



WARRINGTON

Borough Council

SECTION 13A OF THE LOCAL GOVERNMENT FINANCE ACT 1992

Discretionary Council Tax Relief

April 2023

1. Introduction

Section 13A (1)(c) of the Local Government Finance Act 1992 provides the council with a discretionary power to discount the amount of council tax that is payable on a case-by-case basis or to specify a specific class where several council taxpayers may fall into a group due to similar circumstances.

2. The Interests of Council Taxpayers

There is a financial implication to the council of reducing the amount of council tax liability and so any award will only be made where it is reasonable to do so having regard to the interests of council taxpayers who ultimately fund any discount.

3. How to Claim a Discretionary Reduction

The application for a Section 13A discretionary reduction should be submitted as follows:

- The application must be made by the liable person to pay Council Tax or by someone authorised to act on their behalf.
- Applications for Section 13A reductions must be made to the Local Taxation Team in writing under the title of Section 13A Discount Application and email to: counciltax@warrington.gov.uk or by letter to: Benefits and Exchequer Services, Warrington Borough Council, East Annex, Town Hall, Sankey Street, Warrington, WA1 1UH.
- The application must include evidence of hardship or exceptional circumstance.
- The Council may request any reasonable evidence in support of an application. Separate claims must be made in respect of different dwellings and/or council tax accounts.

4. Discretionary Relief Considerations

Each application will be considered on its individual merits. However, some or all the following criteria should be met for each case:

- There must be evidence of financial hardship or personal circumstances that justifies a reduction in council tax liability. Where an application is made in respect of financial hardship, evidence of all income and expenditure will be required to enable a full assessment to be undertaken.
- The charge payer must satisfy the Council that all reasonable steps have been taken to resolve their situation prior to application.
- All other eligible discounts / reliefs / support have been awarded.

- The charge payer does not have access to other assets that could be used to pay council tax.
- The situation and reason for the application must be outside of the charge payer's control.
- The amount outstanding must not be the result of wilful refusal to pay or culpable neglect.
- The power to reduce under this section will be considered taking account of all circumstances and any reduction will take into consideration the public purse as Council's council taxpayers fund Section 13 (A) discounts.

5. Amount of Relief

The Council will decide how much relief to award based on the applicant's circumstances and any relief to be awarded is entirely at the Council's discretion.

The maximum paid would be no more than the amount of Council Tax outstanding after all other eligible discounts / reliefs / benefits have been awarded.

Usually such payments are a 'one off' payment and will not be repeated.

Any Discretionary Payment award granted will be made by crediting the award value to the Council Tax account to which it applies reducing the amount of council tax outstanding.

Applicants will not receive cash or any other type of payment or refund.

6. Decision and Appeals

The Council will notify the applicant in writing of the outcome of their request. Where the request for a discretionary discount award is unsuccessful, or not met in full, the Council will explain the reasons why the decision was made.

Any award is discretionary, but the applicant does have the right of appeal. Any appeal needs to be made in writing or via email and titled 'SECTION 13A APPEAL' and sent by email to: counciltax@warrington.gov.uk or by letter to Benefits and Exchequer Services, Warrington Borough Council, East Annex, Town Hall, Sankey Street, Warrington, WA1 1UH.

The Council will then consider whether the customer has provided any additional information against the required criteria that will justify a change to the decision.

The Council will review and respond to an appeal within two months of the request by the applicant. The Council will inform the applicant of the decision in writing.

Under Section 16 of the Local Government Finance Act 1992, 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 mentioned above.

7. Fraud

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 will seek to recover the value of any award made

because 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 and which may incur additional costs.

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