

# **Application for Discretionary Council Tax Reduction under Section 13A of the Local Government Finance Act 1992**

## **Guidance to applicants**

Section 13A (1) (c) of the Local Government Finance Act 1992 (as inserted by Section 76 of the Local Government Act 2003) allows local authorities to reduce the amount of council tax payable in relation to individual cases or class(es) that it may determine and where statutory reductions cannot be applied.

A person who is liable to pay council tax on a chargeable dwelling has the right to apply to the council for a reduction in the amount of council tax due to be paid. Reductions are available via statutory rebate schemes for council taxpayers on low incomes or discount schemes for sole residents and personal exemptions.

The council can reduce the amount of council tax payable to such an amount as it thinks fit, for a period of time it thinks is reasonable including reducing the amount to zero.

The council has the right to choose whether to use its powers on a case by case basis or to specify a class of use. A class of use is where several people who pay council tax fall into a group because their circumstances are similar. For example council tax payers that have had to leave their homes due to flooding.

Any application made under Section 13A of the Local Government Finance Act 1992 should be one of last resort and any entitlement to local council tax support, discounts or exemptions should be exhausted prior to an application being made.

## **Eligibility**

Any reductions will be applied to a defined class or to an individual council taxpayer and made in accordance with the policy and is intended as short term assistance rather than a way of reducing council tax liability on a long term basis. Awards will be for a maximum of 12 months only and will take into account the level of arrears or council tax charge and the extent to which the criteria or guidelines are met.

Each case will be considered on its individual merits.

Requests for reductions in council tax liability (occupied or empty tax) will need to be submitted from the council tax payer, their advocate/appointee or a duly authorised third party acting on his/her behalf.

The request must set out the circumstances on which the application is based and any hardship or personal circumstances relating to the application.

The application will require a full income and expenditure breakdown (financial statement) of the applicant, together with that of any other household members.

The council may request reasonable relevant evidence in support of the application.

The council tax payer or applicant must satisfy the council that all reasonable steps have been taken by him/her to resolve their own situation prior to application.

The council will not normally award a reduction to cover non-dependent deductions.

If it is proven that a reduction has been made as a result of a false or fraudulent claim the council

The revenues manager will determine individual section 13A (1) (c) reductions up to a limit of £2,000 per financial year and with a maximum of £6,000; any reductions above this amount will be referred to the managing director.

**APPLICATION FOR COUNCIL TAX Section 13 A DISCRETIONARY DISCOUNT.**

Please complete this application form.

Please write clearly in **black** ink using **BLOCK CAPITALS**

\*Please note that if a joint council tax bill has been issued then the application must also be made in joint names

Name of applicant/s: .....

Contact Address: .....  
.....

Telephone: .....

Email Address: .....

Address of property for which relief is being claimed: .....  
.....  
.....

Council tax account reference number:

Owners Name/s: .....

Is the property currently vacant? YES/NO

What is the current market of the property? £

If there is outstanding mortgage on the property please advise the amount? .....

Is the property currently marketed for sale? \*YES/NO

\*Please provide details of marketing agent/ estate agent for the property  
.....

Is the property currently marketed for rent? \*YES/NO

\*Please provide details of marketing agent/estate agent for the property  
.....

Please provide details of any other properties 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 abuse or mental disorder, then please provide details below:  
.....  
.....

Has an application for Local Council Tax Support 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/ Welfare Rights 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.

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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. (Continue on a separate sheet if necessary).

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Please provide details of steps that have been taken to resolve your circumstances prior to submitting this application;

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*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. As 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**

## **Declaration**

I declare that the information given on this form is, to the best of my knowledge, accurate and complete. I am aware that if I make a false statement or withhold information in order to obtain a Discretionary Council Tax discount, the Council will ask me to pay any amount of Council Tax arrears that may arise and I may be subject to a penalty or prosecution.

I understand that a copy of this form may also be sent to the Welfare Rights 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 Council Tax due to the Council.

Signed: .....Capacity of person signing:..... Date  
..... Daytime telephone number: .....  
Email address .....

*If you have any queries relating to completion of the form please do not hesitate to contact us.  
01983 823901*

*For information: In line with Data Protection law we may use information you give us  
to prevent or detect fraud or other crimes.*

*We may also share it with other Council Services or public organisations if they need it to carry  
out their legal duties.*



## **PRIVACY NOTICE**

The Isle of Wight Council as data controller, will process your personal information contained in this application in accordance with the Data Protection Act 1998.

Information may be shared with other departments within the Council for the recovery of any debts owed to the Council and to identify persons responsible for Business Rates and/or Council Tax & bringing empty/properties back into use.

Please note that the Council may share your information in the absence of consent, for the purpose of crime prevention or detection, in accordance with the law. To read the full Privacy Notice please visit [www.iwight.com/revsandbens](http://www.iwight.com/revsandbens) "Your Information".

## FINANCIAL INFORMATION SHEET

Name of Owner 1: .....

Address of Owner 1: .....  
.....

### Income

Delete as applicable 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 £

D L A £

Any Other Income £

Total Income £

Expenditure

Delete as applicable

Weekly/Monthly

Rent/Mortgage £

Council Tax £

Water Rates £

House Insurance / Life Insurance £

Gas/Electricity/Fuel £

Housekeeping/Fuel £

Telephone/Mobile £

TV Licence £

Travel Expenses £

Car Running Costs (Petrol, Oil etc.) £

Car Insurance £

Car Tax £

Catalogues £

Loans £

Credit/Store Cards £

Hire Purchase/Credit Repayments £

Fines £

Child Care £

Clothing £

Other Expenses (please specify) £

Total Expenditure £

I declare that the information I have given is true and complete and I authorise the council to check the information if it wishes to do so. I undertake to notify the council immediately, in writing, of any changes in the personal or financial circumstances of myself and any member of my household.

I am aware that if I make a false statement or withhold information in order to obtain discretionary council tax discount, the council will ask me to pay any amount of Council Tax arrears that may arise.

Signed .....

Date .....