

## **Discretionary Reductions under S13A(1)(c) Local Government Finance Act 1992 (as amended)**

Guildford Borough Council can provide discretionary reductions for any dwelling within the borough. These reductions provide short term help with the council tax. They are for council taxpayers facing financial hardship. We do this under Section 13A (1) (c) of the Local Government Finance Act 1992 (as amended). We pay for reductions from the tax paid by others.

### **Reductions are available for these groups:**

- Surrey County Council Care Leavers.  
<https://www.guildford.gov.uk/article/25931/Discounts-for-Surrey-County-Council-care-leavers-under-25>
- Residents facing financial hardship because of our Local Council Tax Support rules. <https://www.guildford.gov.uk/discretionarypayment>

Sometimes we use our discretionary powers at the governments request. They reimburse us for any reductions. These requests are normally in response to an exceptional event. If any such reductions are available, we will link them here.

### **We also consider individual applications for help.**

We review each application on its own merits. In doing so we will consider the following factors:

- There must be evidence of financial hardship, or personal circumstances, that justify a reduction in Council Tax liability.
- The applicant's income and expenditure including unusual and/or avoidable expenditure.
- Whether exceptional circumstances contribute to the financial hardship.
- Whether the applicant has or will take all reasonable steps to resolve the situation.

- Entitlement to all other help has been explored and claimed. For example, welfare benefits or other discounts and exemptions.
- The amount outstanding must not be the result of wilful refusal to pay or culpable neglect.
- The applicant does not have access to assets that they could use to pay their Council Tax.
- Whether the situation can be resolved by some other legitimate means.
- Whether a reduction will help the applicant so that in future they can pay their council tax on time. Or whether they need a longer-term solution.
- Any social or health issues affecting the resident and/or their immediate family.
- The effect the situation is having on vulnerable members of the resident's family. For example, the elderly, the young, the infirm.
- Other evidence in support of an application. For example, information from doctors and/or social workers.
- Whether the applicant has asked for advice already from another agency. For example, the Citizens Advice Bureau or Christians Against Poverty.
- The size and banding of the current accommodation.
- The possibility of moving to a smaller and lower banded property.
- The lifestyle choices of the applicant and their household.
- Whether there is a threat of court action in relation to Council Tax arrears.

## **Reduction period**

We grant discretionary reductions for a specific period. This is usually within the current financial year.

The reduction ends at whichever is soonest of

- a. the applicant is no longer entitled to the reduction
- b. the end of the financial year.

Entitlement may end, due to a change in circumstance. For example, a change in the number of people in the household, moving home, or an increased income.

The reduction is intended as short-term help.

## **Reduction amount**

We apply any discounts, disregards or LCTS first. We then calculate the discretionary reduction. Total deductions cannot exceed the Council Tax liability.

If your application is successful, we will deduct the amount from your Council Tax bill.

We award reductions at our discretion.

## **How to apply**

Explain to us why you need a discretionary reduction. Include information on your circumstances, how much help you need and for how long. We will contact you for any other information that we may need.

You can

- upload your request from your online account.  
<https://www.guildford.gov.uk/article/24868/View-your-council-tax-account>
- email us at [Ctax@guildford.gov.uk](mailto:Ctax@guildford.gov.uk). Ensure you include your Council Tax account number.