

Policy – Care leaver Offer – Discretionary discount for Council Tax

1. Introduction

- 1.1 Section 13A (1) (c) of the Local Government Finance Act 1992 (as amended by section 10 of the Local Government Act 2012) allows the Council (in its capacity as billing authority) to reduce the amount of Council Tax payable. This includes the power to reduce the council tax to nil.
- 1.2 The Council has the right to choose whether to use powers on a case by case basis or to specify a class of use, where several taxpayers may fall into a group due to similar circumstances – in this case care leavers.
- 1.3 There is a financial implication to awarding reliefs under Section 13A (1) (c) as the billing authority has to finance all such reliefs from its own funds. Therefore awards must meet the underlying principle of offering value for money to Council Tax payers.
- 1.4 This policy sets out how Chesterfield Borough Council will consider applications and apply relief under section 13A (1) (c). This policy applies from 1 April 2020.

2. Purpose of the policy

- 2.1 This policy outlines the conditions that should be satisfied in order for the council to consider relief as part of the Derbyshire Care Leaver offer.
- 2.2 The Council provides a Council Tax Support Scheme in accordance with section 13A of the Local Government Finance Act 1992. This discretionary relief policy is independent of the Council's Council Tax Support Scheme.

3. Council tax discretionary discount award criteria

- 3.1 A care leaver is eligible for the local care leaver and council tax discretionary discount if they are liable for Council Tax on a dwelling within the Chesterfield Borough Council area, are over 18 years old and under 25 years and before reaching 18 were in the care of Derbyshire County Council for a period of 13 weeks (or periods amounting to 13 weeks) which began after reaching the age of 14 years and includes at least one day whilst they were 16 or 17 years old. The exception to this is if the applicant had a planned return home to their family or carer which was successful for more than six months. This also applies to adults aged 18 to 25 who

were in the care of Derbyshire County Council as part of the child unaccompanied asylum seeking children programmes.

- 3.2 Applications may be made by the care leaver or by the Derbyshire County Council leaving care team (or equivalent support), for and on behalf of the care leaver.
- 3.3 Applications may be backdated to 1 April in the financial year of application if the 18th birthday fell in the previous financial year.
- 3.4 Council tax discretionary discount will be awarded on a single property occupied as the sole or main residence in the Borough Council area, from the date of the care leavers 18th birthday until the day immediately preceding their 25th birthday, as follows:
 - a. Sole occupation by a care leaver of 100% residual balance of Council Tax payable after the award of any other discount.
 - b. Where a care leaver is jointly liable a proportionate award will be made according to their individual circumstances e.g. if there's one other occupier a 50% discount will apply.
 - c. Where the care leaver is not liable for Council Tax no discount will apply.
 - d. Discounts will be subject to an annual review of eligibility.
 - e. The scheme may be varied or terminated on 6 months' notice on a decision by the Council (we are intending to keep the scheme under review as regards to cost and administration).
- 3.5 The Council Tax discretionary discount scheme for care leavers will only be applied after all other relevant discounts have been applied. Where the qualifying criteria is met and all discounts including Council Tax Support Scheme, do not cover the full Council Tax charge, then under this scheme qualifying care leavers will receive further assistance to cover 100% of their council tax charge.

4. Application process

- 4.1 Applications should be made in writing (including e-mail) to the Revenues Team using the care leaver application form. Applications may be made by the care leaver

or by the Derbyshire County Council leaving care team (or equivalent support), for and on behalf of the care leaver.

4.2 Each application must set out the circumstances upon which the application is based and should include:

1. Full name, address, telephone number, e-mail address and date of birth
2. Confirmation that you are an eligible Derbyshire care leaver and date of birth (we will check this with the Derbyshire County Council care leaver service)
3. The period the discount is required e.g. full financial year, part financial year or some other period of time
4. Full name of any other person or persons living at the property including date of birth and if they are a care leaver (we will check this with the Derbyshire County Council care leaver service)
5. Information about steps taken to meeting or mitigate the council tax liability i.e. application for Council Tax Support Scheme

4.3 The Council aims to make a decision within 28 working days of receiving all the information required.

5.0 Appeals

5.1 An applicant (or leaving care worker) can request an explanation of their application decisions in writing (or e-mail) to the Revenues Service within 28 working days of the notification of the decision. An applicant (or leaving care worker) who disagrees with a decision may appeal the decision within 4 weeks of the notification of the decision or if requested, within 4 weeks of the written reasons being notified to the applicant, whichever is later.

5.2 Where possible the Council will try to resolve the matter by explaining the reasons for the decision and potentially requesting further evidence. Where agreement cannot be reached the Section 151 Officer will review the decision and consider whether there are grounds to change the decision. The Council will notify the applicant within 4 weeks of receiving the request for reconsideration.



5.3 Where a Council Tax payer is aggrieved by a Council's refusal to abide by its own resolution to award discount regarding a specific class, further appeal may be made to the Valuation Tribunal.

6.0 Overpayments

6.1 If the Council becomes aware that information contained in an application for Section 13A (1) (C) relief was incorrect or that relevant information was not declared, either intentionally or otherwise, the Council may seek to recover the value of any award made as a result of that application. The award will be removed from the relevant council tax account and any resulting balance will be subject to the normal methods of collection and recovery applicable.

7.0 Fraud

7.1 The Council is committed to the fight against fraud in all its forms. Any applicant who tries to fraudulently claim a Section 13A discount might have committed an offence under the Fraud Act 2006. If the Council suspects that fraud may have occurred, the matter will be investigated as appropriate and this could lead to criminal proceedings.