

TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Cabinet Member for Finance, Waste and Technical Services	Decision Number: D250064MEM
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Date: 27 May 2025

Decision(s) and Reason(s)
Application for Section 13A 1(C) Council Tax Discount
<p>A taxpayer has applied for a S13A 1(C) where the previous owner of the property has died and she is acting as executor of the estate. The property has been subject to 100% premium since 20 August 2024. The application is to waive the premium charged.</p> <p>Following consideration of the policy, the Cabinet Member for Finance, Waste and Technical Services RESOLVED that:</p> <p>(1) the application for discount under S13A 1(C) of the Local Government Finance Act 1992 be refused.</p>
Reasons for decision:
<p>The cabinet member for Finance & Housing previously refused an application for a discount under section 13A 1(C) in December 2024. The normal procedure is that the estate becomes liable for any council tax charge due. The revenue & benefits team will also assess whether any of the newly introduced (from 1 April 2025) exceptions to the premium can apply from that date.</p>

Signed Cabinet Member for Finance, Waste and Technical Services:	<i>M Coffin</i>
Signed Leader:	<i>M Boughton</i>
Signed Chief Executive:	<i>D Roberts</i>
Date of publication:	16 June 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.