

THE VALUATION TRIBUNAL FOR ENGLAND



*Council tax liability appeal; Local Government Finance Act 1992; section 13A(1)(c) discretionary relief; SC and CW v East Riding of Yorkshire (VT appeal numbers: 2001M113393 & 2001M117053); appeal dismissed.*

RE: 10 Buchanan Drive, Luton LU2 0RT (“the subject dwelling”)

APPEAL NUMBER: VT00015364

BETWEEN: SN Appellant

and

Luton Borough Council Respondent  
(Billing Authority)

SITTING: Remotely via Microsoft Teams Conference Call

ON: 10 October 2023

PANEL: Mrs A Adeola (Presiding Senior Member)  
Ms C Caiquo (Senior Member)

CLERK: Mr S Fletcher IRRV (Hons)

APPEARANCES: Ms W Hough (Respondent’s representative)

---

**DECISION and STATEMENT OF REASONS**

---

**Summary of decision**

1. Appeal dismissed. The panel did not consider that the circumstances of the appellant merited discretionary relief of council tax.

**Introduction**

2. The appellant was resident at the subject dwelling with her partner and three children. She had sought discretionary relief of council tax citing low income.

3. The appellant was aggrieved by the final determination of the billing authority made on 28 January 2023 that it would not apply discretionary relief of council tax at the subject dwelling.
4. On 23 February 2023, the Valuation Tribunal for England (VTE) received this appeal pursuant to section 16 of the Local Government Finance Act 1992 (“the Act”). Section 16 establishes a right of appeal to this Tribunal to a person aggrieved with any calculation made by a billing authority of an amount which he is liable to pay to the authority in respect of council tax.
5. Prior to the hearing the appellant requested for the appeal to be heard in her absence.
6. This decision document is not and does not purport to be a verbatim record of proceedings.

### **Issue**

7. The panel was required to ascertain whether the determination by the respondent to refuse to apply discretionary relief of council tax at the subject dwelling was correct.

### **Evidence and submissions**

8. Arguments and factual evidence for both the appellant and respondent were subsumed into a combined evidence bundle. This included a copy of the application for discretionary relief of council tax, the respondent’s decision, the appellant’s subsequent appeal, Universal Credit (UC) award of the appellant and the appellant’s and her partner’s bank statements.
9. Prior to the hearing, the cases of *SC and CW v East Riding of Yorkshire* (VT appeal numbers: 2001M113393 & 2001M117053) heard by former President Professor Zellick of the VTE were circulated to the parties.

### **Relevant law**

10. Part I of the Act makes provision for billing authorities in England and Wales to levy a tax, known as council tax, in respect of domestic hereditaments (“dwellings”) within their area.
11. Section 13A of the Act includes a general power for billing authorities to allow discretionary relief to council tax:

#### *13A Reductions by billing authority*

*(1) The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13)—*

...

*(c) in any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit.*

## **Decision and reasons**

12. The approach for appeals of this nature was set out by the President at the time Professor Zellick in the cases of *SC and CW v East Riding of Yorkshire*. He detailed several points that are designed to assist billing authorities, council taxpayers, and tribunal members in dealing with these appeals where discretionary relief has been sought. The appellant must raise doubt as to the correctness of the billing authority's decision, which the billing authority will then be at liberty to defend. It is for the panel to assess the merits of the decision reached and to understand how a billing authority has arrived at its conclusion. The panel will then decide the issue on the balance of probabilities as to whether discretionary relief should be awarded.
13. The appellant had requested discretionary council tax relief citing low income. Her grounds of appeal stated she had used savings of £7,000 to pay for a family holiday which had taken a significant amount of time to save for. The appellant's income was UC, and her partner was employed and in receipt of earnings. She had provided bank statements as evidence of income and capital as requested by the respondent, and declared she had no other outstanding debts except for council tax arrears.
14. The respondent's representative stated that the respondent was not satisfied that the appellant had demonstrated financial hardship when considering her application for relief. The bank statements showed income received for both her and her partner and the balances of each respective account were in credit. No evidence was provided of any other debt. She stated that she did not begrudge any person for saving and paying for a family holiday, however, she considered the sum of £7,000 to be unnecessary when considering council tax as a priority debt. The respondent's representative stated that the appellant had begun to make payments towards her council tax since lodging the initial application. The respondent had its own Council Tax Exceptional Hardship Relief Scheme which stipulated that each case would be considered on its merits in light of exceptional financial hardship.
15. The panel was aware that billing authorities were unable to fetter their discretion to award council tax relief in accordance with *SC and CW v East Riding of Yorkshire*, however, it was satisfied that the respondent had considered the application on its merits and conducted a stringent financial assessment in line with its Scheme. There was also no evidence provided by the appellant of exceptional circumstance. The panel was therefore not persuaded that there were strong grounds to interfere with the decision of the respondent.
16. In view of the foregoing, the appeal was dismissed.

**Date:** 13 October 2023

**Appeal number:** VT00015364

---

**Right of appeal**

Any party who is aggrieved by the Tribunal's decision has the right of appeal to the High Court on a question of law. Any such appeal should be made within four weeks of the date of this decision notice.

---