



# **Council Tax Discretionary Relief Policy**

This amended policy is effective from 1 November 2025.



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## 1. Introduction and Purpose

Council tax is payable on domestic properties and funds many of our local services. The actual amount payable depends on the property itself and on the circumstances of those who are liable. There are a number of statutory discounts, disregards and exemptions available under council tax legislation for people and properties in certain circumstances.

However, we recognise that some people will struggle to pay their council tax and this policy aims to provide support to those who need it most.

Section 13A(1)(c) of the Local Government Finance Act 1992 (as amended) provides councils with the discretion to reduce liability for council tax as they think fit. This includes the power to reduce the chargeable amount to nil.

The power may be used in relation to individual cases or by determining particular classes of case. A class of case is a group of council taxpayers who share a particular circumstance.

This policy provides support to:

- People in severe financial hardship or other exceptional circumstances (See Section A)
- Bristol care leavers living in the Bristol City Council area (see Section B)
- People who have a terminal diagnosis (see Section C)
- People who have been charged a premium of council tax who are not entitled to a mandatory exception (see Section D)

Section E of this policy applies in all cases and must be read and understood by all applicants.

Any discount awarded under this provision is applied to the remaining liability after all other applicable discounts and exemptions have been awarded. An award can only be made for the council tax liability and not for any court costs applied to the account.



This policy sets out the council's framework for exercising its discretion to award relief under this legislation.

## **2. Section A – People in severe financial hardship or other exceptional circumstances**

### **Eligibility Criteria**

The council will consider applications on a case-by-case basis.

The applicant must:

- be the person liable for council tax.
- have applied for all applicable discounts and exemptions.
- have applied for Council Tax Reduction, if eligible to do so, before applying for discretionary relief (Council Tax Reduction is the support scheme awarding discounts to council tax for those on a low income).
- satisfy the council that all reasonable steps have been taken to alleviate their situation prior to making an application. This includes speaking to the council to discuss an affordable payment arrangement.
- show that they are in severe financial hardship with insufficient funds for basic and essential needs, such as food, heating and medical expenses.
- not have other assets that could be used to pay council tax.

When considering an application, we will also have regard to:

- any other occupiers who could be expected to contribute towards the council tax liability.
- any arrears on the account and the reasons for this.

The council will consider applications from those who do not meet the above criteria, but whose circumstances are otherwise exceptional.



### **Applying for Discretionary Relief**

Applications must be made in writing or by electronic communication by methods set out on the authority's website at the time and should include details of how the applicant meets the criteria.

Applications must be completed by the applicant or by an appointee or representative authorised by the applicant to act on their behalf.

The council may require further evidence or information to make an informed decision on the application. Evidence required may include, but is not limited to, details of income and expenditure, including outstanding debts and debt repayments, details of any capital and assets and details of ill health confirmed by a medical professional.

Such evidence and information as the council considers reasonable should be provided upon request, within 1 month of the request date. The council may extend the time limit where it feels it is reasonable to do so. Where the requested evidence and information is not provided by the applicant, the council will make a decision based on the evidence and information it already holds.

### **Decisions**

Revenues and Benefits officers will make decisions on applications under delegated powers.

The council will make a decision within 14 days of the application and all supporting evidence and information being received or as soon as reasonably practicable thereafter.

If the application is successful, the relief will be applied directly to the council tax account, reducing or clearing the liability.

### **Period of Relief**

The relief will start from the date the application is received and will not be backdated, except in exceptional circumstances.



Relief will be granted for limited periods and will end on the date specified in the decision, or on:

- the date the council tax liability ends, or
- the date the applicant's financial circumstances change,

whichever is the earliest.

Applicants must notify the council of any changes in their circumstances that they could reasonably expect could affect their eligibility for relief within 21 days of the date the change occurs.

Applicants will need to reapply for further relief for subsequent periods, if their circumstances remain the same. Automatic invitations to reapply will not be issued. The council may be less likely to grant further relief if the applicant is unable to demonstrate that they have taken suitable steps to manage their finances.

### **3. Section B – Care leavers**

The council is passionate about improving the lives and life chances of our care leavers. We recognise that care leavers are among the most vulnerable groups in our society, and by granting up to 100% discretionary relief from council tax, the council will be providing practical help and financial assistance to care leavers whilst they are developing independent lives and their life skills.

The council aims to provide financial assistance with council tax bills to support our care leavers from the age of 18 until their 25th birthday.

The discretionary relief will be awarded only after entitlement to other legislative discounts or exemptions have been applied (except Council Tax Reduction) and will be awarded to all Bristol care leavers living in the Bristol City Council area with effect from 1 April 2018 irrespective of the date of their application.



### **3.1. Definition**

A care leaver, for the purposes of this policy, is defined as a young person aged 18 – 25 who was formerly a child in the care of Bristol and then became a care leaver being either a former relevant child or a person qualifying for advice and assistance as defined by The Children Act 1989 and is liable for council tax on a dwelling within the Bristol City Council area.

