

Meeting of:	Cabinet
Date of Meeting:	Monday, 15 April 2019
Relevant Scrutiny Committee:	Corporate Performance and Resources
Report Title:	Council Tax Discretionary Relief
Purpose of Report:	To gain Cabinet's approval to implement a policy in order to grant Discretionary Council Tax Reduction in accordance with the provisions contained in section 13A (1) (c) of the Local Government Finance Act 1992 as amended.
Report Owner:	Leader and Cabinet Member for Performance and Resources
Responsible Officer:	Carys Lord - Head of Finance, Resources
Elected Member and Officer Consultation:	No Elected Members have been consulted. Exchequer Manager - Resources
Policy Framework:	This is a matter for executive decision by Cabinet
<p>Executive Summary:</p> <ul style="list-style-type: none"> • This report proposes that Cabinet approves the implementation of a formal policy in order to grant Discretionary Council Tax Reduction in accordance with the provisions contained in section 13A (1) (c) of the Local Government Finance Act 1992 as amended • The policy sets out the circumstances and information that will be taken into consideration when making a decision to award Discretionary Council Tax Reduction under section 13A (1) (c) of the Local Government Finance Act 1992 as amended. 	

Recommendations

- 1.** That Cabinet formally recognises the current process for awarding discretionary relief by adopting the Discretionary Council Tax Reduction Policy as attached at Appendix A to this report in relation to any valid application received and accepted by the Council.
- 2.** That Discretionary Council Tax Reduction will only be awarded after all other discounts, exemptions and Mandatory Council Tax Reduction has been awarded.
- 3.** That the award will commence from the date the application is received and any backdated period will be considered depending on the merits of each individual application.

Reasons for Recommendations

- 1.** To create a policy for Discretionary Council Tax Reduction in accordance with the provisions contained in section 13A (1) (c) of the Local Government Finance Act 1992.
- 2.** To formally adopt the current process for awarding Discretionary Council Tax Reduction in accordance with the provisions contained in section 13A (1) (c) of the Local Government Finance Act 1992 and dealing with any subsequent appeals that may be received.

1. Background

- 1.1** Section 13A (1) (c) of the Local Government Finance Act 1992 (introduced by section 76 of the Local Government Act 2003 and substituted by section 10 of the Local Government Finance Act 2012), provides the Council with the discretion to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine.
- 1.2** The power under section 13A (1) (c) includes the power to reduce an amount to nil and may be exercised in relation to a particular case or by determining a class of case in which liability is to be reduced to an extent provided by the determination.
- 1.3** The procedure adopted by the Council for determining applications received in relation to discretionary reductions under section 13A (1) (c) was approved by Cabinet on the 2nd June 2010 and was delegated to the Director of Finance, ICT and Property (or in her absence the Head of Financial Services) in consultation with the Leader. Where applicants appealed an officer decision, the matter would then be taken to Cabinet for consideration.
- 1.4** Following the substitution of section 13A (1) (c) by section 10 of the Local Government Finance Act 2012, a challenge was made to the Valuation Tribunal. Following the decision before the Tribunal President, Professor Graham Zellick QC on the 27th May 2014, it was established that there was a statutory right of appeal to the Valuation Tribunal.

- 1.5** During these proceedings, the Tribunal President listed a number of points which he stated were designed to assist billing authorities, council tax payers, Tribunal members and Tribunal clerks. These points included the fact that whilst there is no statutory requirement for a scheme governing discretionary relief, compliance with a scheme or policy may help in persuading the Tribunal that the original decision was correct.
- 1.6** As it was established that there was a statutory right of appeal to the Valuation Tribunal any application that is now received is first considered and determined by a senior officer within the Exchequer Service. If the charge payer is aggrieved by the decision then the matter is considered further by the Head of Finance in consultation with the Leader. If the charge payer remains dissatisfied then they are advised of their statutory right to appeal to the independent Valuation Tribunal rather than the Council's own Cabinet members. This process is outlined in the Policy Document - Council Tax Discretionary Reductions, attached at Appendix A

