

MEDWAY COUNCIL

CARE LEAVERS COUNCIL TAX DISCRETIONARY RELIEF
POLICY

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1. Introduction

- 1.1. Some local authorities have introduced measures to assist care leavers with council tax following the recommendations made in the Government's care leavers strategy, Keep on Caring which encourages local authorities to do so.
- 1.2 When they are supported by the Leaving Care Team, care leavers are faced with potentially difficult responsibilities without the ability to be able to draw on family support and networks that other young people can rely on. As the corporate parent, Medway Council feels it should do as much as it can to support care leavers up to the age of 25.
- 1.3 In granting discretionary relief from council tax, the council is providing practical help and financial assistance to care leavers. This allows breathing space to develop their independence and life skills. However, Medway Council also feels that we must educate our care leavers and therefore care leavers will be expected to claim statutory council tax discounts ahead of receiving discretionary relief.

2. Policy intentions

- 2.1 The policy sets out the local authority's approach to the award of discretionary council tax relief for care leavers living within the Medway area.
- 2.2 Local authorities have 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 classes of people or property. The policy intends to:
 - Set the procedures for awarding the relief to care leavers living in the Medway area.
 - Establish an appeals procedure for customers dissatisfied with a decision made in respect of this relief.
 - To safeguard the interests of Medway taxpayers by ensuring that awards of relief are administered in the most effective way.
- 2.3 In order to provide further support for care leavers, this policy will take effect from 1 April 2021.

3. Care leavers definition

- 3.1 The term care leaver is defined within the Children (Care Leavers) Act 2000 and refers to eligible, relevant and former relevant 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 18,19,20 who have been eligible and/or relevant.
- 3.2 For the purposes of this policy, support will be offered up to the day before the care leaver's 25th birthday of the care leaver or if they cease to be liable for council tax, whichever date occurs first.
- 3.3 The scheme is open to all care leavers in accordance with paragraph 3.2 regardless of whether they are open to the authority acting as their corporate parent.

4. Legislation

- 4.1 Council tax discretionary relief is awarded under Section 13A of the Local Government Finance Act 1992.
- 4.2 The discretionary relief will be applied after entitlement to any discounts, exemptions, including council tax reduction have been calculated and awarded.
- 4.3 There is a cost to the council in respect of any discount or relief awarded and this is met by the general fund.

5. Applications

- 5.1 An application form will be required, except for cases where 5.6 applies, 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).
- 5.2 Applications should be made in writing or by telephone, and may be received electronically to ctax@medway.gov.uk. Postal application forms should be returned to:
- Medway Council
Gun Wharf
Dock Road
Chatham
Kent
ME4 4TR
- 5.3 The application form requires only pertinent details to be submitted in order to process the award of this relief. Basic information requirements include:
- Full name

- Date of birth
- Which authority is the corporate parent.
- Consent to request information to confirm care leaver status.
- Current address
- Details of any other adults in the property
- Details of any circumstances that would be relevant to entitlement to legislative discounts, disregards or exemptions
- Contact details

5.4 The application form should be as clear and concise as possible in order to encourage take up and expedite administration.

5.5 A new application will need to be completed, if the care leaver moves, to confirm any change in circumstances (except where 5.6 applies).

5.6 An application form is not required where the authority has been able to establish all the conditions of entitlement to discretionary relief from existing evidence.

6. Administration and awards

6.1 Applications will be administered by Medway Revenue and Benefits Team. The Leaving Care team will be requested to confirm the care status of the applicant. Where the corporate parent is another authority, written confirmation must be sought from the relevant council

6.2 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 100% discretionary relief, only after any other appropriate reductions have been applied (Council tax reduction, single person discounts, disregards and exemptions).
- Care leavers who are jointly liable with a partner in the property, who is not a care leaver, will receive 100% discretionary relief on the total charge, after any other appropriate reductions have been applied where a property is occupied only by care leavers, 100% discretionary relief be applied.
- Care leavers who are jointly liable with one or more residents in the property, who are not care leavers, will receive 50% discretionary relief on the total charge, only after any other appropriate reductions have been applied.
- Where a care leaver is not liable for council tax and their occupation within a property increases the council tax liability, the taxpayer will receive discretionary relief so that the amount of council tax payable is the same as if the care leaver were not occupying the property.

- If a Medway care leaver lives outside of Medway, they must pass their bill to their Leaving Care Personal Advisor for payment.

6.3 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 revised council tax bill.

6.4 If there is a subsequent reduction in liability, the care leaver's reduction will be amended to ensure that the discretionary relief does not exceed the council tax liability.

6.5 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.

6.6 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.

7. Exclusions

7.1 Houses in Multiple Occupation (HMOs) where occupants:

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

7.2 HMOs are generally run 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.

8. Review of Decision/Appeals

8.1 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) or the liable person where relevant (i.e., the liable person at the property in which the care leaver resides), for a re-determination of its decision.

8.2 Re-determination of the decision will be made by a senior officer who has not previously been involved with the award.

8.3 In the case where the customer has been notified of a decision and they exercise their rights to appeal, payment cannot be withheld pending an appeal decision. In the event that an appeal is successful, any interim overpayment will be refunded.

8.4 The Council will consider whether any additional information that has been provided will justify a change to its original decision.

8.5 The Council will notify the council taxpayer of its final decision within 28 days of receiving a request for a re-determination.

8.6 Whilst every effort will be made to meet the deadline outlined above, failure by the Council to do so does not qualify the applicant for relief.

8.7 If an applicant remains dissatisfied with refusal of their application, they may appeal to the Valuation Tribunal for England (VTE) within two months of the decision being sent.

Website: valuationtribunal.gov.uk

Phone: 0300 123 2035

Valuation Tribunal Service

Second Floor

120 Leaman Street

London

E1 8EU

9. Monitoring, reporting and policy review

9.1 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.

9.2 This policy will be reviewed annually, and any changes referred to cabinet for consideration.