### **3.2. Criteria**

Care leavers that meet the definition above will be eligible to apply for discretionary relief. Care leavers who are solely liable for council tax will be awarded 100% relief on the amount of council tax they are liable to pay after statutory discounts and exemptions have been applied. Where a care leaver is jointly liable with another person(s), a proportionate award will be made according to their individual circumstances. We would look to award relief of 50% if there is one other tenant, or 33% if there are two other tenants, however each case will be treated on its facts. Where a property is occupied only by care leavers, 100% discretionary relief will be applied.

No reduction will be made for care leavers of other authorities living within the Bristol boundary, and no assistance will be provided for Bristol care leavers who are living outside the Bristol boundary.

### **3.3. Application process**

Applications must be completed by the care leaver or by an appointee or representative authorised by the applicant to act on their behalf.

Forms will be available from the care leaver's Personal Advisor or from the Revenues Service.

Upon receipt of an application in the Revenues Service, an officer will verify the status of the care leaver from council records and assess the relief.

Relief will be made directly by a reduction in liability on the council tax account and notification that relief has been granted will be by way of the council tax bill.



The Revenues Service will undertake periodic reviews appropriate to the individual circumstances of each case.

The care leaver (or their appointee or a recognised third party acting on his/her behalf) must notify the council of any change of circumstances which may impact the council tax charge within 21 days.

#### **4. Section C – Terminally Ill**

In recognising the emotional and financial stress a terminal diagnosis can bring, the council will support residents who are terminally ill and a member of the household is liable for council tax. In these cases, the council will provide up to 100% discretionary relief to cover their full council tax liability.

People will be classed as being terminally ill if a medical professional has completed an SR1 (Special Rules 1) form for them or where a medical professional provides a letter confirming the terminal diagnosis in lieu of an SR1 form.

The discretionary relief will be awarded only after entitlement to other legislative discounts or exemptions have been applied (including Council Tax Reduction) and will be awarded with effect from the date of the SR1 form or letter from the medical professional or, if later, the date from which this policy is effective.

Where a council taxpayer is in arrears at the time of diagnosis those arrears will be written off.

##### **4.1. Definition**

A relevant person is someone who is at least 18 years of age, liable for payment of council tax at a relevant property within the Bristol City Council area, and in receipt of an SR1 form completed by a medical professional or a letter from a medical professional confirming a terminal diagnosis.



## **4.2. Criteria**

Residents of Bristol that meet the definition above will be eligible to apply for discretionary relief.

Those who are solely liable for council tax will be awarded 100% relief on the amount of council tax they are liable to pay after statutory discounts and exemptions have been applied. Where the person is jointly liable with another person(s), a proportionate award will be made according to their individual circumstances. We would look to award relief of 50% if there is one other liable person, or 33% if there are two other persons, however each case will be treated on its facts. Where a property is solely occupied only by someone who is terminally ill, 100% discretionary relief will be applied.

Where the council taxpayer is solely liable, but in considering any application it becomes apparent that liability should be joint and several, i.e., where the council taxpayer lives with someone else who should remain liable, our records will be updated to make the other person(s) liable and any discretionary relief will be granted accordingly. The person liable to pay council tax must make the application.

Applications where the terminally ill person is not liable for council tax but is resident at the relevant dwelling will be considered under the 'exceptional circumstances' area of this policy on individual merit.

Awards will apply from either the effective date of this policy where the SR1 form, or letter from the medical professional, applied from an earlier date or, where the SR1 form, or letter from the medical professional applies from a later date, from the date indicated.

## **4.3. Application process**

Applications must be completed by the individual or by an appointee or representative authorised by the applicant to act on their behalf.

Applications must be made in writing or by electronic communication by methods set out on the authority's website at the time and should include a copy of the SR1 form completed by, or letter from a medical professional, and details of any occupants aged 18 years or over whose sole or



main residence is at the same property as the applicant. Applications must be completed by the applicant or by an appointee or representative authorised by the applicant to act on their behalf.

If awarded relief will be made directly by a reduction in liability on the council tax account and notification that relief has been granted will be by way of the council tax bill.

The council must be notified of any change of circumstances which may impact the council tax charge within 21 days.

## **5. Section D - People who have been charged a premium of council tax who are not entitled to a mandatory exception**

The council recognises that the statutory exceptions to council tax premiums do not take into account the unique circumstances in our city noting that government guidance stipulates that councils should have due considerations and can use Section 13A(1)(c) of the Local Government Finance Act 1992 to introduce local exception categories, or to reduce premium charges in exceptional circumstances.

### **5.1. Definition**

The council will consider granting discretionary relief to offset a council tax premium for applicants who meet the qualifying criteria as specified in this Policy. The council will treat all applications on their individual merits and will seek through the operation of these guidelines to grant discretionary relief up to the level of the premium charged.

