

## OFFICER DELEGATED DECISIONS FORM

**State the Delegated Authority that you are relying on in order to make this decision:** e.g. specific (identified in constitution) or general

Following approval at the Executive Meeting on the 4 February 2026, delegated authority was provided to the Chief Finance Officer to make minor modifications to the Exceptional Hardship Fund - Section 13A (1) (a) Policy in consultation with the Executive Member for Finance.

**Subject of decision:** Exceptional Hardship Fund - Section 13A (1) (a) Policy

That the Exceptional Hardship Fund - Section 13A (1) (a) Policy be extended to allow an award to be made in cases where, having regard to the individual circumstance of the case, officers consider that the Council's decision may be at odds with a probable outcome should the matter progress to the Valuation Tribunal. (VT)

**Text of decision:** e.g. can include monies received by the Council, list any terms agreed, brief summary of the policy – Do not include any confidential information.

The Exceptional Hardship Fund (EHF) is a local scheme first introduced from 1 April 2013 and is intended to provide additional financial help to residents on low incomes claiming Council Tax Reduction (CTR). An award made from the EHF is referred to as an Exceptional Hardship Payment (EHP).

This policy sets out how Middlesbrough Council uses its discretionary powers under Section 13A of the Local Government Finance Act 1992 to provide Exceptional Hardship Payments (EHPs) to help residents struggling to pay Council Tax.

Extending the policy to include exceptional instances where, for example, an error has been made on the Council's part such that council tax is due that it would be unjust to then collect, provides a means for the liability to be reduced by an appropriate amount.

Individual decisions to reduce liability under Section 13A under this extension will be made by the Head of Resident and Business Support, or the Head of Finance and Investment, or the Corporate Director of Finance who will consider each case on its individual merits, financial implications and reputational risk.

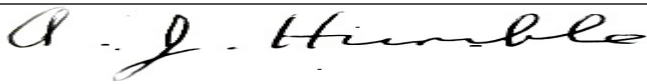
### Reason for Decision

Section 13A of the Local Government Finance Act 1992 provides the Council with the discretion to reduce the amount of council tax payable in any case that it thinks appropriate.

Considered use of the discretion within the additional limited situations will not significantly change the financial commitment of the Council whilst affording the opportunity to avoid the administrative effort in presenting its case to the Valuation Tribunal and then receiving criticism in the Tribunal's published decision for a situation that it has created.

This decision is intended to support proportionate, timely, and defensible decision-making while minimising unnecessary tribunal proceedings and associated impacts on the Council.

## OFFICER DELEGATED DECISIONS FORM

<b>Other options considered (if any)</b>
N/A
<b>Has an Impact Assessment been completed Yes/No – if yes please attach to the decision.</b>
No
<b>Declarations of Interest by any member or relevant local government body</b>
N/A
<b>Who have you consulted as part of the decision making process e.g. Head of Service, Executive Member, Community Association, Surveyor?</b>
Executive Member for Finance
<b>Date of decision</b>
16 June 2026
<b>Service area</b>
Finance Directorate
<b>Name of Delegated Officer making decision - i.e. Officer who is designated the power in the Constitution</b>
Andrew Humble, Corporate Director of Finance (S151 Officer)
<b>Name of the Officer making the decision – if power has been sub-delegated to another Officer.</b>
Janette Savage, Head of Resident & Business Support; Justin Weston Head of Finance and Investment, or the Corporate Director of Finance
<b>List of background papers (do not list if contain exempt/confidential information)</b>
Executive Report 4 February 2026
<b>Signed:</b> 
Mr Andrew Humble, Corporate Director of Finance (S151 Officer)
<b>Dated: 16 June 2026</b>