



SOUTH
KESTEVEN
DISTRICT
COUNCIL

Discretionary Council Tax Payment Policy – 2027/28 – Version 1.3

Discretionary Council Tax Payment Policy (proposed)

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2027/28



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Version Control:

Current Version	Created by	Date changes made	Changes By	Approved By	New Version
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1. Introduction

- 1.1 The Discretionary Council Tax Payment (DP) scheme provides additional funding to help those experiencing exceptional hardship in situations where Council Tax Support does not cover all of their council tax. To qualify for consideration for assistance under this scheme the customer must already be getting some Council Tax Support.

2. Statement of Objectives

- 2.1 The aim of the policy is to enable our most vulnerable residents additional support, who cannot access any other income, who need further help towards their Council Tax charge.
- 2.2 Awards of Discretionary Payments may be made where a resident has a short-term financial difficulty or has continuing and unavoidable needs that mean they are unable to pay their Council Tax. Awards will normally be for a defined period.
- 2.3 Consideration will be given as to whether all other discounts and sources of help have been exhausted. Where appropriate, decisions will be deferred until other avenues have been explored.

3. Conditions for entitlement

- 3.1 The person must:
- be entitled to Council Tax Support; and
 - appear to South Kesteven District Council to require some further financial assistance (in addition to the council tax support to which they are entitled) in order to meet their Council Tax charge.

4. Qualifying Criteria

- 4.1 Each application will be treated on its own merits having regard to relevant legislation and our Local Council Tax Support Scheme



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- 4.2 Should the conditions for entitlement above be met, as per section 3, assessments are then approached in two ways:
1. Using a true financial assessment of income and essential outgoings, to establish if there is need for additional financial support, or
 2. A health and welfare assessment based on a person's ability to cope with day-to-day matters.

5. Awards

- 5.1 Normally awards will be made towards the current Council Tax charge rather than past debts. It is not expected that a significant award will be made towards past periods and taxpayers should make applications for assistance within a reasonable time of their knowing that they will not be able to meet their monthly instalments.
- 5.2 Consideration will be given in particular to residents who have been clearly making an effort to pay their Council Tax, who have been engaging with us and are taking steps to resolving their financial difficulties. A higher priority will be given to those with short term difficulties; and a lower priority to people whose financial commitments are unsustainable and likely to remain so.
- 5.3 In making decisions on discretionary payments, the Council will also be mindful of national objectives to promote an individual's responsible behaviour, for example in the choice of a home or engagement in activities to address worklessness, debt or problematic behaviour.
- 5.4 The Council recognises that there may be circumstances in which Discretionary Council Tax Payments will be made other than as set out above.

Where awards cannot be made:

- 5.5 Discretionary Payments cannot be awarded towards any of the following:
- any period of charge still payable when the council taxpayer is no longer resident
 - if you are not named as liable for the property



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- for council tax included within your rent charge
 - increases in council tax to cover arrears
 - for periods of liability in which no Council Tax Support was awarded
 - The claimant and/or partner have over £4,000 in capital.
- 5.6 Where a request for a discretionary payment has been refused, repeat requests will not be considered unless the resident can demonstrate that the situation has worsened significantly or a substantial period of time has elapsed.
- 5.7 All awards are at the discretion of South Kesteven District Council.
- 5.8 Where a request for a Discretionary Council Tax Payment has been refused, repeat requests will not be considered unless the resident can demonstrate that the situation has worsened significantly, or a substantial period of time has elapsed.
- 5.9 The Council recognises that there may be circumstances in which Discretionary Payments will be made other than as set out above.

6. Application Process

- 6.1 Applications should be made using the online application form on the council's website here: [Personal Details | Discretionary Payment Form | South Kesteven District Council](#)
- 6.1 Should someone not have the required skill or capacity to apply using this method the council will provide an alternative method of making an application that meet the person's needs.
- 6.3 Wherever possible, the council will link in with other council departments and trusted partners, who can signpost applicants to the scheme or make applications and recommendations on a person's behalf.
- 6.4 The council may request any reasonable evidence in support of the application. The customer should provide the information within one month.
- 6.5 Evidence and information provided to decide any Housing Benefit or Council Tax Support or Universal Credit claim may also be considered.



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- 6.6 If the customer does not provide the requested evidence, the council may still consider the application, however it may disregard any unsubstantiated statements or draw its own conclusions from other evidence available.
- 6.7 The council may in any circumstances verify any information or evidence provided by the claimant by contacting third parties, other organisations, and the customer.

7. Decisions

- 7.1 All decisions made will be recorded on the Discretionary Payment spreadsheet and if an award is made, input on the operating system. Decision letters will be sent to the taxpayer either in writing or electronically. This will set out whether an award has been made, and if so, the amount and duration of the award.

8. Payments

- 8.1 Discretionary Council Tax Payments will always be made directly onto the appropriate Council Tax account. South Kesteven District Council will recover any overpaid awards by adjusting the award on the appropriate Council Tax bill where a taxpayers circumstances change.

9. Change of circumstances

- 9.1 A taxpayer receiving a Discretionary Council Tax Payment must notify the council of any change which may be relevant to their award. Any change in circumstances or income may mean the level of Discretionary Council Tax Payment is amended.

10. Refusal, Reconsiderations, Reviews and Appeals

- 10.1 Where a customer believes that a decision is incorrect they can ask for it to be looked at again only on the basis that the decision maker has not correctly



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applied this policy. Where an applicant is aggrieved by a decision, but the basis of the disagreement is not that the policy was incorrectly applied, there is no right of appeal through the Valuation Tribunal Service for discretionary decisions however a legal challenge may be made if there is an allegation of maladministration.

10.2 In the interest of fairness, the Council will operate the following internal procedure.

- **Reconsideration:** Ask for the original decision to be looked at again if they have additional information that was omitted on the original application, or they believe the information was overlooked or misunderstood.
- **Review:** If the applicant believes that the decision maker has not correctly applied this policy, a second officer will look at the reasons for the decision, whether it complies with this policy and decide if any changes should be made to the decision.

11. Managing the Risk of Fraud

- 11.1 The Council and the Government will not accept deliberate manipulation and fraud. Any business or person caught falsifying their records or the information submitted to gain an award will face prosecution and any funding issued will be subject to clawback, as may relief paid in error.
- 11.2 The Council also reserves the right to use any details submitted by person(s) to check against national records and databases to highlight any potentially fraudulent activity.

12. Policy Review

- 12.1 This policy has been written in line with Government guidance and Local Priorities. Delegated powers of authority are in place, which allow for the policy to be reviewed annually, and recommended changes considered and through



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the Councils committee process. This is to ensure support is provided to residents efficiently and effectively.

South Kesteven District Council – contact details:

South Kesteven District Council
Council Offices
The Picture House
Grantham
Lincolnshire
NG31 6TT
Tel: 01476 40 60 80
www.southkesteven.gov.uk