the list of functions reserved for the full Council.

CH – Is this decision consistent with policy approved by the full Council?

The proposed policy has clear alignment with one of the main priorities of the Isle of Anglesey Council Plan 2017 – 2022: “Support vulnerable adults and families to keep them safe, healthy and as independent as possible” and its Well-Being Statement and Objectives for 2017/2018. It also meets the full Council’s decision on whether, following the introduction of Council Tax premiums, determinations could be made under Section 13A (1) (c) to apply discretionary exemptions from the premium.

D – Is this decision within the budget approved by the Council?

Within the current budget there is £60k to meet the cost that falls on the Council regarding the discretionary relief schemes with regard to business rates, with current expenditure estimated to be at budget for the year. The proposed budget for 2018/19 would, therefore, have to be increased to meet the estimated cost of the proposed Council Tax discretionary relief scheme. It is estimated that **£8k** should be added to the budget to meet the costs of discretionary reliefs with regard to local taxation i.e. the proposed council tax discretionary relief scheme, if approved. This is based on the following projected numbers and successful applications:-

Section 1

Care Leavers **£3k** (100% awards being made equivalent to 2 average council tax for Band D pa);
Premium **£1k** (25% awards approximately equivalent to 3 or 4 average council tax for Band D pa).

Section 2

Case by Case **£4k** (based on average of actual write offs approved under the heading “poor financial circumstances) for the last 3 years in respect of Council Tax write offs).

DD - Who did you consult?

What did they say?

| | DD - Who did you consult? | What did they say? |
|---|--|---------------------------|
| 1 | Chief Executive / Senior Leadership Team (SLT) (mandatory) | No comment |
| 2 | Finance / Section 151 (mandatory) | Author of the report. |
| 3 | Legal / Monitoring Officer (mandatory) | No comment |
| 4 | Human Resources (HR) | |
| 5 | Property | |
| 6 | Information Communication Technology (ICT) | |
| 7 | Scrutiny | |
| 8 | Local members | |
| 9 | Any external bodies / other / other | |

| E - Risks and any mitigation (if relevant) | | |
|--|---------------------------|---|
| 1 | Economic | |
| 2 | Anti-poverty | |
| 3 | Crime and Disorder | |
| 4 | Environmental | |
| 5 | equalities | |
| 6 | Outcome agreements | |
| 7 | Other | The approved budget may not be sufficient. Quarterly monitoring of expenditure. |
| F - Attachments: | | |
| Appendix A: Council Tax Discretionary Relief Policy | | |
| FF - Background Papers (please contact the author of the report for further information): | | |
| The Children's Society – Council Tax exemption for care leavers in Wales. | | |



COUNCIL TAX DISCRETIONARY RELIEF POLICY

Background

Section 13A, subsections (1) (c); (6) and (7), of the Local Government Finance Act 1992 (LGFA) (as inserted by Section 10 of the Local Government Act 2012) gives power to a billing authority to reduce the amount of tax payable as follows:-

- (1)(c)** in any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit;
- (6)** The power under subsection (1) (c) includes power to reduce an amount to nil; and
- (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 to be reduced to an extent provided by the determination.

This means that the Isle of Anglesey County Council can apply a discretionary relief in respect of any amount of council tax liability, even if the Council has already awarded a reduction under its Council Tax Reduction Scheme by virtue of section 13A (1) (b).

This policy sets out how the Isle of Anglesey County Council will consider and apply relief under Section 13A (1) (c).

Purpose of the policy

- a)** Section 1 of the proposed policy detailing classes of cases which may be entitled to a reduction in accordance with section 13A (1) (c);
- b)** Section 2 of the proposed policy outlining the conditions that should be satisfied in order for the Council to consider relief under section 13A (1) (c) for all other cases not covered in Section 1.

The policy is intended ultimately to enable the Council to provide relief to those in the most extreme financial hardship in respect of Council Tax costs.

