

ISLE OF ANGLESEY COUNTY COUNCIL

Report to:	EXECUTIVE
Date:	3 MARCH 2022
Subject:	COUNCIL TAX DISCRETIONARY RELIEF POLICY
Portfolio Holder(s):	COUNCILLOR ROBIN W WILLIAMS
Head of Service / Director:	MARC JONES – HEAD OF FUNCTION (RESOURCES) & SECTION 151 OFFICER
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Local Members:	Not applicable

A –Recommendation/s and reason/s

Recommendations

The Executive to recommend to the Council that the following amendments are made to the Council Tax Discretionary Relief Policy as highlighted in **Appendix A** from 1 April 2022/23:

- **Section 1**

- A. **Section13A (1) (c) discretionary relief for class of persons**

- 1. **Eligible person(s) care leavers**

That the age of the person who has left care is extended from **21** to aged **24 and under**, in line with **The Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019** effective from 1st April 2019 (Class X). This supports Anglesey Council Care Leaver Pathway Plan and forms part of an overall package of support offered to prepare care leavers for independence and support them in the successful transitioning into adulthood.

- **Section 1**

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

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

That the policy is amended to support first time buyers with an Anglesey connection if they were to purchase an unoccupied long-term dwelling that is undergoing major repair or structural work to render it habitable. The policy as it stands stipulates:-

“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.”*

Under Council Tax legislation, an empty dwelling undergoing major repair or structural work is exempted from Council Tax for up to 12 months. From 1 April 2017, full Council decided that a 25% premium would also apply after 12 months and from 1 April 2019, a premium of 100% would apply. The aim being to bring such long term empty property back into use.

In 2018, following representation from taxpayers who had purchased long term empty properties (that had been empty over 12 months already) and had started to undertake work to bring the property back into use as their future home, but who were subject to the premium, the full Council passed to provide discretionary relief from the premium, as per the policy extract above, for a 24 months period from the date it was deemed the property required such work and, also, that the work is currently being undertaken.

However, following further representation from taxpayers, in certain circumstances the policy provided inadequate support to first time buyers. If the dwelling had *been vacant i.e. not occupied as a sole or main residence*, for a period longer than 24 months, the new buyer of the property would still be subject to the premium. In order to support first time buyers in their pursuit to bring empty properties back to use as their sole or main residence, the Executive is asked to recommend to the full Council that the wording of the above extract is amended and an additional clause included specific to first time buyers:-

1. *“If a property is undergoing major repairs or structural work to render it habitable, the dwelling is to be 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), from the agreed date.*
2. *At the end of the 12 month period, when the Class A exemption comes to an end, the taxpayer may be granted a further exemption from paying the empty property premium for a further period of up to 12 months, provided that:-*
 - a. *The major repair work / structural work is on-going and progressing;*
 - b. *The property is still considered to be subject to major repair work / undergoing structural work to render it habitable. (If the work on the property has been completed but the property still remains empty, the premium would then be applicable from the date of the completion of the work, provided that no other exemption is applicable.)*

Please see Appendix A for examples of how such exemption may be applied.

3. *If a first time buyer* with a local connection** purchases an unoccupied long term dwelling, with the intention of renovating the property to make it their sole or main residence once all work is completed, they may request to be granted exemption from paying the Council Tax on the property for the first 12 months from the date of purchase (as per Class A) and a further exemption from the empty property premium for up to a further 24 months provided that the work is ongoing, progressing and has not been completed. (Conditions apply for the Class A exemption to be awarded).*

Definitions

- **Applicants must be absolute first time buyers***
(Absolute first time buyer(s) are people who have never owned a property in the past, either on their own or as a couple.)
- **Applicants must have a local connection****
Local connection means that the applicant, or at least one of the applicants has:-
 - Lived or worked on Anglesey for a continuous period of five years or more immediately before submitting the application; or
 - Lived on Anglesey for a continuous period of five years or more at some time in the past.

- **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

a) Exceptional financial hardship

That the policy is amended to remove:-

“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.”

And replace with:-

“All taxpayers may apply but, initially, the Council will normally expect a taxpayer to ascertain if eligibility for a Council Tax Reduction will apply.”

The Executive is asked to recommend the above amendment to the full Council as the current wording of the policy suggests that applications from people who have qualified for support under the Council Tax Discretionary Relief Policy would automatically be accepted. All taxpayers who are experiencing exceptional financial hardship should be able to apply, however, it would be expected that taxpayers would have ascertained eligibility for a Council Tax Reduction in the first instance.

