

Executive Committee

14 March 2017

Council Tax Discretionary Discount

For Decision

Portfolio Holder(s)

Cllr P Barrowcliff

Senior Leadership Team Contact:

Jason Vaughan, Strategic Director

Report Author:

S Dawson, Head of Revenues and Benefits

Statutory Authority

Local Government Finance Act 1992 (as amended)

Purpose of Report

- 1 For Committee to consider the applications received for Council Tax discretionary discount.

Officer Recommendations

- 2 That Committee considers the application for Council Tax discretionary discount listed at Appendix 1.

Reasons for Recommendation

- 3 To ensure that the applications are properly considered having regard to the individual merits of each case.

Background and Reason Decision Needed

- 4 Under Section 13A of the Local Government Finance Act 1992, Councils have the discretion to award Council Tax discounts of up to 100% of the amount due. Discounts can be awarded on an individual basis or in respect of a specific class of property or Council Taxpayer.
- 5 Any application for discretionary discount must be considered on its individual merits. The costs of any such discount awarded are met from the Council's General Fund.
- 6 Where a Council grants a discretionary discount it can be made for a specific period or can be for a period where the end date is not specified.
- 7 Committee is asked to consider the applications for Council Tax discretionary discount which are listed at Appendix 1.

Implications

Footnote

Issues relating to financial, environmental, economic and equalities implications have been considered and any information relevant to the decision is included within the report.

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