The Council already provides a Council Tax Reduction Scheme in accordance with section 13A (1) (b) of the LGFA 1992. The Council's Council Tax Reduction Scheme can be downloaded at;

<http://www.anglesey.gov.uk/advice-and-benefits/council-tax/reduce-your-council-tax/council-tax-reduction-scheme/>

This discretionary relief policy is separate and independent of the Council's Council Tax Reduction Scheme.

Section 1

A. Section 13A (1) (c) discretionary relief for class of persons

1. Eligible person(s) - care leavers

The Council may reduce to nil the council tax liability of care leavers who satisfy all of the following criteria:-

- The person is a former relevant care leaver as defined within The Children (Leaving Care) Act 2000;
- The person is someone for whom the Isle of Anglesey County Council has acted previously as a corporate parent;
- The person has left care and is aged between 18 and 21. The person resides in the Isle of Anglesey County Council area and is liable to pay council tax to the Isle of Anglesey County Council.

Where the care leaver is liable for more than one dwelling the discretionary relief will be awarded in respect of only one property – that being the person's sole or main residence.

Where the care leaver is the sole resident at a dwelling and is over 18 years of age, the council tax liability on the dwelling will be reduced to nil.

Where the care leaver resides with another person at the property but, by virtue of section 6 (2) of the LGFA 1992 "hierarchy of liability", the care leaver is solely responsible for payment of the council tax (and joint and several liability does not apply), a 25% reduction will apply to the council tax liability on the dwelling.

Where the care leaver is jointly and severally liable with another care leaver as husband or wife or as a partner, for a dwelling (and they are the only occupants 18 years of age or over), the council tax liability on the dwelling will be reduced to nil.

Where the care leaver is jointly and severally liable with a husband or wife or partner who is not a care leaver (and they are the only occupants 18 years of age or over), a 25% reduction will apply to the council tax liability on the dwelling.

Where a care leaver has a joint tenancy with another tenant (who is not a care leaver) and they are the only occupants 18 years of age or over, a 25% reduction will apply to the council tax liability on the dwelling.

Where a care leaver has a joint tenancy with another tenant (who is a care leaver) and they are the only occupants 18 years of age or over, the council tax liability on the dwelling will be reduced to nil.

2. Requesting relief

Requests for a reduction will normally be made by the Council's Children's Service. In which case, requests will:-

- Be submitted by email to the council tax team;
- Confirm that the care leaver has been informed of the intention to submit the request on their behalf and that information will be shared with the council tax team for this purpose and has not objected to this;
- Confirm that the care leaver satisfies the requirements of entitlement;
- Confirm the care leaver's name, address and date of birth.

Eligible care leavers may submit requests in writing directly to the council tax team. Requests should include supporting evidence from the Council's Children's Service that the care leaver satisfies the requirements. Alternatively, requests should confirm the applicant's consent for the council tax team to obtain information directly from the Children's Service.

When making the decision the following will be assessed:-

- Whether the care leaver has applied for any national reliefs, exemptions or discounts they would be entitled to. These must be assessed before Care Leaver discretionary relief is awarded.
- Whether the care leaver applied for any Council Tax Reduction they would be entitled to. This should be assessed before Care Leaver relief is awarded.
- The date of the day before the care leaver's 21st birthday determines the last day of the period of award.
- Whether the Council's Children's Service or other public body or professional organisation have confirmed that the care leaver was in the care (being 'looked after') of the Council.
- Which Council is the council tax billing authority to whom the care leaver is liable to make council tax payments?

The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. "Decision making and appeals"** later on in this policy.

B. Section 13a (1) (c) discretionary relief for class of dwelling

1. Eligible dwelling(s) – unoccupied long-term dwellings that are undergoing structural work to render them habitable

The Council may not charge the Council Tax premium (as determined for the relevant period by the Council) for designated dwellings who meet the following criteria:-

- The dwelling is being treated as an Exempt Class A dwelling under The Council Tax (Exempt Dwelling) Order 1992 SI 558 as amended by The Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2000 SI 1025 (W.61).
- The dwelling is undergoing major repair work to render it habitable which are structural in nature.
- The dwelling has been vacant i.e. not occupied as a sole or main residence, for a period of not more than 24 months.

