

The Post holders referred to in this document may have changed job titles following the Council's management restructure approved by Full Council on 10 July 2016.

If clarity is required regarding the Post Holder discharging any functions under this Policy please liaise with one of the Group Managers listed below:

Sara Skirton	-	Group Manager, Corporate Services
David Clark	-	Interim Manager, Law and Governance
Stuart Finney	-	Group Manager, Neighbourhood Services
Claire Malcolmson-	-	Group Manager, Community Health Services
Ian Bowen	-	Group Manager, Planning and Growth Services
Jai Vick	-	Group Manager, Housing Services

*Mendip*  
**Mendip**  
*District*  
**District**  
*Council*  
**Council**  
*Discretionary*  
**Discretionary**  
*Reduction in*  
**Reduction in**  
*Council Tax*  
**Council Tax**  
*Policy*  
**Policy**  
*2017/18*  
**2017/18**

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## DISCRETIONARY REDUCTION LEGISLATION

Section 13A of the Local Government Finance Act 1992 (as inserted by Section 76 of the Local Government Act 2003)

## COUNCIL TAX HARDSHIP PAYMENT LEGISLATION

Section 13A 1a of the Local Government Finance Act 1992  
Local Government Finance Act 2012

### 1.1 INTRODUCTION

The Council has the discretionary power to reduce the Council Tax liability where statutory discounts, exemptions and reductions do not apply.

These discretionary awards can be given to:

- Individual Council Taxpayers;
- Groups of Council Taxpayers defined by a common set of circumstances;
- Council Taxpayers within a defined area; or
- To all Council Taxpayers within the Council's area.

The legislation states the following:

*.....in any case, may be reduced to such extent or, if the amount has been reduced under S13a 1a (Council Tax Reduction Scheme) such further extent as the billing authority for the area in which the dwelling is situated thinks fit....."*

The provision allows the Council the discretion to provide assistance to taxpayers where either the existing legislation does not provide a discount, exemption or reduction or in such circumstances where the Council feels that the level of discount, exemption or reduction is insufficient given the circumstances.

### 1.2 PURPOSE

The purpose of this policy is to specify how the Revenues and Benefits Service, will administer the scheme and to indicate the factors that will be considered when deciding when and if a Discretionary Reduction can be granted. Each case will be treated strictly on its merits.

Mendip District Council is dedicated to supporting the provision of housing in the district and this policy is focused on helping to achieve this corporate priority.

This policy has been designed to ensure all Council Taxpayers making an application for relief are treated in a consistent and equitable manner

This policy has been written to:

- Set guidelines for the factors to be considered in determining an application
- Set out the delegated authority to award relief in appropriate circumstances
- Establish an appeals procedure for applicants dissatisfied with a decision
- Safeguard the interests of the local taxpayers to ensure awards of relief are used effectively and economically

### **1.3 POLICY STATEMENT**

Under authority of Section 101(b) of The Local Government Act 1972, Mendip District Council may work in partnership to will deal with claims for discretionary Reduction in a professional manner that shows respects for applicants, members of staff and other agencies involved in the process and deal with each request as stated in this Policy document.

This policy will be available to all internal and external stakeholders and will be on the Councils website [www.mendip.gov.uk](http://www.mendip.gov.uk).

### **1.4 OBJECTIVE**

This policy will ensure Mendip District Council fulfils their statutory requirements and adheres to legislation when dealing with requests for Discretionary Reduction in Council Tax. The policy will help to ensure that these requests are dealt with in a fair, open and consistent manner.

### **1.5 PUBLICITY**

Mendip District Council will publicise Discretionary Reduction in Council Tax and will work with all interested parties to achieve this. A copy of this policy statement will be made available for inspection and will be posted on Mendip District Councils' website. Information about the amount spent will not normally be made available except at the end of the financial year.

Application forms can be downloaded from [www.mendip.gov.uk](http://www.mendip.gov.uk), requested by telephone or letter or obtained at any Council Access Points.

