

# Westmorland and Furness Council Tax Discretionary Relief Protocol (Under Section 13A – Local Government Finance Act 1992)

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# Contents

<b>Document Version Control</b>	
<b>Change History .....</b>	<b>2</b>
<b>Contents .....</b>	<b>3</b>
<b>Purpose .....</b>	<b>Error! Bookmark not defined.</b>
<b>Protocol Benefits .....</b>	<b>4</b>
<b>Introduction .....</b>	<b>Error! Bookmark not defined.</b>
<b>Protocol Details</b>	
<b>Government Schemes .....</b>	<b>Error! Bookmark not defined.</b>
<b>Eligibility Criteria .....</b>	<b>Error! Bookmark not defined.</b>
<b>Exceptional Financial Hardship .....</b>	<b>Error! Bookmark not defined.</b>
<b>Information Required to Support Applications .....</b>	<b>6</b>
<b>Awarding a Section 13A Discount .....</b>	<b>6</b>
<b>Crisis .....</b>	<b>6</b>
<b>Care Leavers .....</b>	<b>7</b>
<b>Making a Claim .....</b>	<b>7</b>
<b>Amount of S13A Award .....</b>	<b>7</b>
<b>Notification .....</b>	<b>8</b>
<b>The Right to Appeal .....</b>	<b>8</b>
<b>Fraud .....</b>	<b>8</b>
<b>Overpayments .....</b>	<b>9</b>
<b>Scheme Monitoring and Review .....</b>	<b>9</b>
<b>Data Protection and Sharing Council Tax Information .....</b>	<b>9</b>

## **Purpose**

- 1.1 The purpose of this scheme is to outline the conditions that should be satisfied in order for the Council to consider relief from Council Tax under section 13A of the Local Government Finance Act 1992.
- 1.2 The intention is to provide relief to Council Tax payers in need of help due to exceptional circumstances.

## **Protocol Benefits**

- 2.1 Westmorland and Furness Council recognises that it must be able to respond flexibly to the needs of the district it wants to support strong and sustainable communities.
- 2.2 Section 13A discount awards will be used to help mitigate the escalation of needs that arise from unforeseen or exceptional circumstances, which threatens the ability to fund the cost of Council Tax.

## **Introduction**

- 3.1 Section 13A of the Local Government Finance Act 1992 provides the Council with additional discretionary powers to enable it to reduce the Council Tax liability where statutory discounts, exemptions and reductions do not apply.
- 3.2 These discretionary awards can be given to:
  - Individual Council Tax payers;
  - Groups of Council Tax payers defined by a common set of circumstances;
  - Council Tax payers within a defined area: or
  - To all Council Tax payers within the Council's area.
- 3.3 When deciding on whether to grant a discretionary award, the Council will consider each application on its merits. Principles of reasonableness will apply in all cases.
- 3.4 Given that the cost of any such award has to be met by the district's Council Tax payers, applications must meet the underlying principle of offering value for money to all residents of the council's area. This will be achieved by asking for a range of information to support each application.

## **Protocol Details including procedures**

- 4.1 The Council will consider making a Section 13A award to applicants who meet the qualifying criteria, as specified in this scheme.

4.2 The features of Westmorland and Furness Council's 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 15 of this scheme.

## Government Schemes

- 5.1 Where appropriate, Government may introduce a specific scheme in response to an event. Where such schemes are introduced, funding is normally fully met by Government, without impact upon the local Council Tax payer.
- 5.2 Any such schemes that are introduced, in so far as they fall to be administered under S13A of the Local Government Finance Act 1992, will be administered in accordance with instructions and guidance set out by Government.
- 5.3 Under such circumstances, the Council will consider making an award to applicants after applying the conditions of this scheme.
- 5.4 If a scheme is introduced by Government, it will cease when all funds have been distributed.

## Eligibility Criteria

- 6.1 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 under 4.2 above.

## **Exceptional Financial Hardship – for those who have also qualified for financial support under the Westmorland and Furness Council Local Council Tax Reduction Scheme.**

- 7.1 In accordance with Section 13A 1a of the Local Government Finance Act 1992, the Council has a Council Tax Reduction Scheme which provides support through a discount, to those deemed to be in financial need. The scheme takes into account the financial circumstances of individuals.

- 7.2 Applications will be accepted for people who have qualified for support under the Council Tax Reduction Scheme but who are still experiencing severe financial hardship.
- 7.3 As part of the process, all applicants must be willing to undertake the following:
- Make a separate application for assistance;
  - Provide full details of income and expenditure for the household, including any savings or capital;
  - Seek assistance from third parties such as Citizens Advice or similar organisations to enable them to manage their finances;
  - Demonstrate that all reasonable steps have been taken to meet their Council Tax liability.

