



**North East
Derbyshire**
District Council

Council Tax – Section 13A Reduction

28 – March 2024

Equalities Statement

North East Derbyshire District Council is committed to equalities as an employer and when delivering the services it provides to all sections of the community.

The Council believes that no person should be treated unfairly and is committed to eliminating all forms of discrimination, advancing equality and fostering good relations between all groups in society.

Access for All statement

You can request this document or information in another format such as large print or **language** or contact us by:

- **Phone** - [01246 231111](tel:01246231111)
- **Email** - connectne@ne-derbyshire.gov.uk
- **Text** - [07800 00 24 25](tel:07800002425)
- **BSL Video Call** – a three way video call with us and a BSL interpreter. It is free to call Northeast Derbyshire District Council with Sign Solutions, you just need Wi-Fi or mobile data to make the video call, or call into the offices at Wingerworth.
- Call with [Relay UK](#) – it is a free phone service provided by BT for anyone who has difficulty hearing or speaking. It's a way to have a real time conversation with us by text.
- **Visiting** our [offices](#) at Wingerworth – 2013 Mill lane, [S42 6NG](#)

CONTROL SHEET FOR [Section 13A Council Tax Reduction]

Policy Details	Comments / Confirmation (To be updated as the document progresses)
Policy title	Section 13A Council Tax Reduction
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Relevant Cabinet Member (if applicable)	
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Partnership involvement (if applicable)	
Final policy approval route i.e. Cabinet/ Council	Cabinet
Date policy approved	
Date policy due for review (maximum three years)	June 2026
Date policy forwarded to Performance & Communications teams (to include on Intranet, and website if applicable to the public)	

Contents

1. Introduction.....	5
2. Scope	5
3. Principles	5
4. Statement	6
4.1 Eligibility Criteria	6
4.2 Applying for a Section 13A Reduction.....	6
4.3 Evidence Requirements	7
4.4 Decision Making.....	7
4.5 Appeals Process.....	8
4.6 Change of Circumstances	8
4.7 Overpayments.....	8
4.8 Fraudulent Applications	8
5. Responsibility for Implementation	8
6. Appendices (if applicable).....	9

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1. Introduction

[Section 13A of the Local Government Finance Act 1992](#) provides the Council with a discretionary power to reduce the amount of Council Tax which a person is liable to pay. This also includes power to reduce a Council Tax bill to a nil balance.

To implement the Section 13A Council Tax reduction, the legislation states that each Council Tax billing authority in England must make a scheme specifying the terms and eligibility for the reduction.

Requests for a reduction will be through an application process and is discretionary determined by the Council's Revenues and Benefits department.

There is a financial implication to the council if reducing the amount of Council Tax liability, therefore any award will only be made in extreme circumstance where it is reasonable to do so and all other options have been exhausted. This will have due regard to the interest of Council Tax payers, who ultimately fund any reduction.

2. Scope

Any resident living in the district of North East Derbyshire who is liable for Council Tax billing can make a request for a Council Tax reduction in line with this policy.

An advocate/appointee or a recognised third party acting on a residents behalf will also adhere to this policy.

The Policy will provide guidance for Council Officers advising, assessing and making decisions on Section 13A Council Tax Reduction applications.

The Policy will have due regard to the following national legislation:

- Equalities Act 2010
- GDPR
- The Local Government Finance Act 1992
- The Council Tax (Administration and Enforcement) Regulations 1992

3. Principles

The policy links to the Council's corporate vision as follows:

- A place where people will prosper
- A place where people will feel safe, happy and healthy

The policy links to the Council's corporate aims by;

- Enhancing our residents' quality of life, including;
 - Protecting the most vulnerable, and
 - Actively preventing homelessness

4. Statement

Every liable Council Taxpayer is entitled to make an application for a discretionary Section 13A Council Tax reduction. Although, the reduction will only be granted to Council Taxpayers in exceptional circumstances and will normally be for a short-term period.

The Council will consider making a Section 13A reduction to persons who meet the qualifying criteria, as specified in this policy. All applications will be assessed on their individual merits.

4.1 Eligibility Criteria

The Council has the discretion to reduce or remit the Council Tax payable in respect of dwellings in its area, by either a;

- (a) Persons whom the authority considers to be in financial need, or
- (b) Persons in classes consisting of persons whom the authority consider to be, in general, in financial need.

