TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Cabinet Member for Finance, Waste and Technical Services	Decision Number: D250097MEM

Date: 22 August 2025

Decision(s) and Reason(s)
Application for Section 13A 1(C) Council Tax Discount
Reason: A taxpayer has applied for a S13A 1(C) for a property which was inherited and needed renovations. The work was started and the taxpayer had an agreement in principle from a bank to borrow the money required to continue the renovations. The request was subsequently turned down. Because the property was then not in a suitable state for occupation the taxpayer had to rent alternative accommodation. In the meantime, a council tax premium to the value of £2250.46 was charged for 2024/25. This was an unforeseen expense as the taxpayer had expected to continue the works. In 2025/26 the new premium exception applied so there is no "extra" charge for the current year. The application is to have a discount to the value of the 2024/25 premium. Following consideration of the policy, the Cabinet Member for Finance, Waste and Technical Services RESOLVED that: (1)   the discount under S13A 1(C) of the Local Government Finance Act 1992 to the value of £2250.46 (the value of the premium charged), be awarded.
Reasons for decision: The taxpayer had intended to continue the work required to bring the property into a habitable state. Due to being let down by their prospective lender, this was not possible and the taxpayer incurred extra expense in renting another property. These were unforeseen circumstances and beyond the taxpayer's control.

Signed Cabinet Member for Finance, Waste and Technical Services:	M Coffin
Signed Leader:	M Boughton
Signed Chief Executive:	D Roberts
Date of publication:	26 August 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.