

**Council Tax Care Leavers Local Discount Policy (allowed under S13A Local Government Finance Act 1992 (as amended))**

**1 Background**

- 1.1 Billing Authorities have the power to allow a local Council Tax reduction under S13A of the Local Government Finance Act 1992 (as amended), for individual cases or a class of cases.
- 1.2 Care Leavers often have to start living independently much earlier than their peers taking on more financial responsibilities, when they might be on a low income and without the same family support network.
- 1.3 As a corporate parent, Suffolk County Council and, in addition, East Suffolk Council has a responsibility to support Care Leavers whilst they are developing the skills and confidence to live independent lives and learn vital life skills.
- 1.4 By granting a full reduction in Council Tax for Care Leavers living as single adults or living with other Care Leavers up to attaining age 25, the Council will be providing financial assistance for a group of people who need help at a very important time in their lives.
- 1.5 By disregarding Care Leavers when calculating the number of residents at a property for discount purposes, a Council Tax payer will not lose any discount to which they are entitled by providing a home for a Care Leaver.

**2 Operation of the discount**

- 2.1 Care Leavers will be disregarded (not counted) for discount purposes.
- 2.2 Where a qualifying Care Leaver is liable to pay Council Tax either as the only resident or living only with other Care Leavers, a full 100% discount will be allowed reducing the Council Tax charge to nil for the qualifying period.
- 2.3 Where the Care Leaver lives with others who are not Care Leavers then the Care Leaver will be disregarded and entitlement to any discount will be calculated in accordance with Council tax regulations for the remaining visible household.
- 2.4 Where a Care Leaver lives with others who are all disregarded and would have otherwise been exempt as provided by Council tax regulations, then a full 100% discount will be allowed reducing the Council Tax charge to nil for the qualifying period.

- 2.5 The Council Tax discount will take effect from 1<sup>st</sup> April 2019 (or such subsequent date when Council Tax liability commences). Care leavers with responsibility for Council Tax on 1<sup>st</sup> April 2019 will be granted the discount from that date. Care leavers who become responsible for Council Tax after this date will be granted the discount from the date of occupation
- 2.6 The reduction will be awarded only after entitlement to other discounts have been applied (except Council Tax Reduction).
- 2.7 The qualifying period will last until the Care Leaver(s) reach the age of 25 Years.
- 2.8 A Care Leaver is defined as a person under 25, who has been looked after by a local authority for at least 13 weeks since the age of 14; and who was looked after by the local authority at school-leaving age or after that date.
- 2.9 The Act defines the categories of children entitled to leaving care support as:
- 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 16<sup>th</sup> 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 to 25 who have been eligible and/or relevant.
- 2.10 A written application will be required, endorsed by Suffolk County Council that confirms that all the conditions of entitlement to the discount have been met.
- 2.11 Applications may be made by email to [counciltax@angliarevenues.gov.uk](mailto:counciltax@angliarevenues.gov.uk) or by post to:
- Anglia Revenues Partnership  
Breckland House  
St Nicholas Street  
Thetford  
Norfolk  
IP24 1BT
- 2.12 Once an award has been made an adjustment notice or bill will be sent confirming the discount.
- 2.13 The Care Leaver must advise the Council within 21 days of any change in circumstances which may give rise to a change in entitlement to discount such as a new adult moving in or the Care Leaver vacating the dwelling.

### **3 Review of decision and appeal process**

- 3.1 S16 of the Local Government Finance Act 1992 provides that a person may appeal against any decision by a Billing Authority that he or she is liable to pay Council Tax or a calculation as to the amount to pay.
- 3.2 Any Care Leaver aggrieved by a decision of the Billing Authority not to award a Care Leavers Discount may in the first instance request a review of the decision.
- 3.3 A review should be instigated by writing to the Council Tax Team at the address shown in 2.11 above.
- 3.4 A request for a review should detail the reasons in full.
- 3.5 If a review is requested, the decision on entitlement will be independently reviewed by a different officer from the one involved in the initial determination.
- 3.6 A final decision following a review will be sent in writing to the Care Leaver.
- 3.7 Following a request for a review, If the Care Leaver is still aggrieved an appeal may be made to the Valuation Tribunal within 2 months of the review response at 3.6. Or, if there has been no response, within 4 months of the date of the request for a review the Care Leaver may appeal to the Valuation Tribunal.
- 3.8 The Valuation Tribunal's contact details are:

Valuation Tribunal  
Hepworth House  
2 Trafford Court  
Doncaster  
Yorkshire  
DN1 1PN

Email : vtdoncaster@vts.gsi.gov.uk  
Tel : 0300 123 2035