

## **Care Leavers Council Tax Relief Policy**

### **Introduction**

Southend-on-Sea Borough Council as part of its 2050 ambition wants to provide additional support to children leaving the care of the local authority with their Council Tax liability. This additional financial assistance will be available for care leavers until the age of 21 years or under exceptional circumstances until the age of 25 years. We recognise that care leavers are among the most vulnerable groups in our society and by granting up to 100% discretionary relief from council tax, the council will be providing practical help and financial assistance to care leavers whilst they are developing their life skills and beginning their journey towards hopefully leading independent, healthy and prosperous lives.

This policy utilises the discretionary powers available to billing authorities arising from S13A(1)(c) of the Local Government Finance Act 1992 to reduce, or further reduce, the amount of council tax a person is liable to pay as it sees fit.

The discretionary relief will be awarded only after entitlement to other legislative discounts or exemptions, including Council Tax Reduction, have been applied and will be awarded to all Southend-on-Sea care leavers living in the area from 1<sup>st</sup> April 2020.

### **Definitions**

For the purpose of this policy, a 'care leaver' is defined as:

A person aged up to 21, (or 25 in exceptional circumstances) who has been looked after by a local authority for at least 13 weeks since the age of 14; and who was looked after by the local authority at school-leaving age or after that date.

The Children Act 1989 defines the categories of children entitled to leaving care support as:

'Eligible children' are those young people aged 16-17 who are still in care and have been 'looked after' for a total of 13 weeks from the age of 14 and including their 16th birthday;

'Relevant children' are those young people aged 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;

'Former relevant children' are those young people aged 18, 19 or 20 who have been eligible and/or relevant.

### **Policy statement**

For the purpose of calculating the amount of discretionary council tax reduction to apply, care leavers are to be treated in the same way as 'disregarded persons' (such as students) as detailed in s11 and Schedule 1 of the Local Government Finance Act 1992.

### **Criteria**

The policy statement above will apply in the calculation of the relevant discount.

For example:

A care leaver joining an existing household with a single person discount in place will be given sufficient discretionary relief to ensure that the council tax liability does not increase as a result of their presence.

A household where only care leavers are liable to pay council tax will be given sufficient discretionary relief to extinguish the council tax liability completely.

A care leaver in a property, which would otherwise be exempt from council tax, will be given sufficient discretionary relief to ensure that no council tax continues to be payable.

A claim for council tax reduction must be made and determined to reduce the original council tax liability before any additional discretionary relief is applied to the account.

### **Application process**

A care leaver (or his/her appointee or a recognised third party acting on his/her behalf) will complete an application form, or provide sufficient detail to enable the relief to be processed.

The application will be available from the Revenues Service or from the care leaver's Personal Advisor.

The application form should provide the following information:

- Full name
- Date of birth
- Current address
- Details of any other adults in the property and the relationship to them
- Details to any circumstances that would be relevant to entitlement to legislative discounts, disregards or exemptions
- Contact details
- Name of personal advisor if known

Upon receipt of an application, an officer will verify the status of the care leaver from council records and assess the award.

Awards will be made directly by a reduction in liability on the council tax account and notification of the award of discretionary relief will be by way of a council tax bill.

The Revenues service will undertake periodic reviews appropriate to the individual circumstances of each case.

The care leaver (or his/her appointee or a recognised third party acting on his/her behalf) must provide appropriate details of any change of circumstances which may impact the council tax charge within 21 days.

Any overpaid discretionary relief will be reclaimed through the relevant council tax account and collected and recovered under the Council Tax (Administration and Enforcement) Regulations 1992.

### **Review of Decisions/Appeals**

The council will accept a written request from a care leaver (or his/her appointee or a recognised third party acting on his/her behalf) for a re-determination of the decision.

- Re-determination of the decision will be made by a senior officer who has not previously been involved with that specific award.
- In the case where the customer has been notified of a decision and they exercise their rights to appeal, they must make payment to their council tax account as requested. In the event the appeal is successful any credit on the account will be refunded.
- If an applicant remains dissatisfied with the outcome of the council's decision they may appeal to the Valuation Tribunal for England.