## **1.6 FRAUD**

Mendip District Council is committed to the fight against fraud in all its forms. A claimant who tries to fraudulently claim a Discretionary Reduction by falsely declaring their circumstances, providing a false statement or evidence in support of their application, may have committed an offence under the Fraud Act 2006. Where Mendip District Council suspects that such a fraud may have occurred, the matter will be investigated as appropriate and this may lead to criminal proceedings being instigated.

## **1.7 IMPLEMENTATION AND TRAINING**

This policy will be made available to all staff. This will be reinforced with training and management supervision of all staff involved.

## **1.8 EQUALITY**

Mendip District Council is committed to the equality of opportunity and valuing diversity in both the provision of services and in its role as a major employer. We believe that everyone has the right to be treated with dignity and respect. We are committed to the elimination of unfair and unlawful discrimination in all our policies, procedures and practices. We are determined to ensure that no member of the public, employee or job applicant received less favourable treatment on the grounds of their age, child care or other caring responsibilities, disability, gender, HIV status, language, marital status, race, religion, sexuality, membership or non-membership of a trade union, or by any requirement which cannot be shown to be justifiable.

## **1.9 COMPLAINTS**

The respective Council's individual 'Compliments and Complaints Procedure' (available on the Councils website) will be applied in the event of any complaint received about this policy.

## **1.10 POLICY REVIEW**

This policy will be managed and reviewed every year and, from time to time, updates and re-issues will be circulated. However, the policy will be reviewed sooner if a weakness in the policy is highlighted, in the case of new risks, and/or changes in legislation. Each section will be responsible for ensuring that this policy is adhered to and effective.

## **DISCRETIONARY REDUCTION IN COUNCIL TAX**

### **2.1 ELIGIBILITY CRITERIA**

We will treat each case strictly on its merits and all eligible customers will receive equal and fair treatment. Principles of reasonableness will apply in all cases with the authority deciding each case on relevant merits.

The Revenues and Benefits Service is committed to working with the local voluntary sector, social landlords and other interested parties in the District to maximise claims for all available state benefits and will reflect this in operating running Discretionary Reductions in Council Tax liability.

When deciding on whether to grant a discretionary award, the Council will consider each application on its merits.

Any decision made will be without reference to any budgetary considerations notwithstanding the fact that any awards must be balanced against the needs of local taxpayers who will ultimately pay for a reduction in Council Tax income.

Likewise the period of any reduced liability will be considered in conjunction with the circumstances of the Council Taxpayer.

For the purposes of administration, the decision to grant any reduction in Council Tax liability shall be considered within the following categories:

### **2.2 CRISIS**

The Council will consider requests for assistance from Council Taxpayers who, through no fault of their own, have experienced a crisis or event that has made their property uninhabitable, e.g. due to fire or flooding, where they remain liable to pay Council Tax and for which they have no recourse for compensation nor have any recourse to any statutory exemptions or discounts.

All such requests must be made in writing detailing the exact circumstances of why reduction in the liability is required and specifying when the situation is expected to be resolved.

The Council will consider applications on a case-by-case basis in consultation with other organisations as appropriate. Any reduction will be applied where they remain liable to pay Council Tax and for which they have no recourse for compensation or to any statutory exemptions or discounts or where the crisis or event is not covered by any insurance policy.

The Council will not consider requests from taxpayers where Government guidance or policy provides for a reduction in liability in specific circumstances, for example, flood relief schemes.

## **2.3 EXCEPTIONAL FINANCIAL HARDSHIP**

In accordance with Section 13A 1a of the Local Government Finance Act 1992, the Council has a Council Tax Support (CTS) Scheme, that provides support, through a discount, to those deemed to be in financial need. The CTS Scheme has been designed to take into account the financial and specific circumstances of individuals through the use of applicable amounts, premiums and income disregards.

Applications will be accepted under this part of the policy for people who have qualified for support under the CTS Scheme, but who are still experiencing severe financial hardship. Other taxpayers may also apply, however the Council would normally expect the taxpayer to apply for Council Tax Reduction in any case.

See Section 3 for further information.