That the policy is amended to include the highlighted sentence below:-

*“The taxpayer has no access to assets that could be realised and used to pay the Council Tax. **The taxpayer should read the Council’s Privacy Policy prior to making an application for discretionary relief due to exceptional financial hardship**”.*

In determining financial hardship, the Council may access third party information to establish current financial circumstances. All applicants should be made aware of the need to read the Council’s Privacy Policy prior to making an application.

- **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

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

That the policy is amended to include :-

“Continue to make payments as per statutory obligation until a final decision has been made with regards to assistance under the discretionary policy.”

It is recommended that all applicants should be made aware of the need to continue to make payments as per statutory obligation whilst waiting for a final decision with regards to assistance under the discretionary policy, as failing to do so may commence recovery proceedings and place the taxpayer in detriment.

• **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

DD. The award and duration of the reduction in liability

That the policy is amended to include:-

“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.”

And remove:-

“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”.

The above stipulation may create inequity. If a taxpayer is to apply in April of the financial year, assistance under the policy may last for 12 months. If a taxpayer were to apply for assistance in January, assistance under the policy may only last for 3 months. Each application should be assessed and determined at the discretion of the Council and done so on the basis and circumstances of each individual application.

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

C – Why is this a decision for the Executive?

The current policy was agreed by the Executive in February 2018 and voted on by the full Council in March 2018. Therefore amendments to the current policy must be agreed by the Executive and voted on by full Council.

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

N/a

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

Such amendments may have financial implications but are not considered to be significant given the overall budget for Council Tax and the cost will be reflected in the variation against the budget which is reported to the Executive on a quarterly basis.

Dd – Assessing the potential impact (if relevant):

1	How does this decision impact on our long term needs as an Island?	The amendments to the policy may increase the number of applications. By providing assistance to first time buyers with a local connection to purchase their first home and bring long term empty properties back to use, it will address issues which affect the Island, such as housing need and housing stock.
2	Is this a decision which it is envisaged will prevent future costs / dependencies on the Authority? If so, how?	By supporting first time buyers to bring empty properties back to use, it will increase the housing stock and also offer alternative ways for local people to access affordable housing. This, in turn, may relieve demand on social housing.
3	Have we been working collaboratively with other organisations to come to this decision? If so, please advise whom	N/A
4	Have Anglesey citizens played a part in drafting this way forward, including those directly affected by the decision? Please explain how.	Yes, through representations by individual taxpayers and local Members.
5	Note any potential impact that this decision would have on the groups protected under the Equality Act 2010.	The decision does not impact directly on any groups protected under the Equality Act 2020.
6	If this is a strategic decision, note any potential impact that the decision would have on those experiencing socio-economic disadvantage.	The discretionary policy is, in part, designed to provide additional support to those experiencing socio-economic disadvantage.
7	Note any potential impact that this decision would have on opportunities for people to use the Welsh language and on treating the Welsh language no less favourably than the English language.	By supporting first time buyers with an Anglesey connection, it may affect the number of local people purchasing properties on the Island and, in turn, it may allow for further development of Welsh language communities.

E- Who did you consult?**What did they say?**

1	Chief Executive / Strategic Leadership Team (SLT) (mandatory)	
2	Finance / Section 151 (mandatory)	The Section 151 Officer was agreeable to all amendments.
3	Legal / Monitoring Officer (mandatory)	
4	Human Resources (HR)	N/A
5	Property	N/A
6	Information Communication Technology (ICT)	N/A
7	Scrutiny	
8	Local Members	
9	Any external bodies / other/s	N/A

F - Appendices:

Appendix A - Amended Discretionary Relief Policy

FF - Background papers (contact the author of the Report for any further information):

COUNCIL TAX DISCRETIONARY RELIEF POLICY

Background

Section 13A, subsections (1) (c); (6) and (7), of the Local Government Finance Act (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, 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 policy detailing classes of cases which may be entitled to a reduction in accordance with Section 13A (1) (c);
- b)** Section 2 of the 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 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:-

<https://www.anglesey.gov.uk/en/Residents/Council-tax/Reductions-and-exemptions/Council-Tax-Reduction-Scheme.aspx>

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 – (THIS RELIEF APPLIES FOR PERIODS PRIOR TO 1 APRIL 2019 ONLY)

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 and is a category 3 young person as defined by the Social Services and Well-being (Wales) Act 2014;
- 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 24 or under. 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.

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 the care leaver 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 25th 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');
- 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.

