



**WOKINGHAM
BOROUGH COUNCIL**

COUNCIL TAX

SECTION 13A RELIEF

POLICY STATEMENT

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. There is currently no class or classes specified, so all 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 Taxpayers.

2 Statement of Objectives

Wokingham Borough 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 that threaten taxpayer's 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 Taxpayers. 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 (Appendix A)

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 Wokingham Borough 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 form at Appendix A 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 must supply reasonable supporting evidence to substantiate the answers that they give to the questions above.

Evidence required, but is not limited to:

- income & expenditure statement
- Most recent bank statements for all bank accounts for the last two months
- Evidence of any outstanding debts including credit cards statements, energy bills, rent or mortgage arrears letters
- any sources of credit such as cash cards, credit cards, store cards, cheque cards, cheque accounts, overdraft facilities, loan arrangements;
- what steps have you taken to minimise your outgoings
- any other special circumstance of which we are aware.

Please supply this information within 21 days of your application, if not received it will be assumed you no longer wish to continue with your claim and your case will be closed.

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

Decisions on eligibility for an award will be made by the Specialists for Revenues or their delegated nominee.

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 5 working days or reasonable thereafter, 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 Revenues and Recovery Manager, Assessment Manager or their delegated nominee. This will be in consultation with the Head of Income and Assessments or Assistant Director of Finance 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.

If the excess award (Council Tax Reduction) is due to a Local Authority error and the customer could not reasonably have been expected to be aware that they were receiving Council Tax Reduction they were not entitled to, the authority will not seek to recover the award.

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.

4. Council Tax Care Leavers Relief Scheme

Wokingham Borough Council has a duty to support the children in its care as Corporate Parents. Children in care and care leavers are some of the most vulnerable and disadvantaged children in our community. The Council on behalf of the community of Wokingham makes a commitment to care for and support these children and young adults in the same way as any other good parent would support their birth child. The Council wants to support those Council Taxpayers leaving care by reducing their liability to Council Tax to zero until the charge payer's 25th Birthday.

4.1 Application process

A care leaver will be identified and nominated by Children's Services and details notified to the Council Tax Service, or by identification and nomination by any other public body or professional organisation.

The award can be made for any period from 1 April 2018 where the care leaver is liable for Council Tax.

Any award given to an individual case will end on the day before their 25th Birthday.

4.2 Criteria

The following criteria will be assessed when making a decision:

- The last day of the relief will be the day before the care leaver's 25th Birthday
- Wokingham Borough Council' Children's Services or other public body or professional organisation have confirmed that the care leaver was in their care (being 'looked after')
- Whether Wokingham is the council tax billing authority to whom the care leaver is liable to make council tax payments
- The Council's finances will allow for the reduction to be made.

5. Council Tax Foster Carers Scheme

Foster Carers approved by Wokingham Borough Council and living within the Borough are exempted from the Council Tax liability for the duration of their fostering careers. Carers approved by Wokingham Borough Council but living outside of the Borough will receive payment equivalent to Council Tax.

5.1 Application Process

A foster carer will be identified and nominated by Children's Services and details notified to the Council Tax Service, or by identification and nomination by any other public body or professional organisation.

The award can be made for any period from 1 September 2018 when caring responsibilities commence.

Any award given will end on the date that the foster carer's name is removed from the register or the council determine that the foster carer is no longer available to foster children, whichever date comes first. Further applications may be needed for additional periods of council tax liability that occur after the end of the financial year determined above.

5.2 Criteria

The following criteria will be assessed when making a decision:

- The last day of the relief will be the day before the date that the foster carer's name is removed from the Register
- Wokingham Borough Council' Children's Services or other public body or professional organisation have confirmed that the council tax payer is a foster carer
- Whether Wokingham is the council tax billing authority to whom the foster carer is liable to make council tax payments

6. Service personal

Homes left empty by Service Personnel working abroad will be allowed a 50% discount.

7. Monitoring

The Council will monitor Section 13A Discount awards to ensure that this policy has been applied fairly and consistently. This monitoring will be conducted by the Income Team.

8. Cost of Living Help

If you are struggling to pay for food, energy bills and other household essentials, help is available.

Further information can be found on our website at: www.wokingham.gov.uk/cost-of-living/



Financial Information Form for a Council Tax Section 13A Relief Award

Please return this form to:

The Council Tax Service
PO Box 152
Shute End, Wokingham
Berkshire, RG40 1JW

Email: ctax@wokingham.gov.uk

Tel: 0118 9746000

What is a Section 13A Award?