## **2.4 OTHER CIRCUMSTANCES**

The Council will consider requests from Council Taxpayers for a reduction in their liability based on other circumstances, not specifically mentioned within this document. However, the Council must be of the opinion that the circumstances relating to the applications warrant further reduction in their liability for Council Tax having regard to the effect on other Council Taxpayers.

No reduction in liability will be granted where any statutory exemption or discount could be granted.

No reduction in liability will be granted where it would conflict with any resolution, core priority or objective of the Council.

## **2.5 MAKING A CLAIM**

A claim for Discretionary Reduction in Council Tax Liability must be in writing and signed by the customer. A letter or signed statement received by the Council's Revenues and Benefits Service will be sufficient if the following conditions are met:

- On request the customer supplies any relevant supporting evidence.
- The Revenues and Benefits Service may ask for any (reasonable) evidence in support of an application. The Revenues and Benefits Service will make such requests in writing. The customer will provide the evidence within one month of our letter, although this can be extended in appropriate circumstances.

- If the customer is unable to or does not provide the evidence, the Council will still consider the application and take into account any other available evidence including that already held.
- The Council's Revenues and Benefits Service reserves the right to verify any information or evidence provided by the customer in appropriate circumstances.

A person claiming any discretionary reduction in liability must:

- Provide the Council with such information as it may require to make a decision;
- Tell the Council of any changes in circumstances that may be relevant to their on-going claim; and
- Provide the Council with such information as it may require in connection with their claim.

## **2.6 DECIDING A CLAIM**

### **PROCEDURE FOR DETERMINING SPECIFIC CLASSES OF REDUCTION IN COUNCIL TAX LIABILITY**

The power to consider and decline applications for the creation of specific classes of reduction is delegated to the Section 151 Officer and the Portfolio holder for Access to Services.

Where both the Section 151 Officer and the Portfolio holder for Access to Services decide that consideration should be given to creating a specific class of reduction a recommendation should be made to the Cabinet.

Once a specific class of reduction has been agreed by the Cabinet, individual applications in respect of that class are to be considered by the Principal or Senior Revenues Officer.

### **PROCEDURE FOR DETERMINING INDIVIDUAL ONE-OFF APPLICATIONS FOR REDUCTIONS**

The power to determine individual one-off applications (i.e. all applications other than those to create a specific class of reduction or for a reduction under a specific class) should be delegated to the Principal or Senior Revenues Officer.

### **APPLICATIONS FOR DISCRETIONARY REDUCTION IN COUNCIL TAX LIABILITY**

For those people who have qualified for support under the CTS Scheme, but who are still experiencing severe financial hardship, initial applications will be considered by the Technical team adopting the principle outlined in Section 3 of this policy.



A claim for Discretionary Reduction in Council Tax Liability must be in writing and signed by the customer. Where a customer has difficulties in providing a written application we will signpost them where appropriate or arrange an alternative method of claiming.

For those people not qualifying for support under the CTS Scheme, initial applications will be considered by a senior revenues officer.

Officers will consider the following factors in deciding a discretionary reduction in Council Tax liability:

- (a) Current household composition and specific circumstances including disability or caring responsibilities;
- (b) The income and expenses of the customer, their partner and any dependants or other occupants of the customer's home; any savings or capital that might be held by the customer or their family;
- (c) If the customer or anyone in the household has any unusual or unusually large expenses, that make it harder than normal for them to meet their Council Tax liability;
- (d) The indebtedness of the customer and their family;
- (e) The exceptional nature of the customer and their family's circumstances;
- (f) Any action(s) taken by the applicant to alleviate the situation;
- (g) If this is a repeat request for a discretionary reduction in Council Tax liability, what action has the customer taken to alleviate the problem since the last application?
- (h) Alternative means of support may be available to the applicant by:
  - Re-profiling debts;
  - Applying for a Discretionary Housing Payment (where applicable);
  - Maximising other benefits
  - Determining whether in the opinion of the decision maker, the spending priorities of the applicant should be re-arranged

The Senior Revenues Officer or the Technical team will consider the application within 14 days of receipt of a signed application and all supporting information, or as soon as practicable thereafter.