2. Requesting relief

The owner of the designated dwelling may submit a request in writing directly to the council tax team. Requests should include supporting evidence of major structural repair work that is being undertaken to render the dwelling habitable. The council tax team will carry out an inspection of the property to verify the current state of the property and the work being undertaken confirming whether it is structural in nature or not.

The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. “Decision making and appeals”** later on in this policy.

Section 2

C. Section 13a (1) (c) discretionary relief for persons or class of dwelling other than those designated in Section 1 of this policy

1. Discretionary relief scheme

Section 13A (1) (c) allows the Council the discretion to provide assistance to council taxpayers where either the existing legislation does not provide a discount, exemption or reduction or in such circumstances where the Council feels that the level of discount, exemption or reduction is insufficient given the circumstances. When deciding on whether to grant a discretionary award, the Council will consider each application on its merits (apart from persons or dwellings meeting the criteria set out in Section 1 of this policy). Principles of reasonableness will apply in all cases with the Authority deciding each case on relevant merits.

Any decision made will be without reference to any budgetary considerations notwithstanding the fact that any awards must be balanced against the need of local taxpayers who will, ultimately, pay for a reduction in Council Tax income. Likewise the period of any reduced liability will be considered in conjunction with the circumstances of the Council Taxpayer or dwelling. For the purposes of administration, the Council proposes that the discretionary power to grant any reduction in liability for Council Tax shall be considered within the following categories:-

a) Exceptional financial hardship

In accordance with Section 13A (1) (b) of the LGFA 1992, this Council has a Council Tax Reduction Scheme which provides support, through a reduction, to those who need assistance to meet their Council Tax costs. The scheme is designed to take account of the financial and specific circumstances of individuals through the use of applicable amounts, premiums and income disregards.

Applications will be accepted under the Council Tax Discretionary Relief Policy for people who have qualified for support under the Council Tax Reduction Scheme. All taxpayers can, however, apply but, initially, the Council will normally expect a taxpayer to ascertain if eligibility for a Council Tax Reduction will apply.

As part of the process of applying for a discretionary reduction in Council Tax, all applicants must be willing to undertake **all** of the following:-

- Make a separate application for assistance
- Provide full details of their income and expenditure (a form will be provided for the purpose)
- The taxpayer is able to satisfy the Council that they are not able to meet their full council tax liability or part of their liability
- Identify potential changes in payment methods and arrangements to assist the applicant
- The taxpayer to assist the Council to minimise his/her liability by ensuring that all discounts, exemptions and reductions are properly being applied for and granted, and
- The taxpayer has no access to assets that could be realised and used to pay the Council Tax.

The following factors will be considered when assessing the application under this policy:-

- Current household composition and specific circumstances including disability or caring responsibilities
- Current financial circumstances
- Determine what action(s) the applicant has taken to alleviate the situation
- Consider alternative means of support that may be available to the applicant by:-
 - i. Re-profiling council tax debts or other debts
 - ii. Applying for a Discretionary Housing Payment to meet rent costs (if applicable)
 - iii. Maximising other benefits (by referring to welfare advice)
 - iv. Determining whether, in the opinion of the decision maker, the spending priorities of the applicant should be re-arranged, having regard that Council Tax is a priority debt.

The process of making a decision and requests for decisions to be reconsidered will be considered in accordance with the provisions in the section headed **G. “Decision making and appeals”** later on in this policy.

b) Crisis – flood, fire etc.

The Council will consider requests for assistance from council taxpayers who, through no fault of their own, have experienced a crisis or event that has made their dwelling uninhabitable e.g. due to fire or flooding, where they remain liable to pay council tax and for which they have no recourse for compensation nor have recourse to any statutory exemptions or discounts.

All such requests must be made in writing detailing the **exact** circumstances of any reduction in the liability required and specifying when the situation is expected to be resolved.