2. Eligible person(s) – foster carers

The Council will apply a 50% discount to designated foster carers' council tax liability. This discount is included in the fostering package for local authority foster carers and applies **only** to foster carers on the Council's register. The discount will be applied under the following circumstances:-

- The names and addresses of the foster carers are on the Council's register;
- The Council's Children and Families Services have confirmed that this is the case ;
- The Council's Children and Families Services will also advise of any amendments to the Register, providing the name and address and the effective date of the change;
- The discount will apply from 1 April 2019 onwards until it is amended or revoked;
- The 50% discount will apply **after** statutory exemptions/discounts have been applied and where relevant, the calculation of a Council Tax Reduction;
- Any balance owed will then be reduced by 50% under this class of eligible persons. If no balance is owed due to statutory exemptions/discounts or calculation of the Council Tax Reduction no foster carers discount can apply;
- The discount will apply to one property only for which the foster carer(s) is liable to pay the Council Tax to the Isle of Anglesey County Council i.e. the property address shown on the Council's register of foster carers and that property is also the sole or main residence of the foster carer(s).

Annually, in February, Council's Children and Families Services will submit a confirmation of the name and addresses currently on the Council's foster carers register and the Revenue Section will compare this to Council Tax records. Any discrepancies will then be resolved between both services.

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 major repair or 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. REMOVE and REPLACE WITH:

1. If a property is undergoing major repairs or structural work to render it habitable, the dwelling is to be 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), from the agreed date.
2. At the end of the 12 month period, when the Class A exemption comes to an end, the taxpayer may be granted a further exemption from paying the empty property premium for a further period of up to 12 months, provided that:-
 - a. The major repair work/ structural work is on-going and progressing;
 - b. The property is still considered to be subject to major repair work / undergoing structural work to render it habitable. (If the work on the property has been completed but the property still remains empty, the premium would then be applicable from the date of the completion of the work, provided that no other exemption is applicable.)

Please see Appendix A for examples of how such exemption may be applied.

3. If a first time buyer* with a local connection** purchases an unoccupied long-term dwelling, with the intention of renovating the property to make it their sole or main residence once all work is completed, they may request to be granted exemption from paying the Council Tax on the property for the first 12 months from the date of purchase (as per Class A) and a further exemption from the empty property premium for up to a further 24 months provided that the work is ongoing, progressing and has not been completed. (Conditions apply for the Class A exemption to be awarded) INCLUDE

Definitions

- **Applicants must be absolute first time buyers***

(Absolute first time buyer(s) are people who have never owned a property in the past, either on their own or as a couple.)

- **Applicants must have a local connection****

Local connection means that the applicant, or at least one of the applicants has:-

- Lived or worked in Anglesey for a continuous period of five years or more immediately before submitting the application or
- Lived on Anglesey for a continuous period of five years or more at some time in the past.

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 repairs/ 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 dwelling 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 needs 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. **REPLACE WITH:-**

All taxpayers can 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 been applied and granted; and
- The taxpayer has no access to assets that could be realised and used to pay the Council Tax. **INCLUDE :-**

The taxpayer should read the Council's Privacy Policy prior to making an application for discretionary relief due to exceptional financial hardship.

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 not 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 a 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.

INCLUDE

Continue to make payments as per statutory obligation until a final decision has been made with regards to assistance under the discretionary policy.

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. **Take out**

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 information to the Council or inaccurate information being provided 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.

Review Date - January 2022

INCLUDE

Appendix A

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

Example 1

A property is purchased by a new owner who then decides to undertake major work – Class A is granted for the first 12 months and then the exemption from the premium is granted for up to a further 12 months, provided that the work is ongoing and progressing.

Example 2

A property is subject to a Class A exemption and is then sold to a new owner before the period of the Class A exemption ends. The new owner will benefit from the Class A exemption to the end of the 12 month period and then will receive an exemption from the premium for a further 12 months, provided that the work is ongoing and progressing. The end of the exemption from the premium would expire 2 years after the date of granting the original Class A exemption, and not 2 years from the date of purchase.

Example 3

A property is subject to a Class A exemption but this has subsequently expired. Work is not ongoing on the property and, as a result, the property is subject to the empty property premium. The property is then sold and the new owner applies for a Class A exemption. The exemption is refused on the grounds that the property has not been occupied for a period of 42 days since the original Class A has expired, but an exemption from the empty property premium is granted for a period of up to 12 months from the date of purchase, provided that the work is ongoing, progressing and has not been completed.

Example 4

A property is subject to a Class A exemption but this has subsequently expired. Work is ongoing at the property and an exemption from the empty property premium has been granted. The property is sold prior to the end of the exemption from the empty property premium. The new owner is granted the continuation of the exemption from the empty property premium to the end of the 12 months from when it was granted to the previous owner, provided that the work is ongoing, progressing and has not been completed. This may reduce the time that the new owner has to complete the work before the exemption ends, but the exemption is property based and not taxpayer based and has still allowed a period of 2 years for the work to be completed, even if that is for 2 different owners.

