

Management Committee

17 April 2018

Council Tax Discretionary Discount

For Decision

Briefholder(s)

Cllr J Cant – Finance & Assets

Senior Leadership Team Contact:

J Vaughan, Strategic Director

Report Author:

S Dawson, Head of Revenues & Benefits

Statutory Authority

L Local Government Finance Act 1992 (as amended)

Purpose of Report

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

Recommendations

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

Reason for Decision

- 3 To ensure that the application is properly considered having regard to the individual merits of the 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 application for Council Tax discretionary discount which is listed at Appendix 1.

Implications

Appendices

Appendix 1: Council Tax discretionary discount application

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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