



## **Council Tax Section 13A Relief Policy and Procedures**

## 11 January 2016 City of Lincoln Council – Executive Appendix 4

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### Document control

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# **Council Tax Section 13A Relief Policy and Procedures**

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# **Section 1**

## **Background Information**

### **Section 13A Relief Background**

#### **1.1 Nationally**

Section 13A of the Local Government Finance Act 1992 allows the council to reduce the amount of Council Tax payable where national discounts and exemptions cannot be applied. The council has the right to choose whether to use powers on a case by case basis ie: on the grounds of exceptional financial hardship or to specify certain classes of use where several taxpayers may fall into a group due to similar circumstances.

#### **1.2 Locally**

There is a financial implication to awarding discounts under Section 13A as the Council has to find all awards without any Government support and this therefore has a direct impact on the taxpayers of City of Lincoln.

## **Section 2**

### **Statement of Objectives**

City of Lincoln Council recognises that it must be able to respond flexibly to the needs of its taxpayers and that it wishes to support strong and sustainable local communities.

In order to comply with Council priorities value for money in the delivery of services needs to be achieved, as well as addressing issues such as protecting the poorest people in Lincoln.

Section 13A awards will be used to help mitigate any unforeseen or exceptional hardship circumstances that threaten taxpayers' ability to pay the council tax or to remain in their homes.

As there is a financial implication when awarding discounts under Section 13A because the Council has to fund all awards from its own funds without any Government support, any such awards must meet certain criteria to ensure they offer value for money to the districts taxpayers.

## **Section 3**

### **The Policy**

#### **3.1 Section 13A Scheme**

The council will consider making a Section 13A award to applicants who meet the qualifying criteria, as specified in this policy. All applications will be considered on their individual merits. Council Tax accounts in joint names should make joint applications for Section 13A Relief.

#### **3.2 Applying for Section 13A Relief**

Features of the scheme are that:

- it is discretionary
- the applicant does not have a statutory right to a payment
- other than the normal appeal against the application of a discretionary function by Judicial Review there is no right to a statutory appeal of any application decision. However, in the interests of fairness, the council will operate an internal review procedure for appeals.

In order for an application to be considered it should be made in writing using the form at Appendix A and submitted to the Council Tax Section.

#### **3.3 Eligibility Criteria**

When determining an application consideration will be made to:

- the applicants personal circumstances
- the applicants evidence of hardship
- the applicants not having access to assets or savings that could be realised to pay the Council Tax
- any other eligible discounts, reliefs or exemptions that could be awarded
- the Council Tax account and if it is in arrears the Council must be satisfied that non-payment is not due to wilful refusal or culpable neglect.

### **3.4 Awarding Section 13A Relief**

In deciding whether to make a Section 13A award we must have regard to the applicants' circumstances and in order to do this reasonable evidence may be requested in support of their application. This may include:

- Income and expenditure statements;
- Any sources of credit for example cash cards, credit cards, store cards, overdraft facilities and loan arrangements;
- Any help which is likely to be available from other sources;
- Any special circumstances of which the Council may be aware.

Council taxpayers will be expected to make contact with external agencies for assistance eg: Citizens Advice, Money Advice etc.

The Council will decide how much to award based on all the applicants circumstances and will be at the Council's discretion.

All decisions will be made by the Revenues and Benefits Manager in conjunction with the Council Tax Administration Team Leader, or by officers of at least equal seniority as and when required.

### **3.5 Payment of an award**

All awards will be made by crediting the award value to the Council Tax account to which it applies. The relief will only be paid to a maximum of the end of the tax period to which it is claimed and will not automatically continue to reduce a future year's liability, as it is a short term assistance only and should not be considered a way of reducing the Council Tax long term.

