



HUNTINGDONSHIRE DISTRICT COUNCIL COUNCIL TAX DISCRETIONARY RELIEF POLICY

1. Background

- 1.1 Section 13A(1)(c) of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012 gives Huntingdonshire District Council (HDC) discretionary powers to reduce the amount of Council Tax a person has to pay. It can be used for individual cases or classes of case. HDC has not specified any class of case in which liability is to be reduced, but will consider claims on an individual basis.
- 1.2 The cost of awarding any such discounts is fully borne by HDC.

2. Statement of objectives

- 2.1 The Council will only consider an application to use its discretionary powers to reduce the amount of Council Tax due, in exceptional circumstances. In doing so, regard will be given to the following:
 - financial and/or personal circumstances
 - steps taken by the applicant to resolve the situation themselves

3. Applying for a discretionary reduction

- 3.1 All applications must be made in writing, or by electronic communication, by the taxpayer or someone authorised to act on their behalf. This should set out all of the circumstances on which the application is based.
- 3.2 Applications may be accepted in the current financial year and up to three months after, or within three months of an amended bill being issued as a result of a change in valuation band.
- 3.3 The Council may request any reasonable evidence in support of the application.

4. Awarding a discretionary reduction

- 4.1 The amount of reduction will be determined by a Council officer based on the amount of Council Tax owed and the individual circumstances of the taxpayer and is entirely at HDC's discretion.

- 4.2 The amount of the award may be adjusted, at any time, following a change to the applicant's circumstances.
- 4.3 A decision will be made after considering the following:
- there must be evidence of financial hardship or personal circumstances that justifies a reduction in Council Tax
 - the taxpayer must satisfy the Council that they have taken all reasonable steps to resolve their situation prior to making an application
 - the taxpayer must have made an application for Council Tax Support, if appropriate
 - the taxpayer must have applied for any appropriate discount or exemption
 - whether the taxpayer has access to other assets that could be used to pay the Council Tax, and,
 - the amount of Council Tax outstanding must not be the result of refusal to pay or a fraudulent act.
- 4.4 The Council will notify the taxpayer in writing setting out the reasons for the decision.
- 4.5 Any reduction will then be applied to the Council Tax liability and a revised bill will be produced and sent.
- 5. Review of decision**
- 5.1 If the taxpayer is dissatisfied with the Council's decision, they can request a review of that decision by a senior officer.