

**TONBRIDGE AND MALLING BOROUGH COUNCIL**

**RECORD OF EXECUTIVE NON-KEY DECISION**

<b>Decision Taken By:</b> <b>Cabinet Member for Finance and Housing</b>	<b>Decision Number:</b> <b>D250009MEM</b>
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**Date: 10 February 2025**

<b>Decision(s) and Reason(s)</b>
<b>Application for Reduction of Council Tax Liability</b>
<p>(Reason: LGA 1972 Sch 12A Paragraph 3 Information relating to the financial or business affairs of any particular person (including the authority holding that information))</p> <p>Following consideration of an application for discretionary relief, the Cabinet Member for Finance and Housing RESOLVED that:</p> <p>(1) in accordance with discretionary powers under Section 13A(1)(c) Local Government Finance Act 1992, the application to reduce council tax liability be REFUSED.</p>
<b>Reasons for decision:</b>
<p>Consideration had been given to the taxpayer's circumstances - however, it was felt that they did not warrant a reduction in their council tax liability totalling £9,545.71.</p> <p>The Council received notification in 2023 via the NFI checking service that the taxpayer was working. The taxpayer had failed to disclose these earnings, which resulted in a council tax reduction overpayment of £5,340.83. The taxpayer has been unable to clear this overpayment along with ongoing debts and previous year arrears.</p> <p>The taxpayer is not entitled to any other reductions due to their earnings.</p> <p>It was felt a reduction in liability was not warranted due to the taxpayer's failure to comply with the council tax reduction rules that clearly state changes of circumstances need to be reported within 14 days.</p>

Signed Cabinet Member for Finance and Housing:	<i>K Tanner</i>
Signed Leader:	<i>M Boughton</i>

Signed Chief Executive:	D Roberts
Date of publication:	13 February 2025

This decision will come into force and may then be implemented on the expiry of 5 working days after publication unless it is called in.