

# NORTH YORKSHIRE COUNCIL

## EXECUTIVE

25 OCTOBER 2022

### Council Tax S13A 1 C Local Government Finance Act 1992

Report of the Corporate Director, Strategic Resources

#### **1.0 PURPOSE OF REPORT**

- 1.1 To approve the policy in respect of S13A(1)(C) of the Local Government Finance Act 1992 in respect of the financial year commencing 1<sup>st</sup> April 2023.

#### **2.0 BACKGROUND**

- 2.1 The following report requests the approval of the policy in respect of S13A(1)(C) of the Local Government Finance Act 1992.
- 2.2 A large part of the Council Tax legislation is mandatory on all billing authorities within England. However, there are provisions within the Local Government Finance Act 1992 as amended by S10 of the Local Government Finance Act 2012, that give the Council additional discretionary powers to reduce the amount of Council Tax payable for individuals, or for classes of council taxpayer. This includes the power to reduce the amount payable to nil.
- 2.3 The Council is obliged to lay out the general provisions that will be taken into account when such an application is made by a taxpayer and the proposed policy is included within **Appendix A**.
- 2.4 It is important that, when considering any application for a discretionary reduction, the Council ensures that each case is considered on its own merits.
- 2.5 Generally any amounts reduced under the provisions are met by the Council's General Fund rather than the Collection Fund. This in effect means that the full cost of any reduction will be met by North Yorkshire Council and will not be shared with the major preceptors as would normally be the case with statutory reliefs. However, the attached policy also provides details of schemes which are prescribed by Government and where, if the Council follows Government guidance, will be funded under a S31 grant.
- 2.6 Each of the existing District and Borough Councils have S13A(1)(C) policies which, although differ in format, achieve the same core outcomes as those that will be achieved through the proposed North Yorkshire Council policy.
- 2.7 The proposed policy does introduce a standard approach to awarding reductions in Council Tax liability for individuals leaving the care system, which, whilst possible to award under existing policies within the Districts and Boroughs, were not individually identified as a specific class of recipient.

### **3.0 OUTLINE OF THE ISSUE THAT A DECISION IS BEING SOUGHT ON**

3.1 The creation of a single unitary Council means that a unified approach to S13A(1)(C) of the Local Government Finance Act 1992 is required to ensure equality across the whole of the North Yorkshire area.

3.2 It is therefore recommended that the policy approach as shown in **Appendix A** is adopted by the Council with effect from 1<sup>st</sup> April 2023.

### **4.0 CONCLUSION AND REASONS FOR RECOMMENDATIONS**

4.1 It should be noted that each of the existing Districts and Borough already apply a S13A(1)(C) policy. Although those policies differ in format they achieve the same core outcomes as those that will be achieved through the proposed North Yorkshire Council policy. The rationale for the recommendation set out within this report is to implement a consistent policy approach across the North Yorkshire Council area.

### **5.0 FINANCIAL IMPLICATIONS**

5.1 All applications for a reduction in liability made by taxpayers to the new Council on or after 1<sup>st</sup> April 2023 would, if granted, be met by the Council's General Fund.

5.2 The Executive is recommended to approve that the authority to grant relief under the S13A(1)(C) Policy be delegated to the S151 Officer and be dealt with by lead officers within the Revenues and Benefits service.

### **6.0 LEGAL IMPLICATIONS**

6.1 Implementation of the recommendations will satisfy the Council's obligations under Section S13A(1)(C) of the Local Government Finance Act 1992 as amended by S10 of the Local Government Finance Act 2012.

### **7.0 CLIMATE CHANGE IMPLICATIONS**

7.1 None

### **8.0 EQUALITIES IMPLICATIONS**

8.1 An Equalities Impact assessment has been completed and is attached at **Appendix B** to this report.

### **9.0 RECOMMENDATIONS**

9.1 The Executive are asked to consider the contents of the report and:

- i. Recommend that Full Council approve the implementation of the S13A(1)(C) policy, as attached at **Appendix A**, with effect from 1<sup>st</sup> April 2023;
- ii. Approve that the authority to grant relief under the Policy be delegated to the S151 Officer.

**Gary Fielding**  
Corporate Director, Strategic Resources

Report prepared by Sherri Williamson (Scarborough Borough Council)

11 October 2022

Background papers – none

Appendices:

Appendix A – Draft Policy in respect of S13A(1)(C) of the Local Government Finance Act 1992

Appendix B – Equality Impact Assessment