### **3.6 Notification**

The Council will aim to notify the applicant of the outcome of their request within 5 working days of the date that the decision is made. This will be in writing and will detail:

- The amount of the award (if appropriate)
- The period of the award (if appropriate)
- Provide details of how the award will be made (if appropriate)
- The reasons why a decision was made (if unsuccessful)
- The rights of appeal (if appropriate)

### **3.7 Right of Appeal**

Section 13A awards are administered under the Local Government Finance Act 1992 and are not subject to a statutory appeals process. However, in the interests for fairness the Council will accept a taxpayer's request for a reconsideration of a decision where the Council has not awarded a discretionary relief or where the taxpayer feels the award should be increased.

Requests for an appeal should:

- Be made in writing;
- Be received within 21 days of receipt of the initial decision notice;
- Be signed by the applicant or their representative
- Include full reasons and evidence for the appeal.

Decisions on appeals will be made by the Director of Resources in conjunction with the Head of Shared Revenues and Benefits, or by officers of at least equal seniority as and when required.

The Council will aim to notify a taxpayer of its decision on the appeal within 21 days of receiving the request.

It is not in the Valuation Tribunal's jurisdiction to investigate an Authority's decision not to exercise its discretion in individual cases. In these instances the Council taxpayer should make an application before the High Court for a judicial review.

### **3.8 Overpayments**

If the Council becomes aware that the information contained in an application for Section 13A relief was incorrect or that relevant information was not declared either intentionally or otherwise, the Council may seek to recover the value of any award made as a result of that application. The award will be removed from the Council Tax account and any resulting balance will be subject to the normal methods of collection and recovery applicable to such accounts.

### **3.9 Fraud**

The Council is committed to the fight against fraud in all its forms. Any applicant who tries to fraudulently claim a Section 13A relief might have committed an offence under the Fraud Act 2006 and the matter will be investigated and dealt with appropriately. This could lead to criminal proceedings.



## **Section 4**

### **Monitoring**

The Council is committed to its responsibility to equality and fairness and will ensure that people are treated fairly and given fair chances. The scheme aims to give the fairest outcomes to everyone regardless of race, gender reassignment, age, disability, religious beliefs, sex or sexual orientation.

This policy will be monitored and reviewed to ensure it has been applied fairly and consistently.

**For further information please contact the Council Tax  
Section on 01522 873355**

**Other Languages**

All written communication will be available in alternative languages, large print or braille where identified or on request.

If you have difficulty in understanding anything in this document, please go to the Council Offices, where we can call in an interpreter for you through the National Interpreting Service.

City of Lincoln  
City Hall  
Beaumont Fee  
Lincoln  
LN1 1DD

**FRENCH**

Si vous avez besoin d'éclaircissements au sujet de ce document, veuillez vous rendre au City Hall, Beaumont Fee, Lincoln ou tout autre Council office, où nous pourrions faire appel à un interprète par le biais du National Interpreting Service.

**POLISH**

Jeżeli masz trudności ze zrozumieniem tego dokumentu, zgłoś się do urzędu miasta w City Hall, Beaumont Fee w Lincoln lub do innego urzędu należącego do rady miejskiej, w którym wezwiemy tłumacza z National Interpreting Service.

**PORTUGUESE**

Se tiver dificuldade em compreender qualquer coisa neste documento, por favor dirija-se à City Hall, Beaumont Fee, Lincoln ou qualquer outra repartição do município, onde poderemos chamar um interprete para si através do Serviço Nacional de Interpretação.

**TURKISH**

Bu belgeyi anlamakta zorlanırsanız, Beaumont Fee, Lincoln Belediyesi'ne ya da herhangi başka bir belediye meclisi ofisine gidin; National Interpreting Service aracılığıyla size bir çevirmen sağlanacaktır.