2. Key Issues for Consideration

- 2.1** Under Section 13A (1) (c) of the Local Government Finance Act 1992 (as inserted by Section 10 of the Local Government Finance Act 2012), the Council has the power to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine.
- 2.2** As a consequence of the decision by Professor Graham Zellick QC, then it is clear that a general policy for dealing with discretionary relief under Section 13A (1) (c) would assist the Council when dealing with appeals before the Valuation Tribunal.
- 2.3** The policy aims to provide a transparent and equitable way of determining applications received for discretionary council tax reduction under section 13A (1) (c).
- 2.4** Through delegation by Cabinet, the Discretionary Council Tax Reduction can be considered on a case by case basis with the decision being made at officer level as outlined in the Policy Document at Appendix A. Cabinet can decide to create a class of discount to apply to a certain group(s) as it previously has with Care Leavers. Under each option the cost is borne by all Council Tax payers in the Vale of Glamorgan.
- 2.5** It is anticipated that the actual number of individuals that will qualify is relatively small. This is because in the majority of cases other exemptions and reductions are available, which includes reductions based on income levels through the Council Tax Reduction Scheme where the amount may be reduced to nil. All applicants must claim any appropriate statutory reductions prior to the application being considered by the Council.

3. How do proposals evidence the Five Ways of Working and contribute to our Well-being Objectives?

- 3.1** The development of a policy to apply Discretionary Council Tax Reductions will help to meet the needs and expectations of our citizens who find themselves in exceptional circumstances and crisis situations.
- 3.2** The awarding of Discretionary Council Tax Reductions will provide financial assistance to residents who would otherwise be unable to meet their council tax liability in times of crisis. This contributes to the Well-being outcome of a Healthier Wales by assisting with the mental wellbeing of citizens.

4. Resources and Legal Considerations

Financial

- 4.1** The cost of awarding Section 13A Discretionary Council Tax Reductions has to be funded from within the total income generated by Council Tax. As a consequence of this the Council will only consider using its powers to reduce council tax liability for any council tax payer or class of payer in exceptional circumstances. It is anticipated that the overall total cost of awarding discounts under Section 13A (1) (c) will not exceed £15,000 per annum

Employment

- 4.2** None

Legal (Including Equalities)

- 4.3** The relevant legislative provisions are contained in the Local Government Finance Act 1992.
- 4.4** A consultation exercise was undertaken between the periods 11th January 2019 to the 1st March 2019. A report outlining the findings is attached at Appendix B.
- 4.5** The results obtained from the consultation indicated that there was no apparent equality impact on any of the protected equality group.
- 4.6** This proposal positively impacts upon citizens who find themselves in exceptional circumstances and crisis situations.

5. Background Papers

Appendix A - Policy Document - Council Tax Discretionary Reductions

Appendix B - Consultation Report

Appendix C - Equality Impact Assessment



Vale of Glamorgan Council

Discretionary Council Tax Reduction Policy

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Section 1 - Introduction

- 1.1 This policy has been adopted to provide assistance to Council Tax payers where there is clear evidence that an individual or group of individuals have exceptional circumstances which are not as a result of negligence on their part.
- 1.2 The policy will be administered by the Council and all Council Taxpayers will be notified of the availability of the policy within the explanatory notes that are available on the Council's website. The appropriate web link will be provided with each council tax bill issued.
- 1.3 This policy specifically alludes to the grant of Discretionary Council Tax Reduction in accordance with the provisions contained in section 13A (1) (c) of the Local Government Finance Act 1992.
- 1.4 It is proposed that the Discretionary Council Tax Reduction will apply in exceptional circumstances, such as crisis situations and exceptional financial hardship and that any application under this policy will be considered from 1st April 2019.

Section 2 - Legal Background

- 2.1 Under Section 13A (1) (c) of the Local Government Finance Act 1992 (as inserted by Section 10 of the Local Government Finance Act 2012), the Council has the power to reduce liability for Council Tax in relation to individual cases or class(es) of cases that it may determine and where it is considered appropriate to do so.

A summary of Section 13A (1) (c) is set out below :

- Where a person is liable to pay council tax in respect of any chargeable dwelling, the billing authority for the area in which the dwelling is situated may reduce the amount which he or she is liable to pay to such extent as it thinks fit.
 - The power under subsection (1) includes the power to reduce an amount to nil.
 - The power under subsection (1) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.
- 2.2 The cost of awarding Section 13A (1) (c) Discretionary Council Tax Reduction has to be funded from within the total income generated by council tax.
- 2.3 As a consequence of this the Council will only consider using its powers to reduce council tax liability for any council tax payer or class of payer in exceptional circumstances.
- 2.4 Each case will be determined on its own merits based on the application form and supporting information.

