

Discretionary Council Tax Discount Policy Care Leavers

(Section 13A Local Government Finance Act 1992)

1. Introduction

The Government made recommendations in its care leavers strategy “Keep on Caring”, published in July 2016, 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. Many councils have since introduced discounts for care leavers.

2. Legal provision

Billing authorities have discretion under Section 13A(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, exemptions, and local council tax support scheme.

3. Eligibility criteria

- A care leaver, for the purposes of this policy, is defined as a young person aged 18-25 who was formerly a child in the care of Hampshire County Council 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 within the Rushmoor Borough Council area.
- A care leaver must be aged 18-25 years old to qualify for a reduction under the care leavers discount scheme. A care leaver will cease to qualify for 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 or name on it.
- Where a care leaver lives in a house in multiple occupation or other property where they are not the council taxpayer, no discount will be awarded.
- The care leaver discount will apply to occupied properties only.

4 Care Leaver Discount

The care leaver discount is effective from 1 April 2024.

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

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

The care leaver discount will be awarded after all other discount, exemptions and council tax support have been awarded, if applicable.

5 Application process and administration

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 regarding entitlement to discounts, disregards or exemptions.
- Contact details
- Name of lead care support worker if known.

Awards will be made directly by awarding a discount to the council tax liability. 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 Rushmoor Borough Council of any change in circumstances 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.