Section 13A of the Local Government Finance Act 1992 allows the Council to reduce the amount of Council Tax payable. Section 13A discount awards will be used to help mitigate the escalation of needs that arise from unforeseen or exceptional circumstances that threaten taxpayer's abilities to fund the cost of council tax and may threaten their ability to remain in their homes. There is a financial implication to awarding discounts under Section 13A from our own funds, which are derived from Council Tax. Given that the cost of any awards will fall to be met by the Borough taxpayers, any applications must meet the underlying principle of offering value for money to Council Taxpayers. This will be achieved by asking for a range of information to support each application as laid out below.

How to apply for a Section 13A Award

In order for an application to be considered, there is no formal application form. Instead, all applications shall be made in writing, written or by email, and submitted to the Council Tax Team under the title of Section 13A Discount Application

Full details regarding the Section 13A scheme can be found on our website under Section 13A Discount:
<http://www.wokingham.gov.uk/council-tax/discounts-and-appeals/council-tax-discounts/>

Awarding a Section 13A Discount

To help us in deciding whether to make a Section 13A award please complete the Financial Information Form detailed below and return to the address shown above along with your written application.

If you would like more information about how the Council uses your data, please see our Privacy Notices, which are available: <http://www.wokingham.gov.uk/privacy/>

Council Tax Section 13a Relief Application –

Financial Information Form

Failure to **fully** complete all parts of this form and provide supporting evidence may result in a delay in processing or even the withdrawal of your application.

Account Number:

Address relates to:

1.What level of discount is being requested (i.e. is this for the full year's council tax or part of it);	
2.What is the reason for the request? (i.e. why is the discount wanted. Please provide as much detail as you can to support your claim);	
3.How long is the discount wanted for (i.e. the full financial year, part of financial year or some other period of time);	
4.What steps have been taken to meet or mitigate the council tax liability (i.e. any other discounts or reductions awarded);	

Please give monthly amounts for all income and expenditure. To convert weekly amounts to monthly, you should multiply the weekly amount by 52 weeks and then divide by 12 months.

Your monthly income

You

Partner

Net earnings from employment/self-employment

Income Support/Jobseekers/Employment Support Allowance

Working and/or child tax credit

Housing benefit

Council Tax Reduction

Child Benefit

Retirement pension/works pension

Disability Living Allowance/Personal Independence Payment

Any other state benefit

Money received from parents/friends

Child/Spousal Maintenance

Any other income (please state source)

a) Total Monthly income

Your current amount of Capital/Savings

	You	Partner
Bank accounts (including any current accounts)		
Building society/post office accounts		
Other e.g. ISA's, shares, premium bonds etc.		
Total amount of capital		

When completing details below, please detail any payments that you make for any arrears you are paying off in the end box on the right of the page.

Your monthly outgoings	You	Partner	payment for arrears
Rent/Mortgage			
Council tax			
Electricity			
Gas			
Water rates			
TV licence/rental			
Telephone			
Food			
Household products			
Clothing			
Car expenses e.g. fuel, tax, insurance, servicing			
Maintenance			
Fines			
Public transport			
Satellite/cable TV			
Broadband			

Other expenses (please give details in the boxes below and include the monthly spend) this could be insurances or any other essential spend

	You	Partner
	£	£
	£	£
	£	£

If you are contracted to any type of service e.g. mobile phone, satellite provider etc., please give full details of the contract you are tied into. Have you contacted them to try to re-negotiate the terms of the contract?

b) Total monthly outgoings

c) Monthly income less monthly outgoings

You	Partner
£	£
£	£

Credit debts: If you have outstanding debt, have you contacted the creditor directly or a debt advice service to discuss reducing your payments?

Yes

No

If the answer is no to the above question, please explain your reasons

Details of outstanding debt

Name of creditor:	balance owing	Weekly repayment
1	£	
2	£	
3	£	
4	£	
5	£	
total weekly repayments		

If your expenses are particularly high, please state why e.g. high gas/electric costs due to health condition

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Do you have any deductions made from your DWP or Pension Service income? (Attachment of Benefit - AOB)

No ☐

Yes ☐

If yes, please give details

	You	Partner
Water	£	
Social Fund/Budgeting loan	£	
Gas	£	
Electricity	£	
Fines	£	
Benefit overpayment	£	
Rent arrears	£	
Council Tax arrears	£	
Other (please state what)	£	

When did the AOB start?

When does the AOB end?

Supporting Evidence Required – Please provide the following:

- Most recent bank statement for all bank accounts for the last two months
- Evidence of any outstanding debts including credit cards statements, energy bills, rent or mortgage arrears letters
- any sources of credit such as cash cards, credit cards, store cards, cheque cards, cheque accounts, overdraft facilities, loan arrangements
- what steps have you taken to minimise your outgoings
- any other special circumstance of which we are aware

Declaration

The information I have given is true and correct

Please sign and date the form below (if you have a partner they should also sign below)

You

Date

Partner

Date

If someone else has filled in this form on your behalf, please say why below and ask them to sign.

Reason

--

Name

--

Date

--

Signature

--

Telephone number

--

Email address

--