## **Information Required to Support Applications**

- 8.1 Each application shall include the following information:-
- The level of discount being requested (i.e. is this for the full year's Council Tax or part of it);
  - The reason for the request (i.e. why is the discount wanted);
  - Period of time the discount is wanted for (i.e. the full financial year, part of financial year, or some other period of time);
  - Steps that have been taken to meet or mitigate the Council Tax liability (i.e. any other discounts or reductions awarded).

## **Awarding a Section 13A Discount**

- 9.1 In deciding whether to make an award we will have regard to the applicant's circumstances.
- 9.2 Applicants will be asked to supply reasonable supporting evidence to substantiate the answers given to the questions above. This may include, but is not limited to:-
- income & expenditure statements including savings and capital details;
  - confirmation of outstanding credit balances;
  - any help which is likely to be available to the applicant from other sources;
  - other special circumstances the Council should be aware of.

## **Crisis**

- 10.1 The Council will consider requests for assistance from Council Taxpayers who, through no fault of their own, have experienced a crisis, or an event that has made their property uninhabitable e.g. due to fire or flooding.

- 10.2 The Council will consider applications on a case by case basis. Any reduction will be applied where a person remains liable to pay Council Tax and for which they have no recourse for compensation or to any statutory discounts or exemptions, or where the crisis or event is not covered by any insurance policy.
- 10.3 The Council will not consider applications from Council Tax payers where Government guidance or scheme provides for a reduction in liability in specific circumstances for example, flood relief schemes.

## **Care Leavers**

11.1 The Council may reduce or remit entirely the Council Tax liability of Care Leavers who satisfy the following criteria:

- The person is a former relevant care leaver as defined within the Children (Leaving Care) Act 2000;
- The person has left care and is aged between 18 and 25;
- The person resides within the council area and is liable to pay Council Tax to Westmorland and Furness Council.

11.2 Any award given will end on their 25<sup>th</sup> birthday.

11.3 Further information regarding Care Leavers can be obtained from the Cumbria Care Leaver Council Tax Exemption Policy, effective 1<sup>st</sup> April 2018.

## **Making a Claim**

- The Council Tax Discretionary Relief application can be downloaded from [www.westmorlandandfurness.gov.uk](http://www.westmorlandandfurness.gov.uk)
- For any questions, please call 0300 373 3300 for help.

## **Amount and Payment of S13A Award**

- 13.1 The Council will make a decision based on individual circumstances regarding how much to award. Decisions on eligibility will be assessed by a senior officer, and the final decision rests with the Service Manager for Revenues and Benefits.
- 13.2 If the award relates to a scheme set by Government, as referenced under 5.1 above, the award of any discretion will usually be set out by guidance provided. If this is not the case, the Council will determine the amount of award.
- 13.3 All awards will be made by crediting the award value to the Council Tax account to which it applies.

13.4 The start date of any award will not be earlier than 1<sup>st</sup> April in the year for which the application for assistance under this scheme is received by the Council and the maximum length of the award will not exceed the end of the financial year in which the award is given.

13.5 S13A relief will end on the earliest of either:-

1. the last day of the current financial year; or
2. the date on which the need for the relief was removed.

## **Notification**

14.1 Westmorland and Furness Council will notify the applicant in writing of the outcome of their request within 14 working days of the date of the decision, or as soon as reasonably practicable. 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.

## **The Right to Appeal**

15.1 Appeals against the Council's decision may be made in accordance with Section 16 of the Local Government Finance Act 1992.

15.2 The Council Tax payer must in the first instance write to the Council outlining the reason for their appeal.

15.3 Where an appeal is received, another senior officer (other than the original decision maker) will reconsider the decision and notify the Council Tax payer accordingly. The Director of Resources will be consulted if deemed appropriate.

15.4 Where the Council Tax payer remains aggrieved, a further appeal can then be made to the Valuation Tribunal. This further appeal should be made within 2 months of the decision of the Council not to grant any reductions. Full details can be obtained from the Valuation Tribunal  
<http://www.valuationtribunal.gov.uk/Home.aspx>

## **Fraud**

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

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



## **Overpayments**

- 17.1 If the Council becomes aware that the information contained in an application for S13A was incorrect or false, or that relevant information was not declared, the Council may seek to recover the value.

## **Scheme Monitoring and Review**

- 18.1 Awards under S13A of Local Government Finance Act 1992 are cash limited and therefore expenditure is not intended to exceed the amount agreed either through a fund determined by Government, or the amount determined by the Director of Resources.
- 18.2 This scheme will be reviewed on a regular basis and updated as appropriate to ensure it remains fit for purpose.

## **Data Protection and Sharing Council Tax Information**

- 19.1 The information provided by the Council Tax payer, or applicant, will be treated as confidential in accordance with the law. The Council has a duty to protect the public funds it administers, and may use information held about the Council Tax payer where the law permits, including but not limited to the prevention and detection of fraud. This may include sharing information with other Council services and other organisations who administer public funds.