Section 3 - Eligibility Guidelines

- 3.1 Section 13A (1) (c) allows the Council the discretion to provide assistance to Council Taxpayers where either the existing legislation does not provide a discount, exemption or reduction or in such circumstances where the Council feels that the level of discount or reduction is insufficient given the exceptional circumstances involved. When deciding on whether to grant a discretionary award, the Council will consider each application on its merits.

Any decision made will be without reference to any budgetary considerations notwithstanding the fact that any awards must be balanced against the needs of local taxpayers who will ultimately pay for a reduction in Council Tax income. Likewise, the period of any reduced liability will be considered in conjunction with the circumstances of the Council Taxpayer. For the purposes of administration of the scheme, the Council will use its discretionary powers to grant a reduction in Council Tax within any of the following categories:-

a) Exceptional Financial Hardship

In accordance with Section 13A (1) (b) of the LGFA 1992, this Council has a Council Tax Reduction Scheme which provides support, through a reduction, to those who need assistance to meet their Council Tax liability. The scheme is designed to take account of both the financial position and the specific circumstances of individuals, including the composition of their household.

Applications will still be accepted under the Discretionary Council Tax Reduction Policy for people who have qualified for support under the Council Tax Reduction Scheme but remain in exceptional financial hardship. In the first instance the Council would expect a taxpayer to ascertain if any discounts, exemptions or eligibility for a Council Tax Reduction under the Council Tax Reduction Scheme will apply before an application is considered.

The application for Discretionary Council Tax Reduction must be made by the person who is liable for the Council Tax payments or their advocate/appointee (with written consent) detailing the information required in the application.

As part of the application process under the Discretionary Council Tax Reduction Policy, all applicants must undertake **all** of the following:-

- The appropriate application form for Discretionary Council Tax Reduction must be submitted completing all relevant sections.
- Details of other occupiers must also be advised in the application.
- Applicants must provide full details of income and expenditure with appropriate evidence to support the information contained in their application.
- The taxpayer must confirm that they have no access to assets that could be realised and used to pay the Council Tax liability.

The following factors will be considered when assessing the application under this policy:-

- The Council and applicant will explore other alternatives for payment, such as deferred payment arrangements and reductions in non-essential expenditure to meet the outstanding liability.
- Current financial circumstances.
- The circumstances of the applicant at the time the Council Tax liability arose.
- Determine what action(s) the applicant has taken to alleviate the situation;
- Consider alternative means of support that may be available to the applicant, such as applying for a Discretionary Housing Payment to meet rent costs and maximising other state benefits where applicable.

b) Crisis Situation (e.g. Fire or Flood)

The Council will consider requests for assistance from council taxpayers who, through no fault of their own, have experienced a crisis or event that has made their dwelling uninhabitable e.g. due to fire or flooding, where they remain liable to pay council tax and for which they have no recourse for compensation nor have recourse to any statutory exemptions or discounts.

All such requests must be made in writing detailing the exact circumstances of any reduction in the liability required and specifying when the situation is expected to be resolved.

The Council will consider applications on a case by case basis in consultation with other services or organisations as appropriate. Any reduction will be applied where they remain liable to pay council tax and for which they have no recourse to any statutory exemptions or discounts or where the crisis or event is not covered by any insurance policy.

c) Other Circumstances

The Council will consider requests from Council Taxpayers for a reduction in their liability based on other exceptional circumstances not specifically mentioned within this policy. However, the Council must be of the opinion that the circumstances relating to the application warrant further reduction in their liability for council tax having regard to the effect on other Council Taxpayers.

No reduction in liability will be granted where a statutory exemption or discount could be granted or where it would conflict with any resolution, core priority or objective of the Council.

3.2 Changes in Circumstances

The Council may revise any discretionary reduction provided under this policy where the applicant's circumstances have changed.

The taxpayer agrees that they will inform the Council immediately either by telephone, by email or in writing about any changes in their circumstances which might affect the claim under this policy. Failure to do so may result in the withdrawal of the reduction granted for the year and the requirement to repay any outstanding amount to the Council. All changes in circumstances must be notified within 21 days.