The Council will consider applications on a case by case basis in consultation with other services or organisations as appropriate. Any reduction will be applied where they remain liable to pay council tax and for which they have no recourse for compensation nor to any statutory exemptions or discounts or where the crisis or event is not covered by any insurance policy. The Council will not consider requests from taxpayers where devolved government guidance or policy provides for a reduction in liability in specific circumstances, for example, flood relief schemes.

c) Other circumstances

The Council will consider requests from Council Taxpayers for a reduction in their liability based on other circumstances, not specifically mentioned within this policy. However, the Council must be of the opinion that the circumstances relating to the application warrant further reduction in their liability for Council Tax having regard to the effect on other Council Taxpayers.

No reduction in liability will be granted where the statutory exemption or discount could be granted. No reduction in liability will be granted where it would conflict with any resolution, core priority or objective of the Council.

CH. Changes in circumstances

The Council may revise any discretionary reduction in liability granted under Section 1 and Section 2 where the applicant's circumstances have changed.

The taxpayer agrees that he/she must inform the Council immediately either by telephone, email or in writing about any changes in their circumstances which might affect the claim under this policy. Failure to do so may result in the withdrawal of the reduction granted for the year and the requirement to repay any outstanding amount to the Council. All changes in circumstances should be notified within 21 days.

D. Duties of the applicant and the applicant's household

A person claiming any discretionary reduction in liability must:-

- Provide the Council with such information as it may require to make a decision
- Tell the Council of any changes in circumstances that may be relevant to their ongoing claim, and
- Provide the Council with such other information as it may require in connection with their claim.

DD. The award and duration of the reduction in liability

Both the amount and the duration 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.

The start date of such a payment and the duration of any payment will be determined by the Council. In any event, the maximum length of the award will not exceed the end of the financial year in which the award is given unless specific cases in Section 1 of this policy state otherwise.

E. Payment

In line with legislation, any award shall be granted as a reduction in the liability of the Council Taxpayer and shown on their bill, thereby reducing the amount of Council tax payable.

F. Reductions in Council Tax liability granted in error or incorrectly

Where a reduction in liability has been granted incorrectly or in error, either due to a failure to provide the correct or inaccurate information to the Council or some other circumstances, the amount will be recovered from the Council Taxpayer's account in the normal way.

FF. Notification of a reduction in liability

The Council will notify the outcome of each application in writing. The notification will include the reason for the decision and advise the applicant of their appeal rights.

G. Responsibility for decision making and appeals

Any relief granted in accordance Section 1 of this policy will be approved by an officer of Team Leader grade or above within Council Tax.

Any relief granted in accordance with Section 2 of this policy will be approved by the Head of Function (Resources)/Section 151 Officer or Revenues and Benefits Service Manager and an officer of Team Leader grade or above within Council Tax will submit a report to the Head of Function (Resources)/Section 151 Officer or Revenues and Benefits Service Manager for consideration when making the decision.

Taxpayers can request that the Council reviews a decision in respect of a discretionary relief. Requests for reconsideration should be made in writing within 21 days of notification of the original decision and should detail the reasons for the request.

Upon receipt of a request for reconsideration, decisions made with regard to Section 1 of the policy will be reviewed by a more senior officer within Council Tax/Resources. For decisions made with regard to Section 2 of the policy, dependant on who made the decision this can be reviewed by the Head of Function (Resources)/Section 151 Officer or by any one of the Assistant Chief Executives. The Council will notify the taxpayer of its decision within 21 days of the request for reconsideration.

The Valuation Tribunal does not have jurisdiction to investigate a Council's decision in respect of section 13A discretionary relief decisions under Section 2 of the policy in respect of individual cases. In such instances, the Valuation Tribunal's opinion is that the council taxpayer should make an application before the High Court for a judicial review.

Where the council taxpayer is aggrieved by the Council's refusal to abide by its own resolution to award a reduction regarding specific classes, further appeal may be made to a Valuation Tribunal.

Section 3

NG. Policy Review

This policy will be reviewed on a regular basis and updated as appropriate to ensure it remains fit for purpose. However, a review may take place sooner should there be any significant changes in legislation.

