

Report to Cabinet
10 December 2014
Report of Executive head of business relationship management and democracy
Subject Council tax hardship relief policy

Item

13

KEY DECISION

Purpose

To consider the implementation of the *Council tax hardship relief policy*.

Recommendation

To approve the *Council tax hardship relief policy*

Corporate priorities

The report helps to meet the corporate priority A prosperous city.

Financial implications

The entire cost of hardship relief will be borne by the billing authority

An indicative level of hardship relief for a single award would be approx. £800, based on a council tax band D property for a period of 6 months. However this cannot be accurately predicted as it will depend on the number and nature of relief applications.

Ward/s: All wards

Cabinet member: Councillor Waters- deputy leader and resources

Contact officers

Anton Bull - executive head for business relationship management and democracy 01603 212326

Tracy Woods - business relationship manager 01603 212140

Background documents

None

Report

1. Norwich City Council has created a Council Tax Reduction Scheme (CTRS), to award discounts to customers who are in receipt of benefit or are on low incomes.
2. Section 13A of the Local Government Finance Act 1992 (1) (c) gives power to a billing authority to reduce council tax to such an extent, or further extent if CTRS has been awarded, as the billing authority for the area in which the dwelling is situated thinks fit.
3. Section 13A (1) (c) enables Norwich City Council to award council tax hardship relief on a case-by-case basis, or to specify a class of case. A class of case is where several people who pay council tax fall into a group because their circumstances are similar.
4. The purpose of the policy is to specify how Norwich City Council will administer requests for relief from payment of council tax from customers experiencing severe financial hardship, and to indicate factors that we will consider when deciding if the relief should be granted.
5. The policy enables the council to demonstrate that it is consistent and transparent in its approach, giving due consideration to the interests of local council tax payers, but sufficiently flexible to consider individual circumstances.
6. In exercising a discretionary power the council is required to act in a reasonable manner and a decision under these powers may be challenged under a judicial review. This policy will help in minimising the risk of a decision found to be unreasonable in these circumstances however the policy does build in a review process for dissatisfied council tax payers.
7. The draft Norwich City Council policy is at appendix A
8. Administration and publication of these reliefs will be undertaken by LGSS on behalf of the council. Council tax payers will be required, where possible, to complete an application form in each case.
9. Claims will be determined by the executive head of business relationship management and democracy, taking into consideration the guidance and policy.
10. Reviews will be undertaken by the chief finance officer

Integrated impact assessment



NORWICH
City Council

The IIA should assess **the impact of the recommendation** being made by the report

Detailed guidance to help with completing the assessment can be found [here](#). Delete this row after completion

Report author to complete

Committee:	Cabinet
Committee date:	10 December 2014
Head of service:	Anton Bull
Report subject:	Council Tax Hardship Relief Policy
Date assessed:	24/11/2014
Description:	Approval and implementation of the council tax hardship relief policy

	Impact			
Economic (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Finance (value for money)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Other departments and services e.g. office facilities, customer contact	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
ICT services	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Economic development	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Financial inclusion	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	The policy provides a framework to allow a decision to be made based on the individual circumstances of the applicant.
Social (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Safeguarding children and adults	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<u>S17 crime and disorder act 1998</u>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Human Rights Act 1998	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Health and well being	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Equality and diversity (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Relations between groups (cohesion)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

	Impact			
Eliminating discrimination & harassment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Advancing equality of opportunity	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Environmental (please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Transportation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Natural and built environment	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Waste minimisation & resource use	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Pollution	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Sustainable procurement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
Energy and climate change	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
(Please add an 'x' as appropriate)	Neutral	Positive	Negative	Comments
Risk management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	

Recommendations from impact assessment

Positive

Negative

Neutral

Issues