3.3 Award and Duration

Both the amount and the duration of the award will be determined at the discretion of the Council and will be done so on the basis of the evidence supplied and the circumstances and merits of each application received.

The award will normally commence from the date of the application and will only be backdated where the Council Taxpayer can show good cause as to why they did not apply at the relevant time.

Any award that is made will be on a "one off" basis and will either be for part of the charge or the full charge. There will be no continuation of the award beyond the end of the financial year, unless a further application is received and approved.

Any awards that are made will be directly credited to the council tax account of the individual or individuals concerned, thereby reducing the amount of council tax payable.

3.4 Principles of the Policy

All applications will be treated on their own merits although the following principles will be applied in each case:

- There must be clear evidence of exceptional circumstances which are not as a result of negligence on the applicant's part.
- Any other reductions from the council tax charge that may be applicable must have already been claimed by the applicant.
- The Council Taxpayer must have taken reasonable steps to resolve the situation before making the application.
- The applicant must provide any appropriate information that is requested by the Council in respect of the claim within 28 days of receipt of the request from the Council.
- The Council Taxpayer does not have access to other assets that could be used to pay the charge.

Section 4 Claim for Discretionary Council Tax Reduction

- 4.1 Claims can either be made in writing by the applicant concerned or their advocate/appointee with their written consent.

- 4.2 The application must be made promptly and relate to the current financial year, unless the Council Taxpayer can show good cause as to why they did not apply at the relevant time. The application must be supported by all appropriate evidence. Depending on the detail of the request the Council may then write and request supplementary information which must be provided within 28 days.
- 4.3 Applications should either be made by post or email to counciltax@valeofglamorgan.gov.uk

Section 5 Determination of Applications

- 5.1 Determination of entitlement/awards will be made on the recommendation of the Exchequer Service.
- 5.2 Through delegated powers senior officers within the Exchequer Service will consider any applications received.
- 5.3 Determination of appeals against the initial decision of the Exchequer Service will be made by the Head of Finance and the Leader.

Section 6 Notification

- 6.1 Once all of the appropriate information is received the Council will make a decision within 28 days or as soon as is reasonably practicable thereafter.
- 6.2 The Council will then write to the applicant to notify them either of the award that is to be made or to explain to them why they do not qualify.

Section 7 - Appeals

- 7.1 The Council will accept an applicant's written request for a further review of its decision as long as this is received within 28 days of the original decision where the opportunity will be available to provide additional information where appropriate.
- 7.2 If the decision is challenged by the applicant the request will then be considered further by the Head of Finance and the Leader and a reply will be issued within 2 months notifying the applicant concerned of the decision.
- 7.3 If the initial decision is not reversed an appeal form will be enclosed with the decision letter allowing the applicant to make a further appeal to the Valuation Tribunal for Wales who are independent from the Council. Should the applicant decide to progress the appeal then the form must be completed and returned to the Valuation Tribunal within 2 months of the final decision letter.

Version Number	001
Date Document Published	January 2019
Approved By	Cabinet
Approval Date	XXXXX
Document Owner	Carys Lord
Date For Review	April 2020



**Discretionary Council Tax
Reduction**

Consultation Report

Background

Section 13A (1) (c) of the Local Government Finance Act 1992 (introduced by section 76 of the Local Government Act 2003 and substituted by section 10 of the Local Government Finance Act 2012), provides the Council with the discretion to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine.

The power under section 13A (1) (c) includes the power to reduce an amount to nil and may be exercised in relation to a particular case or by determining a class of case in which liability is to be reduced to an extent provided by the determination.

The proposed policy aims to provide a transparent and equitable way of determining applications received for discretionary council tax reduction under section 13A (1) (c).

The cost of awarding Section 13A Discretionary Council Tax Reductions has to be funded from within the total income generated by Council Tax. As a consequence of this the Council is proposing that it will only consider using its powers to reduce council tax liability for any council tax payer or class of payer in exceptional circumstances.

Methodology

The consultation was made available online and was displayed on social media in order to provide stakeholders with an opportunity to respond.

The consultation clearly indicated that the Council were proposing to adopt a policy for the awarding of discretionary council tax reduction in three distinct circumstances, these being:

- Where the applicant was experiencing exceptional financial hardship;
- Where a crisis situation had occurred (e.g. fire or flood);
- Where other exceptional circumstances could be shown.

