

Section 13A Council Tax Relief

1. Introduction

Section 13A of the Local Government Finance Act 1992 allows the Council to reduce the amount of Council Tax payable. We have the right to choose whether to use powers on a case by case basis or to specify a class of use, where several taxpayers may fall into a group due to similar circumstances. Trafford Council currently awards discounts to Special Constables serving in the Borough and Care Leavers until their 25th birthday who are resident in Trafford and meet the qualifying criteria. The Council may decide to introduce discounts to other groups of residents it considers appropriate.

All other claims will be considered on an individual basis.

There is a financial implication to awarding discounts under Section 13A as the Council has to fund all awards from our own funds. Therefore awards must meet the underlying principle of offering value for money to Council Tax payers.

2 Statement of Objectives

Trafford Council recognises that it must be able to respond flexibly to the needs of taxpayers within the borough if it wants to support strong and sustainable local communities.

Section 13A discount awards will be used to help mitigate the escalation of needs that arise from unforeseen or exceptional circumstances which threaten taxpayers abilities to fund the cost of council tax and may threaten their ability to remain in their homes.

Given that the cost of any awards will be met by the Borough taxpayers, any applications must meet the underlying principle of offering value for money to Council Tax payers. This will be achieved by asking for a range of information to support each application as laid out below, and detailed on the application form.

From time to time Government may introduce a specific scheme in response to an event such as a natural disaster (e.g. flooding). Where such schemes are introduced, funding is normally fully met by Government without impact on the local Council Tax. Any such schemes that are introduced, in so far as they fall to be administered under Section 13A of The Local Government Finance Act 1992, will be administered in accordance with instructions and guidance set out by Government.

3. Policy

3.1 Section 13A Scheme

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

3.2 Applying for a Section 13A Discount Award

The features of the Trafford Council Section 13A Scheme are that:

- it is discretionary;
- an applicant does not have a statutory right to a payment;
- the operation of the scheme is for the Council to determine;
- the Council may choose to vary the way in which funds are allocated according to community needs;
- if the applicant is dissatisfied with any decision taken on a claim that they have made they can ask for further details on the decision and make an appeal in line with Section 3.7 of this Policy;

Where a scheme relates to a Government Scheme, as referenced under Section 2 above, the features of the scheme will be as defined by Government or, where local discretion is allowed, as defined by the Council for that specific instance.

The application should be completed and submitted to the Council Tax Team under the title of Section 13A Discount Application. Each application shall include the following information:

1. The level of discount being requested (i.e. is this for the full year's council tax or part of it);
2. The reason for the request (i.e. why is the discount wanted);
3. Period of time the discount is wanted for (i.e. the full financial year, part of financial year or some other period of time);
4. Steps that have been taken to meet or mitigate the council tax liability (i.e. any other discounts or reductions awarded);

3.3 Eligibility Criteria

There are no pre-set criteria for the award of a Section 13A discount. Each application will be considered on its individual merits against the 4 conditions set out above.

3.4 Awarding a Section 13A Discount

In deciding whether to make a Section 13A award we will have regard to the applicant's circumstances. In order to do this each applicant may be asked to supply reasonable supporting evidence to substantiate the answers they give to the questions above. This may include, but is not limited to:

- income & expenditure statements;
- any sources of credit such as cash cards, credit cards, store cards, cheque cards, cheque accounts, overdraft facilities, loan arrangements;
- any help which is likely to be available to the applicant from other sources;
- any other special circumstance of which we are aware.

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The Council will decide how much to award based on all of the applicant's circumstance.

Decisions on eligibility for an award will be made by the Revenues Manager.

Where a scheme relates to a Government Scheme, as referenced under Section 2 above, the award of any discount will be as set out by Government or, where local discretion is allowed, as defined by the Council for that specific instance.

3.5 Payment of a Section 13A Award

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

If by crediting the award, the account moves to an overall credit balance, a refund of that balance will be considered in the normal manner.

3.6 Notification

The Council will notify the applicant in writing of the outcome of their request within 3 working days of the date that the decision is made. Where the request for a Section 13A Discount award is unsuccessful or not met in full the Council will explain the reasons why the decision was made, and explain the applicant's right of appeal.

3.7 The Right to Appeal

Section 13A awards are administered under the Local Government Finance Act 1992. Any appeals against a decision to refuse an award or about the amount of any award made will be administered in accordance with the following process:

- An applicant (or their representative) who wants an explanation of a Section 13A Discount application decision may request one in writing within one calendar month of notification of the decision;
- An applicant (or their representative) who disagrees with a decision may appeal the decision;
- Any appeal must be made in writing, but must be made within one calendar month of the original decision being notified to the applicant or, if requested, within one calendar month of the written reasons being notified to the applicant, whichever is the later;
- Where possible the Council will try to resolve the matter by explaining the reasons for the decision to the applicant or their representative either verbally or in writing;
- Where agreement cannot be reached, another officer within the Council will review the decision. The review will be suspended if more information is needed from the applicant;
- The applicant will have one calendar month to respond to the request for further information, thereafter the review will be undertaken on the information held;

Decisions on appeals will be made by the Head of Exchequer Services. This will be in consultation with the Chief Financial Officer where deemed appropriate.

If the Council decides that the original decision should not be revised, we will provide full written reasons to the applicant, within ten working days.

If the applicant remains dissatisfied with the outcome of their claim, an appeal may be made to the independent Valuation Tribunal. Further details on this process will be notified with the outcome of any review or appeal mentioned above.

3.8 Overpayments

If the Council becomes aware that the information contained in an application for a Section 13A Discount award 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 as a result of that application. The award will be removed from the relevant council tax account and any resulting balance will be subject to the normal methods of collection and recovery applicable to such accounts.

3.9 Fraud

The Council is committed to the fight against fraud in all its forms. Any applicant who tries to fraudulently claim a Section 13A discount might have committed an offence under the Fraud Act 2006.

If the Council suspects that fraud may have occurred, the matter will be investigated as appropriate and this could lead to criminal proceedings.

3.10 Publicity

The Council will publicise the scheme via their council tax literature and their website, and provide information to relevant agencies, stakeholders and other Council services.