



Information Governance Team

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Dear Sir/Madam

**Freedom of Information Act 2000 (FOIA)
Request ID: FOI816800597**

Thank you for your request for information relating to Reductions to Council Tax.

You have requested the following information:

This is an information request regarding recipients of discretionary reductions to council tax.

For clarity, this refers to discretionary reductions granted under Section 13A(1)(c) of the Local Government Finance Act 1992 (or equivalent discretionary council tax relief powers). Please include the following information for the following years 2023/24, 2024/25, 2025/26

1. Total number of households receiving discretionary reductions to council tax

Clarification: provide the number of awards made during each financial year regardless of the financial year and total cost each year.

2. A breakdown of the categories or criteria used to award these reductions (e.g. hardship, medical, exceptional circumstances), and the number of awards in each category, where recorded.

In response to Questions 1 and 2, we confirm we hold the information which you have asked for, but we have estimated that the cost of meeting your request would exceed the cost limit of £450 specified in the Freedom of Information and Data Protection (Appropriate Limit and Fees Regulations 2004). This represents the estimated cost of one person spending 18 hours or more, in determining whether the information is held, locating, retrieving and extracting it.

We confirm that the information you have requested is not held in a reportable format. We estimate

that in order to collate the information you have requested above, we would be required to manually locate, retrieve and analyse all awards which were granted since 01 April 2023, which would exceed the cost limit of £450 specified in the Freedom of Information and Data Protection (Appropriate Limit and Fees Regulations 2004). Therefore, we confirm that Questions 1 and 2 of your request has been refused under section 12(2) of the Act.

3. The number of households receiving a 100% reduction in council tax liability through discretionary reductions (i.e. paying no council tax after discretionary relief is applied)

In response to Question 3, we confirm we do not hold this information, and we are informing you as per Section 1(1) of the Act. We do not record this information on our system.

For information, we publish a variety of information such as: [FOI/EIR Disclosure Log](#), [Publication Scheme](#), [Facts about Coventry](#) and [Open Data](#) that you may find of useful if you are looking for information in the future.

If you are unhappy with the handling of your request, you can ask us to review our response. Requests for reviews should be submitted within 40 days of the date of receipt of our response to your original request – email: infogov@coventry.gov.uk

If you are unhappy with the outcome of our review, you can write to the Information Commissioner, who can be contacted at: Information Commissioner's Office, Wycliffe House, Water Lane, Wilmslow, Cheshire, SK9 5AF or email icocasework@ico.org.uk.

Please remember to quote the reference number above in your response.

Yours faithfully

Information Governance