All applications will be considered on its own merits, however when assessing an application, the following factors will be considered

- There must be evidence of financial hardship or unforeseen, exceptional circumstances to justify any reduction.
- Establish if the difficulties are short term that can be resolved by the rescheduling of instalment payments
- All other eligible discounts/exemptions must have been explored prior to the application being made.
- Whether the Council Tax Payer/s have access to other funds/assets that could be used to pay the Council Tax
- The historical payment record of the Council Tax Payer.
- The Council must be satisfied that the amount outstanding must not be the result of wilful refusal to pay or culpable neglect.
- The Council will not allow any reduction for a Council Tax empty property charge if the property is not being used as anyone's sole or main residence.

4.2 Applying for a Section 13A Reduction

Applications should be made using the form that is available on the North East Derbyshire District Council's website at www.ne-derbyshire.gov.uk or by telephoning 01246 217600.

All relevant supporting information will need to be supplied either with the application or within 28 days from the date of a request for supporting evidence from the Council.

Failure to provide the evidence as requested may result in the application being refused.

Council Tax accounts with more than one liable party must make a joint application and evidence must be supplied in respect of all parties.

As Council Tax liability is determined by legislation the Council is unable to amend the names of the liable person/s for the purpose of the application.

4.3 Evidence Requirements

The Council reserves the right to undertake any enquiries considered necessary, which may include verification of the information provided or a home visit.

The evidence required will be determined by the circumstances of the applicant/s but may include the following, however the list is not exhaustive;

- A detailed explanation of the circumstances that have given rise to the application.
- An indication of the amount of reduction that the applicant is requesting and frequency of the reduction, for example, one instalment or the whole balance.
- A full breakdown of the applicant's household income and expenditure.
- An explanation of the steps already taken to resolve difficulties to help meet the applicant's Council Tax liability.
- A declaration of any substantial assets owned by the applicant/s, for example, property, motor vehicles, boats (the list is not exhaustive).
- Bank statements for the last 12 months (or longer).
- Savings accounts.
- Letters from the landlord, or mortgage provider, showing that the applicant may lose their home.
- If evidence cannot be provided, details of why this cannot be provided will be required.

4.4 Decision Making

All decisions will be made by the Revenues and Benefits Manager or a senior nominated officer within the Revenues and Benefits Team.

The applicant will be notified of the decision in writing within 7 working days from the date the decision has been made.

Where a reduction is awarded the notification will include;

- The amount of reduction
- The applicable period of the reduction
- When the award will be applied

If the Council Tax reduction application is successful it will be credited to the council tax account to which it applies.

If the Council Tax reduction application is refused the notification will include;

- The reason for the refusal

- Appeals process

4.5 Appeals Process

If an applicant does not accept the decision to refuse the reduction an appeal must be submitted in writing to the Revenues and Benefits Manager clearly explaining the reasons for the appeal. All appeals must be submitted within one calendar month of the decision being made.

If the reward is still refused and the applicant thinks the council has made the wrong decision the applicant has a right to appeal to the Valuation Tribunal Service which is an independent judicial body. Further information can be found at www.valuationtribunal.gov.uk

4.6 Change of Circumstances

Any applicant's change of circumstances must be reported to the Revenues and Benefits Manager to re assess the awarded reduction and/or the agreed timeframes.

The award will end if:

- The liable person/s change
- The council tax payer enters any form of formal insolvency
- The council tax payer's financial circumstances significantly alter

4.7 Overpayments

If the Council becomes aware of any information provided that is incorrect or are aware of information that has not been declared then the Revenues and Benefits Department may seek to recover the value of any reduction that has been granted.

The value of the reduction may be removed from the Council Tax account which may result in an outstanding balance. This will be subject to the Council's normal methods of collection and recovery.

Any suspicion that a fraudulent act has been committed may lead to criminal proceedings.

4.8 Fraudulent Applications

If a reduction has been made because of a false or fraudulent application the Council reserves its right to withdraw the reduction award. The Council will consider prosecuting any applicant who makes a false statement or provides fraudulent evidence in support of an application.

5. Responsibility for Implementation

Revenues and Benefits Manager – Revenues and Benefits department
Revenues and Benefits Officers – Revenues and Benefits department

6. Appendices (if applicable)

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