On awarding a Discretionary Reduction in Council Tax Liability we will determine if any ongoing costs are appropriate, review any special arrangements and consider spreading any remaining charge over the remainder of the financial year.

## COUNCIL TAX HARDSHIP PAYMENTS

### 3.1 ELIGIBILITY CRITERIA

From 1 April 2013 the Government decided that Discretionary Housing Payments (DHP) could no longer be used to provide additional help for council tax – as part of the abolition of council tax benefit. Instead, all local authorities were required to implement a local council tax support or reduction scheme.

As part of Mendip's local council tax support scheme (CTS), a discretionary fund 'Council Tax Hardship Payments' (CTHP) has been incorporated and this policy developed, to replace DHPs and provide additional help towards council tax. As with DHP, CTHP is a means tested payment, comparing household income to reasonable expenses.

The provision of CTHP will be reviewed annually. Nothing in this policy affects an applicant's right to apply for council tax relief under section 13A (1) (c) of the Local Government Finance Act 1992 (as amended).

In order to be considered for CTHP, an applicant must be in receipt of council tax support. There must also be a shortfall between the council tax liability (subject to certain exclusions) and council tax support.

A payment from the Council Tax Hardship fund cannot result in a combined payment of council tax support and CTHP, being higher than the total eligible council tax liability.

CTHP will not be awarded if the resulting payment means the recipient will receive total benefit, including the CTH, in excess of the Governments overall benefit cap. The national benefit cap is currently, £385 per week for a couple/single parent and £258 per week for a single person.

Unlike DHP, funding for CTHP will be met by precepting authorities, not from central government. As a consequence, funding for CTHP will be limited to a maximum of £35,000 in 2017/18. This amount was agreed by Full Council on 19 December 2016. If demand exceeds supply through 2017/18, any additional funds required will be treated as supplementary estimates and be subject to approval by Cabinet.

Recipients of CTHP will receive a "discount" off their council tax account. Any balance remaining on their council tax account after discount will be subject to normal council tax rules and procedures regarding payment and recovery.

The Revenues and Benefits Service will consider awarding a CTHP amount to all applicants who meet the qualifying criteria set out in this policy. We will treat all applications on their individual merits, and will seek through this policy to:

- allow a short period of time for someone to adjust to unforeseen short-term circumstances and by providing a CTHP to enable them to “bridge the gap” during this time;
- support vulnerable young people in the transition to adult life;
- encourage Mendip residents to get and sustain employment;
- help those who are trying to help themselves;
- keep families together;
- assist those with medical or health problems where they need access to medical services or support that would not be available elsewhere
- act as a tool in supporting vulnerable people in the local community;
- help people who live near their jobs because they work unsocial hours/split shifts or where there is inadequate public transport;
- help people who as a consequence of a move have extra travel to work costs

This list is not exhaustive and we will consider any other relevant factors or special circumstances that may apply.

CTHP should be seen as a short-term safety net. Any awards granted will only be paid for a limited period. They are not and should not be considered as a way around any current or future restrictions in localised council tax support provisions or council tax legislation.

Due to all pension age persons receiving protection under CTS regulation, CTHP can only assist working age claimants to help meet shortfalls in areas such as:

- Shortfalls between maximum council tax support entitlement and council tax liability

CTHP cannot help with the following:

- Rent or other housing similar housing costs
- Suspensions
- Sanctions

## CTHP PRIORITY GROUPS

One of the government requirements for the scheme is that there must be protection for ‘vulnerable groups’ and each council must identify these and provide protection in the migration from council tax benefit to council tax support. Wider discussions with Somerset district colleagues, stakeholders, equalities groups and individual representations confirm no specific ‘vulnerable group’ have been identified in Mendip for 2017/18. However there is recognition that some residents may face exceptional hardship in paying their council tax.

For those applying for CTHP, we will require the applicant to demonstrate they have taken steps to try to address their financial difficulties for example, by seeking money / debt advice from the CAB, National Money Advice Helpline or similar organisations or are prepared to do so.

