

TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Leader of the Council (on behalf of the Cabinet Member for Finance, Waste and Technical Services)	Decision Number: D260013MEM
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Date: 23 January 2026

Decision(s) and Reason(s)
Application for Section 13A 1(C) Council Tax Discount
<p>A taxpayer has applied for a S13A 1(C). The taxpayer owns two properties and one is being developed for a supporting living scheme. This has left their other property vacant and the empty property is now subject to 100% Council Tax premium. The application is for a s13a discount to the value of the premium while the work is done to the property that is being developed. Planning permission to carry out work was first approved in April 2020.</p> <p>Following consideration of the policy, the Leader RESOLVED that:</p> <p>(1) application for the discount under S13A 1(C) of the Local Government Finance Act 1992 be refused.</p>
Reasons for decision:
<p>Given the amount of time that has elapsed since planning permission was approved, it seems unreasonable to remit the premium charge on the empty property.</p>

Signed Leader (and on behalf of Cabinet Member):	M Boughton
Signed Chief Executive:	D Roberts
Date of publication:	27 January 2026

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.