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| Ref. No. | CO/RE/3 |
| Category: | |
| People | |
| Place | |
| Corporate | Yes |
| In Constitution | |

Hardship Rates Relief

Policy Details

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| What is this policy for? | To ensure that a consistent approach is taken when applications for hardship rates relief are considered. |
| Who does this policy affect? | Councils have the discretion to award up to 100% rates relief in cases of exceptional hardship. Applications are considered on their individual merits and an award should only be made where the Council is satisfied that it is in the interests of the general Council Taxpayer to do so. The policy applies to all ratepayers who wish to apply for hardship relief. |
| Keywords | Exceptional Hardship Rates Relief |
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| Dorset Council policy adopted from | This policy applies across the Dorset Council area. |
| Does this policy relate to any laws? | Section 49 The Local Government Finance Act 1988 |
| Is this policy linked to any other Dorset Council policies? | N/A |
| Equality Impact Assessment (EqIA) | The Dorset Council policy was subject to EqIA Screening and no negative impacts were identified. |
| Other Impact Assessments | N/A |

Status and Approvals

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| Status | Live | Version | 1 |
| Last review date | 25 June 2019 | Next review date | 25 June 2022 |
| Approved by (Director) | Executive Director of Corporate Development | Date approved | |
| Member/ Partnership Board Approval | Cabinet | Date approved | |

Hardship Rates Relief Policy

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| Purpose | <i>The purpose of the policy is to ensure that a consistent approach is taken when applications for hardship rates relief are considered.</i> |
| Scope | <p><i>Councils have the discretion to award up to 100% rates relief to ratepayers who are suffering from hardship. Applications must be considered on their individual merits and awards only made where the Council is satisfied that it is in the interests of the Council Taxpayer to do so.</i></p> <p><i>This policy sets out the factors that may be taken into account when applications for hardship relief are considered. It also provides the applicant's review rights when they are dissatisfied with the decision.</i></p> <p><i>The policy applies to all ratepayers who wish to apply for hardship relief.</i></p> |

1. Introduction

- 1.1 Under Section 49 of the Local Government Finance Act 1988, Councils have the discretion to award hardship relief of up to 100% of the amount due.
- 1.2 Any application for hardship relief must be considered on its individual merits and only awarded where it is considered to be in the interests of the Council Taxpayer to do so.
- 1.3 The aim of this document is to provide a guide to determining applications and it should not be seen as a policy that operates in a way so as to bind the Council in its use of the discretionary power.

POLICY DETAILS:

2. How to claim a hardship rates relief

- 2.1 An application must be in writing (or by email) to the Council and be made by the ratepayer or by someone authorised to act on their behalf.
- 2.2 All applications must be supported by sufficient evidence to allow the Council to properly consider the claim. If the ratepayer refuses to provide the Council with such evidence the application may be treated as incomplete and it will not be processed.

3. How claims will be assessed

- 3.1 The Council will only consider awarding hardship relief in exceptional circumstances and where it is satisfied that it would be in the Council Taxpayers interest to do so. Each case

will be assessed on its own merits. In considering an application the following may be taken into account.

- Evidence of exceptional hardship or exceptional circumstances
- Details as to how the applicant has attempted to meet their rates liability prior to submitting the application
- Whether all other eligible rates reliefs have been considered and, where applicable, claimed and awarded
- The amount outstanding/claimed was not as a result of wilful refusal or culpable neglect
- The situation and reason for the application must be outside of the ratepayer's control
- Is there evidence that it is in the interests of the local Council Taxpayer to make the award (e.g. does the ratepayer provide a needed amenity that would be lost if the business closed, is the ratepayer a major local employer and relief needed to keep the business in operation, etc)?
- Does the ratepayer have assets that could be used to meet or reduce their liability?

4. Notifications of decisions

- 4.1 Hardship rates relief may be awarded for any amount (up to 100% of the charge due) or for a specific period. The claimant will be notified of the decision as soon as possible after it has been made and any award will be by means of applying the relief to the relevant rates account.

5. Review of a decision

- 5.1 Where the application is refused the claimant will be notified that they can ask for the decision to be reviewed. Any request for a review must be made, in writing or by email, within one calendar month of the decision letter.
- 5.2 The review will be carried out by a senior officer who was not involved in the original decision. When considering the review, the officer will have regard to any further evidence supplied.
- 5.3 If the claimant is dissatisfied with the outcome of the review they can, within one month of the review decision, request that their case be considered by the Council's Appeals Committee.