## BENGALI

এ ডকুমেন্টের কোন কিছু বুঝতে যদি আপনার অসুবিধা হয়, তাহলে দয়াকরে দয়াকরে সিটি হল (City Hall), বিউমন্ট ফি (Beaumont Fee), লিনকন (Lincoln) অথবা অন্য যে কোন কাউন্সিল অফিসে যান, যেখানে ন্যাশনাল ইন্টারপ্রিটিং সার্ভিস -এর মাধ্যমে আমরা আপনার জন্য একজন ইন্টারপ্রিটার বা দো-ভাষীকে ডাকতে পারবো।

## FARSI

اگر شمادر باره اسناد مشکل داشته باشید ، لطفاً باهال مرکزی ، بیمونت فی ، لینکولن ویا به دفتردیگر انجمن بروید و ما میتوانیم از طریق سرویس قومی با مترجم زنگ بزنییم.

## SORANI

ئەگەر زەحمەتیت ھەیە لە تیگە یشتنی ھەر شتێک لەم بەلگەنامەیەدا، تکایە برۆ بۆ *City Hall*, *Beaumont Fee*, *Lincoln* یان ئۆفیس ھەر شارەوانیەک (کاؤنسلێک) ی تر، کە دەتوانین مۆتەر جیمێت بۆ بانگ بکەین لە ڕێگەی خزمەتگوزاری میلیی بۆ وەرگیران (تەرجومە) ھو.

## KURDISH

Eger hun di vê dokumane de difahmkirina hin tiştan de astengî dikîşinin, ji kerema xwe re herin City Hall û Beaumont Fee, Lincoln bibînin, an jî ji karmendê şaredariyê yekî din bibînin. Em ê ji we ra ji serwîsa wergerandina netewî wergerckî peyda bikin.

## RUSSIAN

Если Вам трудно понять что-либо в настоящем документе, просим обращаться в городской совет по адресу: City Hall, Beaumont Fee, Lincoln, или любое другое учреждение Совета, где мы можем вызвать для Вас переводчика через «Национальную службу устных переводов».

## CZECH

Pokud potřebujete vysvětlení na tomto dokumentu najdete na radnici, Beaumont Fee, Lincoln ani s jakoukoli funkcí Rady, Kde můžeme nazvat tlumočnickou prostřednictvím Národního tlumočnické služby.

## SLOVAK

Ak potrebujete vysvetlenie na tomto dokumente nájdete na radnici, Beaumont Fee, Lincoln ani s akoukoľvek funkciou Rady, Kde môžeme nazvať tlmočníka prostredníctvom Národného tlmočnickej služby

## LATVIAN

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Ja jums ir nepieciešams skaidrojums par šo dokumentu, lūdzu, dodieties uz City Hall, Beaumont maksa, Lincoln vai jebkuru Padomes biroju, kur mēs varam zvanīt tulks, izmantojot Valsts mutiskās tulkošanas dienestu

**LITHUANIAN**

Je reikia paaiškinimo šis dokumentas eikite į Rotušė, Beaumont Fee, Lincoln ar bet Tarybos biure, kur mes galime skambinti vertėją per Nacionalinę žodžių tarnybos

DRAFT



City Hall  
Beaumont Fee  
Lincoln  
LN5 5PQ  
Telephone: (01522) 873355  
Email: [counciltax@lincoln.gov.uk](mailto:counciltax@lincoln.gov.uk)  
Web: [www.lincoln.gov.uk](http://www.lincoln.gov.uk)

**APPLICATION FOR COUNCIL TAX REDUCTION UNDER SECTION 13A  
OF THE LOCAL GOVERNMENT FINANCE ACT 1992**

Please note that if a joint bill has been issued then the application must also be made in joint names.

Name of Applicant(s)	Telephone Number
	Email Address
Contact Address	Address of property for which relief is being claimed
Owners Name(s)	Is the property currently vacant? Yes <input type="checkbox"/> No <input type="checkbox"/>
What is the value of equity in the property?	£
Is the property currently marketed for sale? Yes <input type="checkbox"/> No <input type="checkbox"/>	Please provide details of marketing agent/estate agent for this property
Is the property currently marketed for rent? Yes <input type="checkbox"/> No <input type="checkbox"/>	Please provide details of marketing agent/estate agent for this property

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Please provide details of any other properties or land owned by yourself and value of any rental income you are in receipt of

If you have left a property empty to move to more suitable accommodation or to receive or provide care due to old age, disablement, illness, alcohol or drug misuse or mental disorder then please provide details below

Please provide the detailed reasons why you are applying for a reduction in Council Tax. This should fully explain the circumstances that are creating financial difficulty and how long you expect these circumstances to continue

Has an application for Council Tax Reduction been made?

