

**FINANCE, INVESTMENT AND CORPORATE SERVICES PORTFOLIO HOLDER
DECISION – 19 FEBRUARY 2020**

COUNCIL TAX – CARE LEAVERS

1. INTRODUCTION

- 1.1 The purpose of this decision is to clearly set out the qualifying criteria for the care leavers to be exempt from council tax.

2. BACKGROUND

- 2.1 Under S13A 1C of the Local Government Finance Act 1992, Councils have the discretion to reduce the amount of council tax payable. On 4 December 2019 the Council agreed to introduce a local exemption for care leavers up to the age of 25 which exempts them from paying council tax if they are the sole occupier of a property, or where there is more than one liable party, and all are care leavers. This decision supports the transition from care into adult life for care leavers.
- 2.2 The exemption will be applied after other discount entitlements, for example 25% discount for single occupancy, and will be backdated to the date council tax liability commenced.

3. QUALIFYING CRITERIA

- 3.1 The qualifying criteria needs to be defined to clarify under what circumstances a care leaver will be entitled to the local council tax exemption or discount.
- 3.2 A care leaver is a person who:
- a) is under the age of 25 and,
 - b) has been in the care of a local authority for at least 13 weeks since the age of 14 and this ended on, or after, their 16th birthday.
- 3.3 The Council will work with local authorities to confirm the criteria is met and to promote the support.

4. CONCLUSION

- 4.1 Agreeing the qualifying criteria will clearly define who is entitled to the local council tax exemption and discount.

5. FINANCIAL IMPLICATIONS

- 5.1 The cost of the care leavers discount is borne by the council in full.

6. CRIME & DISORDER IMPLICATIONS

- 6.1 There are none.

7. ENVIRONMENTAL IMPLICATIONS

7.1 There are none.

8. EQUALITY & DIVERSITY IMPLICATIONS

8.1 There are none.

9. RECOMMENDATIONS

9.1 To agree the qualifying criteria as set out in paragraph 3.2.

10. PORTFOLIO HOLDER ENDORSEMENT

10.1 I agree to the recommendation of this report.

Sign: Cllr J Heron

Date: 19 February 2020

For further information contact:

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Background Papers:

Minutes of Cabinet 4 December 2019

Date on which notice of this Decision – **19 February 2020**

Late date for call in – **26 February 2020**