

Management Committee

5 March 2019

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 applications received for Council Tax discretionary discount.

Recommendations

- 2 That Committee considers the applications 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 applications 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.

Report Author: Stuart Dawson

Telephone: 01305 211925

Email: s.c.dawson@westwey.gov.uk

Date: 14 February 2019