

**Agenda Item No:**

**Report to:** Cabinet

**Date of Meeting:** 2 February 2015

**Report Title:** Discretionary Council Tax Relief - Section 13A 1c

**Report By:** Peter Grace  
Head of Finance

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**Purpose of Report**

To propose that the Council considers adopting a countywide Discretionary Reduction in Liability Policy as set out in the draft at Appendix 1.

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**Recommendation(s)**

- 1. To agree, in principle, to adopting the proposed Discretionary Reduction in Liability Policy at Appendix 1.**
- 2. That delegated authority be given to the Head of Finance to finalise the policy in conjunction with the other East Sussex authorities and to make minor amendments in future years to ensure that the policy remains fit for purpose.**

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**Reasons for Recommendations**

We have no policy at present and by the adoption of such a policy will make us compliant with statutory regulation.

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## Introduction

1. Section 13A 1c of the Local Government Finance Act 1992, provides the Council with additional discretionary powers.
2. The provision allows the Council to provide assistance to 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.

### Discretionary Reduction in Liability Policy

3. At a recent Council Tax Reduction Tribunal, the president of the Tribunal advised that local authorities should have a policy which clearly sets out their council's guidelines and procedures with regards to Section 13A 1c.
4. He also suggested that any potential council tax reduction appellants had their cases reviewed against the policy prior to any hearing.
5. Following on from this advice, it was agreed at an East Sussex Revenues and Benefits Sub-Group meeting that we should consider adopting a countywide policy.
6. Attached is a proposed policy (Appendix 1), which has been drafted by a Revenues consultant who is working on behalf of all five East Sussex authorities.
7. You will note that the policy is not exclusively for council tax reduction applicants.
8. All five East Sussex authorities are considering the content of the proposed policy and any amendments/additions will be collated and incorporated in a revised document.
9. Any comments regarding the draft document should be forwarded to Jean Saxby at [jsaxby@hastings.gov.uk](mailto:jsaxby@hastings.gov.uk).

### Economic/Financial Implications

10. As this is a new policy, no applications have been made, therefore the financial implications are, as yet, unknown.
11. However, any expenditure would be limited and come from existing budgets.

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## Wards Affected

Ashdown, Baird, Braybrooke, Castle, Central St. Leonards, Conquest, Gensing, Hollington, Maze Hill, Old Hastings, Ore, Silverhill, St. Helens, Tressell, West St. Leonards, Wishing Tree

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## Area(s) Affected

## Policy Implications

Please identify if this report contains any implications for the following:

Equalities and Community Cohesiveness	No
Crime and Fear of Crime (Section 17)	No
Risk Management	No
Environmental Issues	No
Economic/Financial Implications	Yes
Human Rights Act	No
Organisational Consequences	No
Local People's Views	Yes

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## Background Information

Appendix 1 - DRAFT Policy document

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## Officer to Contact

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