

TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Cabinet Member for Finance, Waste and Technical Services	Decision Number: D260028MEM
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Date: 2 March 2026

Decision(s) and Reason(s)
APPLICATION FOR SECTION 13A 1(C) COUNCIL TAX DISCOUNT
<p>A taxpayer had applied for a S13A 1(C) via a friend. The taxpayer had had some very difficult personal circumstances and a complicated and difficult family situation. They had a sole council tax account in their name from August 2024 and the balances for these years were with the enforcement agents for collection. The application was to cover this debt. The taxpayer had not made a claim for council tax reduction, which would be the first step to claiming support if they were on a low income.</p> <p>Following consideration of the policy, the Cabinet Member for Finance, Waste and Technical Services resolved that:</p> <p>(1) The award of a discount under Section 13a 1(C), be refused.</p>
Reasons for decision:
<p>The taxpayer should be invited to claim council tax reduction as a first port of call and if that is successful, an exceptional hardship payment could also be considered. These are the correct steps to take before considering the award of a s13a 1(C) discount.</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:	4 March 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.