



Council Tax Discretionary Relief Policy

This amended policy is effective from 9 August 2024.



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Introduction and Purpose

Council tax is payable on domestic properties and funds many of our local services. The actual amount payable depends on the property itself and on the circumstances of those who are liable. There are a number of statutory discounts, disregards and exemptions available under council tax legislation for people and properties in certain circumstances.

However, we recognise that some people will struggle to pay their council tax and this policy aims to provide support to those who need it most.

Section 13A(1)(c) of the Local Government Finance Act 1992 (as amended in 2012) provides councils with the discretion to reduce liability for council tax as they think fit. This includes the power to reduce the chargeable amount to nil.

The power may be used in relation to individual cases or by determining particular classes of case. A class of case is a group of council taxpayers who share a particular circumstance.

This policy provides support to:

- People in severe financial hardship or other exceptional circumstances (Section A)
- Bristol care leavers living in the Bristol City Council area (Section B)

Section C of this policy applies in all cases and must be read and understood by all applicants.

Any discount awarded under this provision is applied to the remaining liability after all other applicable discounts and exemptions have been awarded. An award can only be made for the council tax liability and not for any court costs applied to the account.

This policy sets out the council's framework for exercising its discretion to award relief under this legislation.



Section A: People in severe financial hardship or other exceptional circumstances

Eligibility criteria

The council will consider applications on a case-by-case basis.

The applicant must:

- be the person liable for council tax
- have applied for all applicable discounts and exemptions
- have applied for Council Tax Reduction, if eligible to do so, before applying for discretionary relief (Council Tax Reduction is the support scheme awarding discounts to council tax for those on a low income)
- not have other assets that could be used to pay council tax
- satisfy the council that all reasonable steps have been taken to alleviate their situation prior to making an application. This includes speaking to the council to discuss an affordable payment arrangement
- show that they are in severe financial hardship with insufficient funds for basic and essential needs, such as food, heating and medical expenses

When considering an application, we will also have regard to:

- any other occupiers who could be expected to contribute towards the council tax liability
- any arrears on the account and the reasons for this

The council will consider applications from those who do not meet the above criteria, but whose circumstances are otherwise exceptional.

Applying for Discretionary Relief

Applications must be made in writing or by electronic communication by methods set out on the authority's website at the time and should include details of how the applicant meets the criteria. Applications must be



completed by the applicant or by an appointee or representative authorised by the applicant to act on their behalf.

The council may require further evidence or information to make an informed decision on the application. Evidence required may include, but is not limited to, details of income and expenditure, including outstanding debts and debt repayments, details of any capital and assets and details of ill health confirmed by a medical professional.

Such evidence and information as the council considers reasonable should be provided upon request, within 1 month of the request date. The council may extend the time limit where it feels it is reasonable to do so. Where the requested evidence and information is not provided by the applicant, the council will make a decision based on the evidence and information it already holds.

Decisions

Revenues and Benefits officers will make decisions on applications under delegated powers.

The council will make a decision within 14 days of the application and all supporting evidence and information being received or as soon as reasonably practicable thereafter.

If the application is successful, the relief will be applied directly to the council tax account, reducing or clearing the liability.

Period of relief

The relief will start from the date the application is received and will not be backdated, except in exceptional circumstances.

Relief will be granted for limited periods and will end on the date specified in the decision, or on:

- the date the council tax liability ends, or
- the date the applicant's financial circumstances change,



whichever is the earliest.

Applicants must notify the council of any changes in their circumstances that they could reasonably expect could affect their eligibility for relief within 21 days of the date the change occurs.

Applicants will need to reapply for further relief for subsequent periods, if their circumstances remain the same. Automatic invitations to reapply will not be issued. The council may be less likely to grant further relief if the applicant is unable to demonstrate that they have taken suitable steps to manage their finances.

Section B: Care leavers

Bristol City Council is passionate about improving the lives and life chances of our care leavers. We recognise that care leavers are among the most vulnerable groups in our society, and by granting up to 100% discretionary relief from council tax, the council will be providing practical help and financial assistance to care leavers whilst they are developing independent lives and their life skills.

Bristol City Council aims to provide financial assistance with council tax bills to support our care leavers from the age of 18 until their 25th birthday.

The discretionary relief will be awarded only after entitlement to other legislative discounts or exemptions have been applied (except Council Tax Reduction) and will be awarded to all Bristol care leavers living in the Bristol City Council area with effect from 1 April 2018 irrespective of the date of their application.

Definition

A care leaver, for the purposes of this policy, is defined as a young person aged 18 – 25 who was formerly a child in the care of Bristol and then became a care leaver being either a former relevant child or a person qualifying for advice and assistance as defined by The Children Act 1989 and is liable for council tax on a dwelling within the Bristol City Council area.



Criteria

Care leavers that meet the definition above will be eligible to apply for discretionary relief. Care leavers who are solely liable for council tax will be awarded 100% relief on the amount of council tax they are liable to pay after statutory discounts and exemptions have been applied. Where a care leaver is jointly liable with another person/s, a proportionate award will be made according to their individual circumstances. We would look to award relief of 50% if there is one other tenant, or 33% if there are two other tenants, however each case will be treated on its facts. Where a property is occupied only by care leavers, 100% discretionary relief will be applied.

No reduction will be made for care leavers of other authorities living within the Bristol boundary, and no assistance will be provided for Bristol care leavers who are living outside the Bristol boundary.

Application process

Applications must be completed by the care leaver or by an appointee or representative authorised by the applicant to act on their behalf.

Forms will be available from the care leaver's Personal Advisor or from the Revenues Service.

Upon receipt of an application in the Revenues Service, an officer will verify the status of the care leaver from council records and assess the relief.

Relief will be made directly by a reduction in liability on the council tax account and notification that relief has been granted will be by way of the council tax bill.

The Revenues Service will undertake periodic reviews appropriate to the individual circumstances of each case.

The care leaver (or their appointee or a recognised third party acting on his/her behalf) must notify the council of any change of circumstances which may impact the council tax charge within 21 days.



Section C: All applications

Fraud and error

The council reserves the right to reduce, withdraw or reverse an award of discretionary relief where the application is found to be based in whole or in part on a misrepresentation, the applicant failed to disclose a material fact or the relief granted by the council was incorrect.

Any overpaid discretionary relief will be reclaimed through the relevant council tax account and collected and recovered under the Council tax (Administration and Enforcement) Regulations 1992.

The council is committed to tackling Fraud. If an applicant attempts to claim the relief by making a false declaration or submitting false evidence, they may have committed an offence. Such matters will be investigated.

Review of decisions

An applicant may write to the council asking for a review of the decision. This should set out the reasons for disagreeing with the decision and include any supporting information and evidence.

The Council will review the decision within 14 days of receiving the request and all supporting evidence and information or as soon as reasonably practicable thereafter.

Requests for review will be considered by officers independent of the ones making the original decision.

If the applicant is dissatisfied with the outcome of the review, they can make an appeal against their liability to the Valuation Tribunal. The applicant must allow the council 2 months to respond before making an appeal which should be made within 4 months of writing to the council. The Valuation Tribunal is independent of the council and there is no charge for making an appeal. Further details can be found on the [Valuation Tribunal Service](#) website.