

TONBRIDGE AND MALLING BOROUGH COUNCIL

RECORD OF EXECUTIVE NON-KEY DECISION

Decision Taken By: Cabinet Member for Finance, Waste and Technical Services	Decision Number: D260030MEM
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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). They are the executor for the deceased liable party. In good faith they have been attempting to sell the property with a sale agreed in April 2025 but there had been many delays in this sale going through and now a premium has been charged.</p> <p>Following consideration of the policy, the Cabinet Member for Finance, Waste and Technical Services resolved that:</p> <p>(1) A discount under Section 13a 1(C) to the value of the 2025/26 premium (£2413.78), be awarded.</p>
Reasons for decision:
<p>The taxpayer has acted in good faith trying to sell the property at the earliest opportunity and unforeseen delays have led to the premium being charged.</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.