All stakeholders were then invited to answer a number of questions on the criteria that the Council were proposing when using its discretion.

The questions asked were designed to gain an understanding of whether stakeholders felt that the Council's proposals were the best approach when using its discretion. In order to gain this understanding, the following questions were asked:

1. Do you agree or disagree with the following criteria:
 - Where there is exceptional financial hardship;
 - Where there is a crisis situation (e.g. fire or flood);
 - Where there are other exceptional circumstances.
2. Do you have any comments on the above?

3. Any other suggestions?

Online responses to the consultation were encouraged as the preferred method. Where written responses to the consultation were submitted via post or by e-mail then the stakeholder was directed to the Council's website.

Results

A total of 27 responses were received from all stakeholders. From the 27 responses received not all stakeholders answered every question.

From the 27 responses received in respect of the consultation, 22 (88.0%) of the responses were supportive of the Council's proposal to award a discretionary reduction in cases of exceptional financial hardship whilst 3 (12%) disagreed with the proposal. The remaining 2 responses did not indicate a preference.

From the 27 responses received in respect of the consultation, 22 (88.0%) of the responses were supportive of the Council's proposal to award a discretionary reduction in cases where a crisis situation had occurred whilst 3 (12%) disagreed with the proposal. The remaining 2 responses did not indicate a preference.

From the 27 responses received in respect of the consultation, 23 (88.5%) of the responses were supportive of the Council's proposal to award a discretionary reduction in cases where other exceptional circumstances could be shown whilst 3 (11.5%) disagreed with the proposal. The remaining response did not indicate a preference.

3 (11.1%) of respondents made negative comments in relation to the 3 proposed conditions, whilst 5 (18.5%) were generally supportive of the conditions. 11 (40.7%) of respondents made no additional comments or suggestions in relation to the proposed policy.

Only 1 (3.7%) of the responses indicated that they did not understand the impact of the proposed scheme on other discounts. No respondents asked for additional information in respect of the proposed policy.

Conclusions

The response to the consultation allows us to draw the following conclusions.

1. There is a clear understanding among the stakeholders who have responded of how the Council proposes to use its desecration under section 13A (1) (c) of the Local Government Finance Act 1992.

2. Stakeholders who responded to the consultation are generally supportive of the Council's intention to implement a policy in relation to the use of its discretionary powers under section 13A (1) (c) of the Local Government Finance Act 1992.
3. The results obtained from the consultation indicate that there is no apparent equality impact on any of the protected equality groups.
4. The proposal positively impacts upon any person who makes a valid application that is accepted and approved by the Council.

DRAFT

Please click on headings to find [general guidance](#) or section guidance with an example. You will find supporting information in appendices at the end of the guidance.

When you start to assess your proposal, arrange to meet Tim Greaves, Equality Co-ordinator, for specific guidance. Send the completed form to him for a final check and so that he can publish it on our Vale of Glamorgan equality web pages.

Please also contact Tim Greaves if you need this equality impact assessment form in a different format.

1. [What are you assessing?](#)

Council Tax – Discretionary Relief

2. [Who is responsible?](#)

Name	Carys Lord	Job Title	Head of Finance
Team	Finance	Directorate	Managing Director and Resources

3. [When is the assessment being carried out?](#)

Date of start of assessment	October 2018
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4. [Describe the proposal?](#)

<p>What is the purpose of the proposal?</p> <p>To grant Discretionary Council Tax Reduction in accordance with the provisions contained in section 13A of the Local Government Finance Act 1992.</p>
<p>Why do you need to put it in place?</p> <p>In order to provide a transparent and equitable way of determining applications</p>