### 3.2 MAKING A CLAIM

An application for CTHP must be made in writing on an application form provided by Mendip District Council (MDC). This can be obtained or completed on the web site or from the Council Offices and Council Access Points.

The application form must be completed by the person in receipt of council tax support. However, if the form is completed by an appointee Mendip District Council may be able to accept this.

In addition to the CTHP application form, the council will also require evidence of some expenses e.g. utility bills, loan repayments, motor expenses etc. all applicants will be assessed through the same means test.

An application for CTHP can only be determined by the council. Application forms cannot be accepted in the same way as applications for HB, for example, by Job Centre Plus or the Pension Service.

### 3.3 DECIDING A CLAIM

Each application for CTHP is considered on its own merits. The council will ensure decisions are made subject to the basic rules and guidance ensuring they are in accordance with the principles of Natural Justice acting fairly, reasonably and consistently.

To be considered for CTHP the applicant **MUST** be eligible for council tax support and demonstrate a need for further financial assistance.

The council will then compare the net disposable income<sup>1</sup> of the household with the reasonable expenses<sup>2</sup> of the household to calculate any awards for CTHP. When reaching its decision, the council will consider factors such as the 'make up' of the household and any medical circumstances/special needs of any people within the household when establishing reasonable expenses.

Other factors that will be considered are the amounts stated for expenses. Expenses may be reduced or excluded by the council if they do not relate to reasonable needs, or if the totals stated do not correspond with the evidences provided.

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<sup>1</sup> See Appendix A

<sup>2</sup> See Appendix B

The Revenues and Benefits Service may ask for (reasonable) evidence in support of an application for a CTHP. The Revenues and Benefits Service will make such requests in writing. The applicant must provide the evidence within one month of our letter, although we will extend where there are extenuating circumstances.

If the applicant is unable to or does not provide the evidence, we will still consider the application and take into account any other available evidence including that which we already hold.

The Revenues and Benefits Service reserves the right to verify any information or evidence provided by the applicant in appropriate circumstances.

### **3.4 BACKDATING**

The council will consider any reasonable request for backdating, however there is no legislation regarding backdating. The council will ensure they act fairly and consistently in making their decisions. It should be noted that CTHP can only be backdated for a period where the linked housing benefit and/or council tax support is payable.

When deciding whether to award backdated CTHP, the council will consider factors such as the applicant's health, age, circumstance and make-up of household

### **3.5 AWARDING A CTHP**

In deciding whether to award a CTHP, Mendip District Council will take into account:

- If this is a repeat request, what action has been taken to alleviate the problem since the last application; have the customer responsibilities been complied with;
- The shortfall between council tax support amounts and the liability;
- Any steps taken by the claimant to reduce their council tax liability;
- The financial and medical circumstances of the claimant, their partner and any dependants and any other occupants of the claimant's home;
- Whether or not the claimant has failed to attend a recent work focused interview at the Job Centre Plus, or at least not given a valid reason for non attending;
- The income and expenditure of the claimant, their partner and any dependants or other occupants of the claimant's home;
- Any savings or capital that might be held by the claimant or their family;
- The level of indebtedness of the claimant and their family;
- The exceptional nature of the claimant and their family's circumstances;
- The amount available in the CTHP budgets at the time of the application;
- The possible impact on the Council of not making such an award, e.g. the pressure on priority homeless accommodation;
- Any other special circumstances brought to the attention of Mendip District Council; and
- The level of benefit received in comparison to the benefit cap.

Mendip District Council will decide how much to award based on all of the circumstances. This may be an amount below the difference between the liability and the payment of council tax support. An award of a CTHP does not guarantee that a further award will be made at a later date even if the claimant's circumstances have not changed.

