



St. Helens
Council

Council Tax

Discretionary Discount Policy

(under Section 13A(1)c of Local Government Finance Act 1992)

Version 1.1

23 May 2018

Version	Date	Reference	Comment / Amendments
1.0	26/03/2013	DED 0197 2012/13	
1.1	23/05/2018	CORP000326	Care Leavers added. Minor drafting changes.



Council Tax Discretionary Discount Policy

1. Introduction

- 1.1. The Local Government Finance Act 1992 (amended), provides billing authorities with additional discretionary powers to reduce Council Tax liability where national discounts and exemptions cannot be applied. This can relate to individuals or groups of taxpayers who have similar circumstances.
- 1.2. Council Tax legislation provides a range of discounts, exemptions and reductions that have the effect of reducing the amount of Council Tax due. Applicants should claim these discounts first before making an application under this policy.
- 1.3. The cost of this policy is borne by the local authority and the decision to provide a discount will be considered against the needs of other local taxpayers. This policy covers the following circumstances:
 - (a) Exceptional financial hardship
 - (b) Care leavers
 - (c) Uninhabitable properties damaged by fire or flooding
 - (d) Other circumstances

2. Exceptional Financial Hardship

- 2.1. St Helens Council has a local Council Tax Reduction scheme which provides support, through a discount, to those deemed to be within financial need. The scheme has been designed to take into account the financial and specific circumstances of households through the use of applicable amounts, premiums and income disregards.
- 2.2. Applicants are expected to have applied and qualified for Council Tax Reduction before making an application for exceptional financial hardship. They will also be expected, where possible, to be taking proactive action to alleviate their current financial hardship, including:
 - (a) seeking new employment opportunities;
 - (b) working additional hours;
 - (c) moving to a lower banded property;
 - (d) reducing outgoings; or
 - (e) maximising benefit entitlement.

As such, priority will be given to applicants who are unable to work due to long-term sickness, disability or caring responsibilities.

- 2.3. Applications for exceptional financial hardship should be made in writing, using the approved online form at www.sthelens.gov.uk/counciltax. Information

provided on other application forms for financial support, including Discretionary Housing Payments (DHP) or local welfare assistance, may also be used to assess help under this policy.

- 2.4. Applications will be considered, by a decision maker within the Benefits and Local Taxation Service, on a case by case basis taking into account the following factors:
- (a) Current household composition and specific circumstances including disability or caring responsibilities.
 - (b) Current financial circumstances. The applicant will be expected to provide details of their income and outgoings. In considering an applicant's financial circumstances it is expected that priority debt, such as: council tax, rent or mortgage payments, is prioritised over unsecured loans.
 - (c) Action(s) being taken by the applicant to alleviate any shortfall between income and outgoings.
 - (d) Alternative means of support that may be available to the applicant, including:
 - (i) re-profiling council tax payments or other debts;
 - (ii) applying a Discretionary Housing Payment;
 - (iii) maximising entitlement to other welfare benefits;
 - (iv) reassessing spending priorities.
- 2.5. The period and level of the discretionary discount will be determined based on the criteria in section 2.5 above. In certain circumstances, it may be appropriate to refer the applicant for financial literacy, money advice or a debt advice services prior to making a decision.

3. Care Leavers

- 3.1. A discretionary discount of up to 100% is available to care leavers, where St Helens Council has:
- (a) corporate parenting responsibilities; and
 - (b) the care leaver is liable or jointly liable for Council Tax within the borough.
- 3.2. The discount will be applied after other discounts or exemptions have been awarded, including Council Tax Reduction. It is available to care leavers aged between 18 and 24 years. It will cease on the care leaver's 25th birthday.
- 3.3. The maximum award period is 36 months. This can be applied over one or multiple periods, subject to the discount not exceeding 36 months in total.
- 3.4. Applicants will be required to complete a *Care Leaver's Discount Form*. The application will be verified with information held by the People's Services Department.

- 3.5. The discount will normally apply from the date of application. Backdate requests will be considered on a case by case basis taking into account Council Tax arrears.
- 3.6. Applications for a care leaver to be treated as disregarded for Council Tax purposes where they are not liable pay to Council Tax will be considered in exceptional circumstances on a case by case basis.

4. Uninhabitable properties damaged by fire or flooding

- 4.1. St Helens Council will consider requests for relief from other persons, who through no fault of their own have experienced a crisis or event that has made their property uninhabitable (e.g. fire, flood or other natural disaster), where the taxpayer remain liable to pay Council Tax and for which they have no recourse for compensation. Applications under this category will normally require a property to be inspected prior to relief being awarded.
- 4.2. The Strategic Director of Corporate Services, or nominee, will consider applications on a case by case. In arriving at this decision, consideration will be made whether it is appropriate to award a discretionary discount having taking into account the needs of local taxpayer as a whole.

5. Other circumstances

- 5.1. The Council will consider other applications on a case by case basis. Applications should be made in writing detailing the reasons why a discretionary discount should be awarded.
- 5.2. The Strategic Director of Corporate Services, or nominee, will consider applications on a case by case. In arriving at this decision, consideration will be made whether it is appropriate to award a discretionary discount having taking into account the needs of local taxpayer as a whole.

6. Decisions and appeals

- 6.1. The Council will notify the applicant within 28 days of receiving sufficient information to make a decision.
- 6.2. If an applicant is not satisfied with the decision, they can request in writing within 28 days for the decision to be independently reviewed.
- 6.3. If they are still not satisfied with the decision they may, in certain circumstances, be allowed to make an appeal to the Valuation Tribunal Service.

7. Reporting changes in circumstances

- 7.1 Applicants must report relevant changes in their circumstances within 21 days of a change occurring. Failure to promptly report a relevant change in circumstance may result in a fine being issued.

8. Fraudulent Claims

- 8.1. Anyone who tries to claim a discretionary discount under this policy by falsely declaring their circumstance or providing a false statement or evidence may have committed an offence under the Fraud Act 2006. The Council will investigate all allegations of fraud and may take criminal proceedings or apply other sanctions in appropriate circumstances.

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