The categories where discretionary relief may be awarded are as follows:

#### **Empty and Unfurnished**

- Where owners are genuinely trying to sell or let a property but have not done so within the 12-month time limit for the mandatory exception.
- Where owners are experiencing particular legal or technical issues preventing the sale or letting of a property.



- In the case of 'second home' premiums where the property is re-occupied as someone's sole or main residence within 6 weeks of being determined a 'second home'.
- Cases where the dwelling has remained empty beyond 12 months due to exceptional and / or unforeseen circumstances proven to be beyond the control of the owner / liable parties.

### **Furnished, no one's main home ('Second Homes')**

- Where a furnished property is occupied for the purpose of providing accommodation to someone who works in the Bristol City Council area within the housing, education or building sector and has purchased or taken a tenancy on a property within the Bristol City Council area to fulfil that employment, and where they have a sole or main residence at least 50 miles from the property. A contract of employment and proof of sole or main residence, and liability for council tax at the address outside of Bristol must be provided as evidence. This aligns with the following council priorities:

- Priority 1 – Education and Employment
- Priority 3 – Creating safe, healthy neighbourhoods and affordable, safe and good quality homes

- Where the dwelling is used to provide accommodation for individuals who are employed to care for residents in separate dwellings used for supported living arrangements or where temporary accommodation is provided by a hospital trust for relatives of a person undergoing medical treatment.

- Where a tenant has had to take a tenancy early in advance of moving into a furnished property in order to secure a sole or main residence to meet their future requirement, and there is a confirmed move in date within 6 weeks.

- Where a property is left unoccupied but furnished prior to the end of a tenancy and the tenant remains liable for payment of council tax under their tenancy agreement, provided the period between vacation and the tenancy end date is for no more than 6 weeks.



- Where it is considered that exceptional circumstances exist which indicate that the imposition of a premium charge is inappropriate.

The discretionary relief will be awarded only after entitlement to other legislative discounts or exemptions have been applied (excluding Council Tax Reduction).

## **5.2. Criteria**

A person liable for payment of council tax who meets one of the above categories will be eligible to apply for discretionary relief. Where any application is successful the person liable for council tax will be locally excepted from premium charges (please note that the standard charge of council tax will remain due) for a maximum of 12 months, or until the 31 March in the year following the application date, whichever is sooner. In all cases, all mandatory (by law) exceptions to premiums must be applied before considering the award of discretionary relief.

- In the case of empty homes premiums, we will grant relief up to the equivalent of the premium charge, leaving the base level of council tax payable.
- In the case of second homes premiums the premium will not be charged.

A new application will be required at the start of each financial year and each application will be considered on individual merit.

## **5.3. Application process**

All applications should be made in writing by the liable party or their authorised representative, including all relevant supporting evidence. We welcome applications via our contact us webform at [www.bristol.gov.uk/counciltaxenquiry](http://www.bristol.gov.uk/counciltaxenquiry). Please ensure all relevant supporting evidence is attached.

Where the council considers that sufficient evidence exists to apply one of the local exceptions listed above without an application, this evidence may be used to apply a local exception to premium charges.



In all cases relief will be made directly by a reduction in liability on the council tax account and notification that the relief has been granted will be by way of the council tax bill.

Full guidance regarding evidence requirements is available to citizens via the website.

The Revenues service reserves the right to make routine inspections of any dwelling locally exempted from premium charges under this policy at any time during the exception period. Where information becomes available which indicates that an exception should not have applied we will review our decision and may issue an amended bill.

Payment of council tax, including any premium charges may not be withheld whilst awaiting the outcome of an application or review of a decision. The council must be notified of any change of circumstances which may impact the council tax charge within 21 days.

## **6. Section E – This applies to ALL applications**

### **6.1. Fraud and Error**

The council reserves the right to reduce, withdraw or reverse an award of discretionary relief where the application is found to be based in whole or in part on a misrepresentation, the applicant failed to disclose a material fact or the relief granted by the council was incorrect.

Any overpaid discretionary relief will be reclaimed through the relevant council tax account and collected and recovered under The Council Tax (Administration and Enforcement) Regulations 1992.

The council is committed to tackling Fraud. If an applicant attempts to claim the relief by making a false declaration or submitting false evidence, they may have committed an offence. Such matters will be investigated and referred to the relevant counter fraud agencies if necessary.

### **6.2. Review of Decisions**

An applicant may write to the council asking for a review of the decision. This should set out the reasons for disagreeing with the decision and include any supporting information and evidence.



The council will review the decision within 14 days of receiving the request and all supporting evidence and information or as soon as reasonably practicable thereafter.

Requests for review will be considered by officers independent of the ones making the original decision.

If the applicant is dissatisfied with the outcome of the review, they can make an appeal against their liability to the Valuation Tribunal. The applicant must allow the council two (2) months to respond before making an appeal which should be made within four (4) months of writing to the council. The Valuation Tribunal is independent of the council and there is no charge for making an appeal. Further details can be found on the Valuation Tribunal Service website at [www.valuationtribunal.gov.uk](http://www.valuationtribunal.gov.uk)