Yes ☐

No ☐

Are you receiving financial assistance from any other source?

Yes ☐

No ☐

Please provide details

Have you approached any organisation to assist with your current financial situation such as Citizen Advice Bureau / Money Advice etc.?

Yes ☐

No ☐

Please provide details

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Please provide details of any stocks/shares/savings/ money you may have or money you are owed

Please provide any additional information you may wish to provide in support of your application

Your application will not be processed unless the enclosed financial information sheet is completed and returned.

All applicants must provide documentary evidence in support of their claim. At a minimum these should include the following:

- Confirmation of all income received
- Bank statements
- Any additional information to support the application
- Written details of any savings/stocks/shares

I declare that the information I have given on this form is complete and accurate, to the best of my knowledge.

I understand that a copy of this form may also be sent to Lincs2Advice who may be able to offer me further advice and assistance.

I also understand that whilst this application for relief is pending I am not entitled to withhold payment of the council tax due to the council.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Full Name (please print): \_\_\_\_\_

**Data Protection** – We are asking for this information in accordance with the provisions of the Council Tax (Administration & Enforcement) Regulations 1992 (Reg. 3) and the Data Protection Act 1998, S.29. It will be used to help us determine your liability for and collect your Council Tax. It may be shared with other sections of this Council, with other Councils and with other public bodies to determine eligibility for Housing Benefit, liability for Council Tax, to collect Council Tax, to assess and collect other Taxes and Duties, to help detect and prevent fraud, to help detect and prevent crime and to carry out public duties.

**Please return your completed form to  
City of Lincoln Council, PO Box 1257, Lincoln, Lincolnshire, LN5 5PQ**



City Hall  
Beaumont Fee  
Lincoln  
LN5 5PQ  
Telephone: (01522) 873355  
Email: [counciltax@lincoln.gov.uk](mailto:counciltax@lincoln.gov.uk)  
Web: [www.lincoln.gov.uk](http://www.lincoln.gov.uk)

## Council Tax – Financial Statement for Section 13A Application

Account Reference Number:

Name of Applicant:

Address:

Income	Amount	Weekly/Monthly
Wages	£	
JSA/Income Support	£	
Working Tax Credit	£	
Disabled Tax Credit	£	
Child Tax Credit	£	
Retirement Pension	£	
Works Pension	£	
Guaranteed Pension Credit	£	
Savings Credit	£	
Child Benefit	£	
Incapacity Benefit/ESA	£	
Maintenance	£	
Non Dependant Contribution	£	
DLA	£	
Any other Income	£	
Total Income	£	
Expenditure	Amount	Weekly/Monthly



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Rent/Mortgage	£	
Council Tax	£	
Water Rates	£	
House Insurance	£	
Gas/Electricity/Fuel	£	
Housekeeping	£	
Telephone/Mobile	£	
TV Rental	£	
TV Licence	£	
Travel Expenses	£	
Car Running Costs (Petrol, Oil)	£	
Car insurance	£	
Car Tax	£	
Car Repayments	£	
Catalogues	£	
Loans		
Credit Card/Store Cards	£	
Hire Purchase	£	
Fines	£	
Child Care	£	
Clothing	£	
Other Expenses (please detail)	£	
Total Expenditure	£	

WARNING: Deliberately giving false information could lead to prosecution.

I DECLARE that the information I have given on this form is complete and accurate to the best of my knowledge.

I understand that City of Lincoln Council may check and cross-reference this information against other databases held within the Local Authority.

Signed

Dated