



Council tax policy on care leavers

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1.0 Introduction

1.1 This policy sets out the council's approach to the award of discretionary council tax relief (locally defined discount) in respect of council tax liability for resident care leavers living in the Richmondshire District area.

2.0 Scope

2.1 The discount arises from a recommendation from central government where they are encouraging council's to assist both financial and practically when dealing with care leavers.

3.0 Key responsibilities/applicability

3.1 The right to create a locally defined discount is contained in Section 13A (1) C of the Local Government Act 1992.

3.2 The responsibility for implementing and managing the policy lies with the Revenue & Benefits & Customer Services Manager but will be administered on a daily basis by the Local Taxation & Recovery Team Leader.

3.3 The discount will be applied after all other exemptions and discounts but before the application of Council Tax Reduction.

4.0 Care Leavers - Definitions

4.1 The term 'care leaver' is defined in The Children (care leavers) Act 2000 and refers to eligible, relevant and former children.

- 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.

4.2 Care leavers can also be qualified as 'qualifying' care leaver. This category applies to young people who:

- Left care after 01 October 2001 after they had 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. For the purposes of this category qualifying care leavers will be treated in the same way as care leavers.

5.0 The Procedure

5.1 A new application form is to be completed. Applications will be administered by the revenues team who will liaise with North Yorkshire County Councils 'looked after children team'. The revenues team may also need to liaise with other council's if the care leaver came from outside of the North Yorkshire area.

5.2 The discount will be applied directly to the relevant council tax account and will be shown as an adjustment to the council tax liability.

5.3 The principles of awarding the discount are as follows:

- Care leavers who are the liable person to pay the council tax and live alone will receive 100% relief (after all other discounts & exemptions (except Council Tax Reduction) has been applied to the account.
- Care leavers who are jointly liable with one or more residents in the property, who are not care leavers, will receive 50% relief (after all other discounts & exemptions (except Council Tax Reduction) has been applied to the account.
- Where the property is occupied only by care-leavers, 100% relief will be applied.
- Where the care leaver lives in a household and the council tax would be subject to either a 25% discount or disregard, if the care leaver did not reside there, the bill will be reduced to 50%
- 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% relief will be applied.
- Where a care leaver lives in a household and the council tax would not be subject to a discount or disregard if the care leaver did not reside there, the bill will be reduced by 50%.

5.4 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 in circumstances which may impact the council tax liability within 21 days.

5.5 Any overpaid relief will be reclaimed through the council tax account and

collected and recovered under the council tax (administration & enforcement) regulations 1992.

- 5.6** The discount will have deemed to commence on 01 April 2019 (backdated) and will cease on the care leavers 25th birthday or a relevant change in circumstances (whichever is the earlier).
- 5.7** The council (through its corporate board) reserves the right to review/amend this policy every 12 months.
- 6.0 Appeals**
- 6.1** Any appeal against the initial decision will be reviewed by the Revenues, Benefits & Customer Services Manager

This policy will be reviewed every 12 months as changes may take place from 01 April each year.

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