### 3.6 CUSTOMER RESPONSIBILITIES

A person claiming a CTHP must be willing to undertake **all** of the following:

- Provide the Council with such information as it may require to make a decision;
- Tell the council of any changes in circumstances that may be relevant to their ongoing claim;
- Satisfy the council they are not able to meet their council tax liability;
- Engage with the Council's Housing Options Team to explore a wide range of options. This could include moving home, taking in a lodger, etc;
- Accept assistance from the Council or third party organisations such as the Citizens Advice Bureau (CAB) to enable them to manage their finances more effectively including the termination of non essential expenditure and renegotiate priority and non priority debts;
- Demonstrate they have taken all reasonable steps to meet their council tax liability including applications for employment or additional employment;
- Maximise their income by applying for other welfare benefits, cancellation of non essential contract and outgoings and identifying the most economical tariffs for supply of utilities and services generally;
- Have no access to assets that could be released to pay council tax; and
- Where relevant adhered to the terms and conditions of their claimant commitment as provided by the Job Centre Plus.

If there is no valid or justifiable reason why the customer responsibilities have not been met the council will not normally consider a repeat award.

## **ADMINISTRATION**

### **4.1 CHANGES OF CIRCUMSTANCES**

The Council may revise any reduction in liability where the applicant's circumstances or situation has changed.

The applicant agrees that he/she must inform the Council immediately either by phone or in writing about any change in their circumstances that might affect their claim under this policy. Failure to do so may result in the withdrawal of the reduction granted for the year and the requirement to repay any outstanding amount to the Council.

All changes in circumstances should be notified within 21 days in accordance with the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 as amended.

Each applicant receiving Discretionary Reduction or CTHP is required to notify the council of any change of circumstance which may affect their entitlement.

Any revision to the award will take effect from the Monday following the date of change in circumstances.

The council may end the award at any time if it is later determined that the award was paid as a result of an error or misrepresentation.

If an applicant's circumstances change and they have not originally been granted a Discretionary Reduction or CTHP, they may re apply at any time.

### **4.2 DURATION OF THE AWARD**

The duration of the award will be determined by the circumstances of each individual case.

Both the amount and duration of the award are determined at the discretion of the Council and will be done so on the basis of the evidence supplied and the circumstances of the claim.

The start date of such a payment and the duration of the payment will be determined by the Council.

The minimum period the council will grant an award is one week.  
The council will not normally grant an award for a period exceeding 52 weeks.

### **4.3 METHOD OF PAYMENT**

Discretion Reduction and CTHP will always be made by crediting the applicant's council tax account.

### **4.4 REDUCTIONS GRANTED IN ERROR OR INCORRECTLY**

In certain circumstances the payment may be overpaid and deemed recoverable. These would include misrepresentation or failure to disclose a material fact or if an error was made when the claim was determined. Should Discretionary Reduction or CTHP be overpaid, it cannot be recovered from any ongoing council tax support. A debit will be placed on the council tax account.

### **4.5 NOTIFICATION OF OUR DECISION**

Once a decision has been made it will be notified to the applicant as soon as practicable, including a copy of the customer responsibilities.

In general, the decision will detail the amount of the award, the length of the award (which also indicates the time at which a claimant should re-apply should they wish for ongoing reduction to be considered), how the payment will be paid reason(s) why the application has been successful/unsuccessful.

The award notice will also detail the dispute rights available.

### **4.6 DISPUTE PROCEDURES**

Appeals against the Council's decision may be made in accordance with Section 16 of the Local Government Finance Act 1992.

The Council Taxpayer must in the first instance, write to the Council outlining the reason for their appeal. Once received, the Council will reconsider its decision and notify the taxpayer accordingly.

In order to have the decision reviewed, an applicant must dispute the decision in writing within one month of the date the decision has been notified, detailing reasons for their dispute, supplying any further information that should be considered with their application and any supporting evidence as necessary.

The information will be reviewed, if the original decision cannot be changed, the dispute panel (consisting an officer from Mendip's Revenues and Benefits team and a



senior member of the Housing Options Team) will reconsider the decision. This is to ensure the case is reviewed fairly.

Once a final decision has been made the applicant will be notified as soon as is practicable. Should the original decision be upheld, no further review of can take place. If supporting information is provided that was omitted from the original application a fresh application must be submitted for consideration.

