

Elmbridge Borough Council Tax Section 13A Policy Addendum – Cost of living support 2023/24 only

Background

Section 13A of the Local Government Finance Act 1992 (as amended by sect 10 (1) (c) of the Local Government Finance Act 2012) allows the Council to reduce the amount of council tax payable. There are financial implications to awarding any discounts and the financial burden of Section 13A discounts has to be met by Elmbridge Borough Council alone.

Discretionary Relief Policy Addendum 2023/24 only

- The requirement for the council taxpayer to be in exceptional circumstances has been removed.
- The taxpayer must demonstrate to the council that priority debts have been impacted due to the cost of living crisis.
- The taxpayer is required to provide evidence of outstanding utility bill debts.
- If the taxpayer is not on Council Tax Support, a P60 or 3 months wage slips are required for the council taxpayers in the household. An application will not be considered if the household gross income is over £50k per year as per the above evidence.
- The maximum cost of living award under the cost of living addendum is to be up to £1,000.
- Any awards are subject to funding being available.
- All awards will be made direct onto the taxpayer's Council Tax account, thereby reducing the amount of Council Tax payable.

The Elmbridge Borough Council Section 13A policy as set out in this document is hereby varied to include changes to delegated authority to grant and appeals process