

## Record of operational decision

<b>Decision title:</b>	Decision to use discretionary powers to introduce a 50% discount on Council Tax payable by Ukrainian families hosted in second homes and empty properties, after other discounts are applied, under Section 13A(1)(C) of the Local Government Finance Act 1992.
<b>Date of decision:</b>	21 March 2023
<b>Decision maker:</b>	Head of Strategic Finance (Deputy S151 Officer)
<b>Authority for delegated decision:</b>	The Directorate scheme of delegation (Corporate Centre) provides authority for the Deputy S151 Officer to Administer the Council Tax Reduction Discretionary payment scheme at para 124.
<b>Ward:</b>	Countywide
<b>Consultation:</b>	Internal consultees
<b>Decision made:</b>	<p>Section 13A (1)(C) of the Local Government Finance Act 1992 gives the council the discretionary power to reduce liability for council tax in relation to particular cases or by determining a class of cases that it may determine and where national discounts and exemptions cannot be applied. Section 13A(1)(C) states: ‘The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day, in any case, may be reduced to such extent as the billing authority for the area in which the dwelling is situated, thinks fit’.</p> <p>Decision: to use discretionary powers under Section 13A (1)(C) of the Local Government Finance Act 1992 to reduce the liability for council tax for second homes and empty properties hosting Ukrainian families to ensure that no council tax is due.</p>
<b>Reasons for decision:</b>	<p>Section 13A (1)(C) of the Local Government Finance Act 1992 gives the council the discretionary power to reduce liability for council tax in relation to particular cases or by determining a class of cases that it may determine and where national discounts and exemptions cannot be applied. Section 13A(1)(C) states: ‘The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day, in any case, may be reduced to such extent as the billing authority for the area in which the dwelling is situated, thinks fit’.</p> <p>This decision will provide additional support to Ukrainian families hosted in homes in Herefordshire.</p>
<b>Equality Considerations</b>	<p>Under section 149 of the Equality Act 2010, the ‘general duty’ on public authorities is set out as follows: A public authority must, in the exercise of its functions, have due regard to the need to - a) eliminate discrimination, harassment, victimisation and any other conduct that is prohibited by or under this Act; b) advance equality of opportunity between persons who share a relevant protected characteristic and persons who do not share it; c) foster good relations between persons who share a relevant protected characteristic and persons who do not share it.</p> <p>The decision to apply Section 13A(1)(C) will support Ukrainian families hosted in homes in Herefordshire.</p>

<b>Highlight any associated risks/finance/legal/equality considerations:</b>	None.
<b>Details of any alternative options considered and rejected:</b>	Not to apply discretionary powers. This option is not recommended.
<b>Details of any declarations of interest made:</b>	None.

Signed: Rachael Hart  
Head of Strategic Finance (Deputy S151 Officer)  
Date: 21 March 2023