



South Hams District Council

Council Tax Care Leavers Discount Scheme

1. Introduction

- 1.1 This document sets out the Council's approach to awarding discretionary reductions in liability for Council Tax under Section 13A (1) (C) of the Local Government Finance Act 1992 in respect of specified care leavers within the Council's area. The Council has the discretion to reduce or remit liability for Council Tax in relation to individual cases or class (es) of cases that it may determine where national discounts and exemptions cannot be applied.
- 1.2 This policy covers the decision by South Hams District Council to support certain care leavers through awarding a discretionary discount and will come into effect on 1 October 2023.

2. Policy objectives

- 2.1 The Council has decided to provide assistance with Council Tax to people who are leaving care, with the DfE National Adviser for Care Leavers endorsing this approach. We have a moral imperative to do our very best for looked after children and care leavers. We can do this by acting in a way a good parent would and by providing the necessary care and support to help them reach their potential.
- 2.2 Care leavers are a particularly vulnerable group for Council Tax debt, and as they move into their own accommodation and begin to manage their own budget it can be a challenging time, exacerbated if they fall behind with Council Tax.
- 2.3 The Council wants to provide support to care leavers **up to their 25th birthday** by awarding a discretionary reduction of up to 100% of the Council Tax liability. This means the Council will be providing financial support to care leavers whilst they develop independent lives and the associated life skills.

3. Legislation

- 3.1 Section 13A (1) (C) of the Local Government Finance Act 1992 (as amended by the Local Government Act 2012) states:

Reductions by billing authority

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

(a) in the case of a dwelling situated in the area of a billing authority in England, is to be reduced to the extent, if any, required by the authority's council tax reduction scheme (see subsection (2));

(b) in the case of a dwelling situated in the area of a billing authority in Wales, is to be reduced to the extent, if any, required by any council tax reduction scheme made under regulations under subsection (4) that applies to that dwelling;

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

3.2 This provision stated in (c) above, allow the Council to reduce the Council Tax for any taxpayer in addition to any application for Council Tax Reduction under the Council's scheme.

4. Council Tax Care Leavers Discount Scheme

4.1 Definition of care leaver for the purposes of the scheme

The term 'care leaver' is defined in The Children (Care Leavers) Act 2000 and refers to eligible, relevant and former relevant children:

- The person is someone for whom Devon County Council has acted previously as a corporate parent;
- Relevant children are those young people age 16 and 17 who have already left care and who were 'looked after' for at least 13 weeks from the age of 14 and have been 'looked after' at some time while they were 16 or 17; and
- Former relevant children are those young people aged 18, 19 or 20 who have been eligible and/or relevant.

4.2 Care Leavers can also be classified as a 'qualifying' care leaver. This category applies to young people who:

- Left care after 1 October 2001, after they turned 16, but who are not 'eligible' or 'relevant' because they did not fulfil the 13 week criteria;
- Were accommodated, but in residential education, mental/health provision private fostering or Special Guardianship.

4.3 Former care leavers born before 2001 will also be designated as a care leaver for the purposes of this scheme.

5. The Council's Policy for Care Leavers

5.1 The Council shall operate the scheme as follows:

Part 1

This applies to the following:

(a) Care leavers who are the sole occupant of a dwelling and are liable for Council Tax.

Part 2

(b) Care leavers who are jointly and severally liable with one or more other persons who is/are not a care leaver.

5.2 A reduction in liability will only be applied after the entitlement to national discounts and exemptions have been applied. The liable party must be resident in the South Hams District Council area.

6. Reductions for care leavers under Part 1 of this scheme

6.1 The Council, under this policy, will reduce the amount of council tax payable to nil after the application of all other discounts and reductions, where a care leaver as defined in this policy is solely liable for Council Tax.

7. Reductions for care leavers under Part 2 of this scheme

7.1 The Council will reduce the amount of Council Tax payable, by applying a reduction of 50%, after the application of all other discounts and reductions, where one or more care leavers, as defined in this policy, are jointly liable for Council Tax, together with any adults resident in the property who are not care leavers.

8. Exclusions

8.1 This reduction will only apply where the property is occupied. No reduction will apply where the dwelling is no one's sole or main residence or where the dwelling is defined as a second home.

8.2 Where the care leaver is liable for more than one property, the reduction will only be awarded in respect of the dwelling deemed to be their main residence.

8.3 No reduction will be granted where the care leaver resides in a House in Multiple Occupation or where the care leaver resides in a dwelling for which they are not liable for Council Tax.

9. Duration of award

9.1 Both the amount and duration of the reduction are at the discretion of the Council and the reduction will be awarded based on the individual circumstances of the care leaver.

10. Change in circumstances

- 10.1 The Council may revise any reduction in liability where the care leaver's circumstances or situation changes.

11. Delegated powers

- 11.1 The Council Tax Care Leavers Discount Scheme has been approved by the Council, however the Head of Revenues and Benefits is authorised to make technical scheme amendments to ensure it meets the criteria set by the Council.

12. Notification

- 12.1 The Council will issue a written decision, if the application is unsuccessful, or a revised bill and a covering letter within 10 working days of receiving all information needed to assess the application, or as soon as reasonably practicable thereafter.

13. Review of decisions

- 13.1 Where any application is refused, the applicant will be notified that they can ask for the decision to be reviewed. Any request for review must be made by letter or email, within one month of the decision letter.
- 13.2 An independent officer of the Council will undertake the review having regard to any further evidence supplied.
- 13.3 If the applicant is dissatisfied with the outcome of the review, they can, within two months of the Council's reply, appeal to the Valuation Tribunal Service.

14. Financial implications

- 14.1 Discounts made using this power have to be funded in full by South Hams District Council.