Where the Council Taxpayer remains aggrieved, a further appeal can then be made to the Valuation Tribunal. This further appeal should be made within 2 months of the decision of the Council not to grant any reduction. Full details can be obtained from the Council's website or from the Valuation Tribunal: <http://www.valuationtribunal.gov.uk/Home.aspx>

**DISPOSABLE INCOME**

<b>Income</b>	<b>Maximum used in calculation</b>	<b>Rationale</b>
Earnings	Net pay	Total amount available to customer
Universal Credit (UC)	Total amount received minus any amount detailed as housing costs element	Housing costs are to replace Housing Benefit and should not be included as income
Job Seekers Allowance, Income Support, Employment and Support Allowance and State Pension Credits	Total amount received	Total amount available to customer
Tax Credits	Total amount received	Total amount available to customer
Child Benefit	Total amount received	Total amount available to customer
Maintenance	Total amount received	Total amount available to customer
Maternity, Paternity and Adoption benefits	Total amount received	Total amount available to customer
Sick Pay	Net pay	Total amount available to customer
Benefits for sickness and incapacity	Total amount received	Total amount available to customer
Benefits for Attendance, Care and Mobility	Disregarded in full	
Retirement Pensions	Total amount received	Total amount available to customer
Bereavement Payments	Total amount received	Total amount available to customer
Rent received from people in the claimants home	Total amount received	Total amount available to customer
Charitable / Voluntary contributions	Total amount received	Total amount available to customer
Carers Allowance	Total amount received	Total amount available to customer

This list is not exhaustive and any income confirmed will be considered as part of the application. Mendip District Council will not normally request evidence of income unless these have not been previously declared as part of the CTS application.

## REASONABLE EXPENSES

Expense	Maximum used in calculation	Rationale
Rent after HB/housing costs element of UC	Total Shortfall	Amounts used will be calculated using information held on systems
Council Tax after council tax support		
Mortgages, Mortgage Protection, Endowment	Variable	Evidence required
Service Charges	Variable	Evidence required if amount quoted appears inflated
Electricity		
Gas		
Water Rates		
Oil/Coal/Wood		
Insurances – Life, Buildings, Contents, Car	Variable	Evidence required if amount quoted appears inflated
T.V licence	£2.80 per week	Annual cost £145.50
Satellite / Cable subscription	Cost of basic package as at time of application	Evidence tied into contract and subscription reduced to minimum
Home Telephone	Variable	Evidence required covering at least two weeks spending and average will be taken.
Mobile Telephone		
Food		
Household products		
Toiletries		
Clothing		
Maintenance paid	Variable	Evidence required if amount quoted appears inflated
Nappies	Variable	Evidence required if amount quoted appears inflated
Laundry/Dry Cleaning	Variable	Evidence required if amount quoted appears inflated
Cigarettes	£9.40 per week	Average cost of a packet of cigarettes (TMA website)
Alcohol	£7.90 per week	Average spend per household as confirmed by ONS £7.90 and in line with cigarette expenditure
Internet	£5.00 per week	Some households do not have a home telephone; average cost of an internet dongle is £20 per calendar month. Internet search
Pet Food	Variable	Evidence required if amounts quoted appear inflated
Road Tax	Variable	Evidence required if amounts quoted appear inflated
MOT		
Car Fuel and Oil		
Public Transport	Variable	Evidence required if amount quoted appears inflated

Childcare	Variable	Additional payments to those already included in benefit/support calculation. Only allowed is applicant and/or partner is working
Prescription Charges	Variable	Evidence required if quoted amount appears inflated
Pension Payments (not already deducted from your earnings)	Variable	Evidence required if amount quoted appears inflated
Leisure	Variable	Evidence required if amount quoted appears inflated

This list is not exhaustive and any expenses confirmed will be considered as part of the application. Mendip District Council will not normally request evidence of expenses when reasonable amounts have been stated. Mendip District Council will compare the amounts provided by The Common Financial Statement when determining reasonable amounts.