

**LOCAL GOVERNMENT FINANCE ACT 2012 CONSEQUENTIAL AMENDMENTS
(Report by the Overview & Scrutiny (Economic Well-Being))**

1. INTRODUCTION

- 1.1 At its meeting held on 7 March 2012, the Overview and Scrutiny Panel (Economic Well-Being) has been informed that as a result of further changes to legislation, there is a need to consider amendments to the schemes for Council Tax Support and Council Tax exemption arrangements. Specifically Members' attention has been drawn to the need to introduce a Council Tax Discretionary Relief Policy, amend the Council's fraud arrangements and amend the Council Tax technical reforms before 1st April 2013. This report summarises the Panel's discussions.

2. THE PANEL'S DELIBERATIONS

- 2.1 In considering the proposal to introduce a Discretionary Relief Policy for Council Tax, the Head of Customer Services has explained that there is now a legislative requirement to state the procedure through which a person can apply for discretionary relief. Members have noted that the cost of any applications granted under the scheme would need to be met in its entirety by the Council. In contrast, should the Head of Customer Services choose to use alternative powers to write-off Council Tax debts, the cost would be shared between the precepting authorities.
- 2.1 With regard to the provisions within the Discretionary Relief Policy, the Panel has suggested that it should specify a period in which the Council will notify the taxpayer of its decision in writing. Members are of the view that this should be within a period of 28 days and the Head of Customer Services has agreed to amend the Policy accordingly. In response to a question regarding the appeals process for dissatisfied applicants, the Panel has been informed that as this is a discretionary matter there is no independent statutory route of appeal. It will, however, be possible to have a decision reviewed via the Council's Complaints process.
- 2.2 The Panel has discussed the proposal to amend the Council Tax Local Class C discounts scheme. The draft scheme suggests that renewal applications for Class C discount are only considered after an occupation period of six weeks. However, Members are of the opinion that 3 months might be a more appropriate timescale.


.3. RECOMMENDATIONS

- 3.1 The Cabinet is recommended to
- a) adopt the Council Tax Discretionary Relief Policy with effect from 1 April 2013 and authorise the Head of Customer Services to determine claims under the policy;

- b) adopt the Council Tax Reduction Schemes (Detection of Fraud and Enforcement) (England) Regulations 2013 to allow for the investigation, prosecution and recovery of alleged Council Tax Support fraud when these Regulations become law and authorise the Head of Customer Services to investigate fraud and implement these regulations;
- c) amend the Council Tax Local Class C discounts scheme to provide for a renewal application to require at least 3 months occupation before a new Class C discount can be awarded; and
- d) authorise the amendment of the Council's Scheme of Delegation accordingly.

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