

Appendix 2

Gloucester City Council

Council Tax Discount Scheme for Care Leavers – April 2024

Background

The Government made recommendations in its care leavers strategy “Keep on Caring” – appendix A, that local authorities should consider exempting care leavers from council tax, using their existing discretionary powers under Section 13a of the Local Government Finance Act 1992 (as amended). Many Councils have since introduced discounts for care leavers

In 2018 the 6 Gloucestershire Districts (billing authorities) and Gloucestershire County Council worked together to agree a common council tax discount scheme for Care Leavers aged 18yrs to 21yrs effective from April 2019.

It was agreed in December 2023 that the discount scheme should be extended to enable a better outcome for Care Leavers within Gloucestershire and for consistency across the county eligible care leavers up to the date of their 25th birthday may apply for a council tax discount from April 2024.

Discounts made using this power must be funded by the billing authority. However, Gloucestershire County Council, by local agreement, will fund its share of the cost of any Care Leavers discounts proportionate to its share of the council tax.

Legal Provision

Billing authorities have discretion under Section 13(1)(c) of the Local Government Finance Act 1992 to reduce the amount of council tax payable for individuals, or for classes of council taxpayer. This includes the power to reduce the amount payable to nil.

This provision is separate to and distinct from the Council Tax support scheme which is made under Section 13A(1)(a) of the Local Government Finance Act 1992. It allows the Council to reduce the amount payable after all statutory discounts and exemptions and local council tax support.

Eligibility Criteria

- A care leaver, for the purpose of this policy, is defined as a young person aged 18 – 24 who was formerly a child in the care of Gloucestershire County Council or other local authority

in England and then became a 'Former Relevant Child' as defined by The Children (Leaving Care) Act 2000. The Care Leaver must be resident and liable for council tax on a property in the Gloucester City Council area

- A Care Leaver must be aged 18-24 years old to qualify for a reduction under the care leavers discount scheme. A Care Leaver will cease to qualify for the discount from the date of their 25th birthday
- The Care Leaver must be the liable person for council tax, either solely or jointly and severally with other(s), at the dwelling in respect of which the application is made. The council tax bill must be in their name
- When a Care Leaver lives in a HMO or other property where they are not the council tax payer no discount will be awarded
- The Care Leaver discount will apply to occupied properties only
- Confirmation that a claimant is a Former Relevant Child from a local authority in England must be received from Gloucestershire's 11-25 Permanency Service who will seek confirmation of care leaver status from other local authorities

Care Leaver Discount

The Care Leaver Discount is effective from 01 April 2024

Care Leavers that meet the eligibility criteria about will be eligible to apply for a discretionary council tax discount as follows:

- Where a property is solely occupied by Care Leaver(s) 100% discount will be awarded
- Where a Care Leaver is in occupation and jointly liable with others 50% discount will be awarded

The Care Leaver discretionary discount will be awarded after statutory discounts, exemptions, disabled reduction, and local council tax support.

Application Process and Administration

Gloucestershire County Council's 11-25 Permanency Service will provide information to confirm the name, address and date of birth of Care Leavers, living in the Gloucester area who will qualify for the discount.

A Care Leaver discount may also be awarded where the following information is provided and the Care Leaver status has been verified with Gloucestershire County Council's 11-25 Permanency Service

An application should provide the following information

- Full name
- Date of birth
- Current address
- Details of any other adults in the property and relationship to them
- Details of any circumstances that would be relevant to entitlement to legislative discounts, reductions or exemptions
- Contact details
- Name of Leaving Care Worker (if known)

Awards will be made directly by a discount in council tax liability and notification of the discount being awarded will be by way of the council tax bill.

The Revenues and Benefits 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 advise Gloucester City Council of any changes which may affect entitlement to the discount within 21 days of the change occurring.

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

Review of Decision / Backdating

The Care Leaver discount scheme is administered in accordance with the Local Government Finance Act 1992 and is subject to a statutory appeals process. If the applicant disagrees with the decision they must put this in writing giving their reasons. This should normally be received by Gloucester City Council within a month of the date of the decision, although more time can be given in exceptional circumstances.

If a decision is challenged a reconsideration will be made by the Head of Finance & Resources. The applicant will then be notified of the reconsideration, which will clearly state the reasons for the decision made.

If the applicant remains dissatisfied with the decision, an appeal may be made to the independent Valuation Tribunal. Further details on this process will be notified to the applicant with the outcome of any previous review of the decision.

The Council will accept applications backdated to the beginning of the financial year, or to the date the Care Leaver became responsible for the council tax so long as the date is not more than 12 months prior to the date of the application. The Care Leaver discount cannot be awarded prior to 01 April 2019 for care leavers aged 18yrs to 21yrs and cannot be awarded prior to 01 April 2024 for care leavers aged 22yrs to 24yrs.