<p>received for Discretionary Council Tax Reduction.</p>
<p>Do we need to commit significant resources to it (such as money or staff time)?</p> <p>The administration of the discretion will be met within the existing resources of the Council Tax team.</p> <p>The cost of awarding Section 13A Discretionary Council Tax Reductions has to be funded from within the total income generated by Council Tax. As a consequence of this the Council will only consider using its powers to reduce council tax liability for any council tax payer or class of payer in exceptional circumstances. It is anticipated that the overall total cost of the awards will not exceed £15,000 per annum.</p>
<p>What are the intended outcomes of the proposal?</p> <p>The intention is to provide financial support to a small cohort of individuals in exceptional circumstances.</p>
<p>Who does the proposal affect?</p> <p>The proposal will impact council tax payers who find themselves in a crisis (e.g. flood, fire etc.) and those in exceptional financial hardship.</p>
<p>Will the proposal affect how other organisations work?</p> <p>Those organisations that support council tax payers who either find themselves in crisis situations or exceptional financial hardship will need to provide advice on how to access the assistance available.</p>
<p>Will the proposal affect how you deliver services?</p> <p>It is anticipated that the policy will have an effect on less than 20 individuals each financial year as it is only intended to support council tax payers who either find themselves in crisis situations or exceptional financial hardship.</p>
<p>Will the proposal impact on other policies or practices?</p> <p>No.</p>
<p>Can you change the proposal so that it further promotes equality of opportunity and fosters good relations?</p>

No.
<p>How will you achieve the proposed changes?</p> <p>The changes are minimal due to the small cohort of individuals who will benefit from the proposal. The changes will be implemented through current resources within the Council Tax team.</p>
<p>Who will deliver the proposal?</p> <p>The Council Tax team within Exchequer Services.</p>
<p>How will you know whether you have achieved the proposal's purpose?</p> <p>The number of applications for discretion will be monitored against the total amount awarded under the proposal.</p>

5. [What evidence are you using?](#)

<p>Engagement (with internal and external stakeholders)</p> <p>Internal and external engagement has taken place with stakeholders, through consultation, both of which had the opportunity to respond, highlighting any concerns, if any, that they may have.</p>
<p>Consultation (with internal and external stakeholders)</p> <p>A consultation exercise has taken place allowing all internal and external stakeholders the opportunity to respond to the council's proposals to implement a policy for awarding discretionary council tax reduction under Section 13A (1) (c) of the Local Government Finance Act 1992.</p> <p>The consultation ran for the period 11th January 2019 to the 1st March 2019.</p>
<p>National data and research</p> <p>Section 13A (1) (c) of the Local Government Finance Act 1992 (introduced by section 76 of the Local Government Act 2003 and substituted by section 10 of the Local Government Finance Act 2012), provides the Council with the discretion to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine.</p> <p>All 22 Local Authorities across Wales advertise the availability of this</p>

discretionary reduction, however, it is for each Local Authority to determine the circumstances in which the discretionary reduction will be applied.

Local data and research

The Council, through local data research, identified that during the 2018/19 financial year (1st April 2018 to 20th March 2019) 8 applications had been received and approved by the Council. The total amount of discretionary council tax reduction awarded was £3,691.17

6. [How robust is the evidence?](#)

Does it show what the impact will be (positive and negative)?

There will be a positive impact on local citizens who have submitted an application which has been approved by the Council

Whilst the Council is able to identify the previous recipients of a discretionary award under Section 13A (1) (c) of the Local Government Finance Act 1992, there was limited information available in relation to the equality groups that have been positively impacted by a discretionary award or those that may benefit in the future.

As the discretionary reduction is available to all Vale of Glamorgan citizens who are liable to pay council tax, there is no evidence to assess whether some groups are more likely to be impacted than other groups.

However, a consultation exercise was undertaken between the periods 11th January 2019 to the 1st March 2019. The results obtained indicated that there was no apparent equality impact on any of the protected equality group.

What are the gaps?

No gaps have been identified.

What will you do about this?

N/A

What monitoring data will you collect?

Information on the number of applications accepted and approved, together with

the total amount awarded, will be monitored by the Council Tax team.

How often will you analyse and report on this?

The number of applications accepted and approved, together with the total amount awarded, will be reported on an annual basis.

Where will you publish monitoring data and reports?

The details regarding council tax discretionary reductions will be reported to the Council's Cabinet members on an annual basis and as such will be publicly available on the Vale of Glamorgan website.

7. [Impact](#)

Is there an impact?

There will be a positive impact on those citizens who have made applications which has been accepted and approved by the Council.

If there is no impact, what is the justification for thinking this? Provide evidence.

N/A

If there is likely to be an impact, what is it?

Age:

The only age factor in relation to council tax is the requirement to be over 18 years old.

Disability:

No evidence is available to indicate any disability impact of the recommended policy.

