



Council Tax Care Leavers Discount Policy Framework

Version Control

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1. Introduction and Purpose

- 1.1 Some councils within Wales have introduced measures to discount care leavers from Council Tax following the recommendations made by the 2015 Children's Society Report "Wolf at the Door – how Council Tax debt collection is harming children".
- 1.2 Although Care Leavers are supported by Children Services, they are faced with a new set of responsibilities after turning 18 and living independently.
- 1.3 As a corporate parent, Flintshire wants to do as much as possible to support care leavers up to the age of 25 years. By granting up to 100% discretionary discounts from Council Tax, the Council will be providing practical help and financial assistance to care leavers whilst they are developing independent lives and their life skills.
- 1.4 This policy sets out the Council's approach to the award of discretionary Council Tax discounts in respect of Council Tax liability for resident Care leavers living in Flintshire. There are two elements to the Policy:
 - Care leavers who are solely liable to pay Council Tax in their own right will have their bill reduced to nil i.e. a 100% discount will apply until the date of their 25th birthday.
 - Care leavers who are jointly liable with one or more residents in the property, who are not care leavers, will receive up to 50% discount on the total charge, only after any other appropriate legislative discounts or exemptions are applied.
- 1.5 The discretionary discount will be awarded only after entitlement to other statutory discounts or exemptions have been applied including Council Tax Reduction scheme and will apply to all Care Leavers previously subject to Local Authority care and living in Flintshire.
- 1.6 Utilising section 13a(1)(c) of the Local Government Finance Act 1992, the Council has the power to reduce the amount of Council Tax a person has to pay. This includes the power to reduce an amount to nil, and may be exercised in relation to particular cases or by determining a class of property in which liability is to be reduced to an extent provided for by the determination.
- 1.7 This policy has been written to:
 - Set procedures for awarding the Council Tax discounts to care leavers living in Flintshire.
 - Safeguard the interest of the local taxpayers by ensuring that funds that are allocated for the award of discounts are used in the most effective and economic way.

2. Care Leavers – Definition and eligibility

- 2.1 The Social Services Well-Being Act Wales 2014 provides local authorities with powers to assist and prepare young people to leave care, through the provision of advising, assisting and befriending young people. The Act extends the types of services and the upper age limits of the young people local authorities were responsible for as corporate parents. Section 104 of the Act defines six categories of young people in respect of leaving care and the main statutory obligations for each category. These categories replace those previously referred to under the Children Act 1989 of relevant, eligible, former relevant child, and qualifying.
- 2.2 The Council Tax Discount scheme will apply to category 1,2 3, 4 eligible care leavers, namely:
- Category 1 – a young person looked after aged 16-17
 - Category 2 – a care leaver under 18
 - Category 3 – care leaver aged 18 or over
 - Category 4 – a young person who reconnects to care for education and training purposes

The Scheme does not extend to:

- Category 5 – a young person who left care under a Special Guardianship Order
- Category 6 – a young person who did not qualify as a care leaver.

Arrangements for support category 5 young people is set out in The Special Guardianship (Wales) (Amendment) Regulations 2018.

3. Legislation

- 3.1 Council Tax discretionary reduction (relief) awards are included in Section 13(a)(1)(c) of the Local Government Finance Act 1992 as amended by Local Government Act 2003.
- 3.2 There is a cost to the Council in respect of any reduction or relief awarded and this is met by the Council's General Fund.
- 3.3 There is a series of discounts, disregards and exemptions available under current Council Tax legislation for people and properties in certain circumstances, these will apply in relevant circumstances prior to any award of a Care Leavers discount.
- 3.4 A discount from Council Tax usually relates to people, and means that a person is liable for less than the full amount of council tax. For example:
- A liable person living on their own would be entitled to a 25% single person discount

- A liable person living on their own who is a full time student would be entitled to a full exemption
- A liable person who is a student but resides with another person would be 'disregarded' and entitled to a 25% discount

4. The Application

- 4.1 An application form will be required, to be completed by the care leaver (or his/her appointee or a recognised third party acting on his/her behalf), or, the liable person where relevant (i.e. the liable person at the property in which the care leaver resides).
- 4.2 Applications should be made in writing or by telephone, and may be received electronically, currently emailed to local.taxation@flintshire.gov.uk.
- 4.3 A new application may need to be completed, if the care leaver moves, to confirm any change in circumstances

5. The Procedure

- 5.1 The general principles of awarding the discretionary relief are as follows:
- Care leavers who are the liable person to pay council tax and live alone will receive a discount of up to 100%, only after any other appropriate legislative discounts or exemptions are applied (e.g. Single Persons Discount or Student Exemption) with the aim of reducing the net liability to nil.
 - Care leavers who are jointly liable with one or more residents in the property, who are not care leavers, will receive 50% on the total charge, only after any other appropriate legislative discounts or exemptions are applied.
 - Where the care leaver lives in a household and the liable person would be exempt if the care leaver did not reside with them, 100% discretionary relief will be applied.
 - Where the care leaver is liable for more than one property the discretionary relief will be awarded in respect of only one property, that being the persons sole or main residence.
 - Where the care leaver is subject to Council Tax and lives in a household that would be subject to either a discount or disregard if the care leaver did not reside there, then the bill will be reduced to 50%.
 - Where a care leaver is aged between 18 to 25 and resides in a household but is not liable for Council Tax, the Council Tax person(s) will be able to apply for a discretionary discount if the presence of the care leaver results in an increase in the Council Tax payable; the level of discount will be equivalent to the amount by which the council tax has increased for the householder.

5.2 Awards will be made directly by a reduction in liability on the Council Tax account only and notification of the award of discretionary relief will be by way of the Council Tax bill.

5.3 The care leaver (or his/her appointee or a recognised third party acting on his/her behalf) or the liable person where relevant (i.e. the liable person at the property in which the care leaver resides) must advise of any change of circumstances which may impact the Council Tax charge within 21 days.

6. Exclusions

6.1 Houses in Multiple Occupation (HMOs) where occupants:

- Do not constitute a single household
- Are a tenant or a have licence to occupy only part of the dwelling
- Share living space
- Are not the liable party to pay council tax

6.2 HMOs are generally ran as a business with the liable party for Council Tax being the landlord(s). For that reason, these properties and respective liable parties are excluded from this Policy.

7. Monitoring and Reporting

7.1 Discretionary awards made under this policy will be monitored and all awards made will be subject to regular quality assurance checking / annual reviews as appropriate.