



NORWICH
City Council

Norwich City Council Council Tax Hardship Relief Policy

Version 1 10 December 2014

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Introduction

Section 13A of the Local Government Finance Act 1992 (1) (c) gives power to a billing authority to reduce 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.

Section 13A (1)(c) therefore 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.

The purpose of this document 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.

This policy enables the council to demonstrate that it is consistent in its approach but sufficiently flexible to consider individual circumstances.

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, CTRS will always be considered in the first instance for customers requiring help paying their council tax.

The policy

1. General principles

1.1. Applications

Requests for reductions in council tax liability under Section 13A (1)(c) of the Local Government Finance Act 1992 should be made in writing by the customer claiming the reduction, or a party authorised by the applicant. Where an application in writing is not possible the council will consider alternative forms of application.

The request must set out the circumstances upon which the application is based and any hardship or personal circumstances concerning why the relief is required.

There must be evidence of hardship or personal circumstance that justifies a reduction in council tax liability.

The customer must not have access to assets or savings that could be realised and used to pay council tax.

Applications will be granted in exceptional circumstances and where other eligible discounts, reliefs, exemptions, discretionary housing payments, valuation office/valuation tribunal action or appeals have been considered.

Details of the applicant's financial circumstances are required. Evidence can include, but is not limited to, household income and expenditure details (using an Income and Expenditure form such as the National Debt Line budget form), utility and household bills. Evidence may be requested that is relevant to the application (e.g. income and expenditure details, evidence of illness).

No costs will be borne by the authority in the provision of this evidence.

Where information or evidence requested has not been received within 21 days the council will determine the application on the basis of the evidence and information in its possession.

1.2. Decisions and reviews

Each application will be decided on its individual merits however in determining relief Norwich City Council will take into consideration

- This policy,
- Relevant legislation and guidance documents
- The interests of Norwich city council tax payers
- The impact of granting a relief if it was to go against the authority's wider objectives for the local area
- Other reliefs / grants awarded to the council tax payer

The council may refuse to award discount where lack of information and evidence does not enable the council to reach an informed decision regarding the applicant's circumstances.

The amount of relief to be awarded will be at the council's discretion, and will take into consideration the amount of debt and the extent to which the guidelines are met. The maximum award shall not exceed 100% of the liability on any day.

Claims will be determined by the executive head of business relationship management and democracy.

The council will aim to make a decision within 4 weeks of receiving the application with all supporting evidence. The decision notice will detail:

- The amount of the award (if appropriate)
- The period of the award (if appropriate)
- Details of how to ask for reconsideration or obtain information about the decision
- Provide details of how the award (if any) will be made

Asking for a review

Any council tax payer may make a request for a review only where there

- is additional information not available at the time of the original decision or
- are good grounds to believe the application or supporting information was not interpreted correctly at the time the decision was taken

A request for a review should be made in writing to the council within 4 weeks of notification of the original decision supplying the additional supporting information.

Reviews will be considered by the council's chief finance officer.

1.3. Requirements to make payments of amounts falling due

Council tax payers should endeavour to pay any amounts of council tax that fall due whilst an application is pending. In the event that payments are not received as due the Council may continue with its normal recovery procedures.

If the council tax account is in arrears, the council must be satisfied that non-payment was not due to wilful refusal or culpable neglect to pay the tax.

1.4. Award period

The start date of the award will be determined on a case by case basis taking into consideration the date of the application and the period for which the exceptional circumstances have been in existence prior to the claim having been made.

The relief will be granted until the period of hardship ceases or to the 31 March of the Council Tax year the claim is received, whichever is the earlier. It will not

automatically continue to reduce a future year's liability. If hardship continues beyond the 31 March a new claim will need to be resubmitted.

The relief is intended as short-term assistance only and must not be considered as a way of reducing council tax long term.

2. Equalities and monitoring

The council is committed to its responsibility to equality and fairness. The council will ensure that people are treated fairly and given fair chances. This scheme aims to give the fairest outcomes to everyone regardless of race, gender reassignment, age, disability, pregnancy and maternity, religion or belief, sex or sexual orientation, marital or civil partnerships status and/or disability.

We will be monitoring and regularly reviewing the policy, and discounts or exemptions granted under the policy, to ensure the policy is applied fairly.

The monitoring will be undertaken by looking at the number of requests received, the level of successful requests as well as how much in total is awarded in each financial year under the scheme.

This policy has been created to ensure compliance with all existing legislation and should be read in conjunction with the council's CTRS, as well as those that relate to fraud, corporate debt policy, corporate debt principles and vulnerable customers.

3. Continued effectiveness of this policy

Where minor amendments need to be made to ensure the continued effectiveness of this policy such amendments will be made after consultation with the deputy leader and resources portfolio holder.