Gender reassignment, including gender identity (ensure policies explicitly include same-sex couples and use gender neutral language):

No evidence is available to indicate any gender impact of the recommended policy.

Marriage and civil partnership (discrimination only):

No evidence is available to indicate any marriage and civil partnership impact of the recommended policy.

Pregnancy and Maternity:

No evidence is available to indicate any pregnancy and maternity impact of the recommended policy.

Race:

No evidence is available to indicate any race impact of the recommended policy

Religion and belief:

No evidence is available to indicate any impact on religion and belief in respect of the recommended policy.

Sex:

No evidence is available to indicate any impact of the recommended policy

Sexual orientation (ensure policies explicitly include same-sex couples and use gender neutral language):

No evidence is available to indicate any sexual orientation impact of the recommended policy.

Welsh language:

No evidence is available to indicate any Welsh language impact of the recommended policy.

Human rights:

No evidence is available to indicate any human rights impact of the recommended policy.

How do you know?

Explain this for each of the relevant protected characteristics as identified above.

Council Tax legislation does not enable the Council to use council tax to advantage or disadvantage an individual based upon an equality group.

This policy will have a positive impact on citizens where an application is made and approved by the Council.

Following a consultation only 27 responses were received, the majority of which (88%) agreed with the Council's proposed policy. The consultation produced no evidence to indicate that there would be any impact on any of the protected groups.

What can be done to promote a positive impact?

Explain this for each of the relevant protected characteristics as identified above.

Council Tax legislation does not enable the Council to use Council tax to advantage or disadvantage an individual based upon an equality group.

What can be done to lessen the risk of a negative impact?

Explain this for each of the relevant protected characteristics as identified above.

Section 13(A)(1)(c) of the Local Government Finance Act 1992 provides a discretion to Local Authorities in Wales to reduce the amount of council tax payable, including reducing the amount to nil, in circumstances where it is felt appropriate to do so. As a result, the policy will have a positive impact where an application is made and approved by the Council.

There will be no negative impact as a result of introducing the policy as the Council has a statutory obligation to consider each application made, which would result in a reduction in council tax for each successful application.

Is there a need for more favourable treatment to achieve equal outcomes? (Disability only)

Council Tax legislation does not enable the Council to use council tax to advantage or disadvantage an individual based upon an equality group. However, Section 13 (A) (1) (c) of the Local Government Finance Act 1992 would allow the Council to continue to award reductions in mitigating circumstances.

Will the impact be positive, negative or neutral?

Explain this for each of the relevant protected characteristics as identified above.

Council Tax legislation does not enable the Council to use Council tax to advantage or disadvantage an individual based upon an equality group.

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8. Monitoring ongoing impact

Date you will monitor progress April 2020
Measures that you will monitor <ul style="list-style-type: none">• Number of applications received.• Number of applications approved.• Total amount of discretionary award under Section 13 (A) (1) (c) of the Local Government Finance Act 1992.• The impact on Equality Groups (if any) as a result of introducing a policy.
Date you will review implemented proposal and its impact April 2020

9. Further action as a result of this equality impact assessment

Possible Outcomes	Say which applies
No major change	<p>The Council has a statutory obligation to consider any application made under Section 13 (A) (1) (c) of the Local Government Finance Act 1992. Whilst no policy or scheme is required under Regulations there is a statutory right of appeal to a Valuation Tribunal.</p> <p>As a result a policy is required in order to demonstrate to the Valuation Tribunal that a decision has been properly considered by the Council.</p>
Adjust the policy	
Continue the policy	
Stop and remove the policy	

10. Outcomes and Actions

Recommend actions to senior management team
Outcome following formal consideration of proposal by senior management team

11. Important Note

Where you have identified impacts, you must detail this in your Cabinet report when seeking approval for your proposal.

12. Publication

Where will you publish your approved proposal and equality impact assessment?
 Vale of Glamorgan website.

In addition to anywhere you intend to publish your approved proposal and equality impact assessment, you must send a copy to Tim Greaves, Equality Co-ordinator,

to publish on the equality pages of the Vale of Glamorgan website.

13. [Authorisation](#)

Approved by (name)	Carys Lord
Job Title (senior manager)	Head of Finance
Date of approval	20/03/19
Date of review	01/04/20