

Gedling Borough Council

Care Leavers' Council Tax Reduction Guidance

1. Introduction

Gedling Borough has the discretion to reduce the council tax of any such persons as it sees fit. This discretion is allowed by section 13A(1)(c) of the Local Government Finance Act 1992.

The Council has determined that it will provide a reduction in council tax to those persons liable to pay council tax within the Borough who are defined as care leavers.

Providing this support will help care leavers manage the social and financial transition from local authority care to independent living.

2. Delegation

The authority to determine applications for council tax reduction for care leavers is delegated to the Director responsible for Revenues & Welfare Support services.

Each request for relief will be considered on its own merits.

3. Who is eligible for council tax reduction?

For the purposes of this guidance, a care leaver is defined as a person aged between 16 and 25, who is currently resident in the Borough with a council tax liability and:

- i. has been in the care of a local authority (looked after) for a period, or cumulative periods equalling at least 13 weeks since the age of 14 and which ended on or after their 16th birthday, or;
- ii. is aged between 16 and 21 and with respect to whom a guardianship order is in force (or was in force on their 18th birthday) and was looked after immediately before the making of that order, or;
- iii. at any time after their 16th birthday but before their 18th birthday, was, but no longer is, looked after, accommodated or fostered.

This definition incorporates the statutory definitions of “former relevant child” and “qualifying care leaver” as defined in the Children Act 1989.

4. How will council tax reduction be applied?

The council tax reduction will take effect from 1st April 2018. Care leavers who become responsible for council tax after this date will be granted a reduction from the date their council tax liability begins.

Care leavers who are liable for council tax on 1st April 2018 will be granted a reduction from 1st April 2018.

The reduction will be awarded after all other relevant discounts, reductions and exemptions to the council tax liability have been awarded.

Where the reduction is awarded, it will remain in place until the care leaver reaches the age of 25 years (the care leaver's 25th birthday) or ceases to be liable for the council tax, whichever date occurs first. In these circumstances, the bill will be apportioned.

Where a reduction has been awarded, a council tax bill will be issued showing the detail of the reduction. If a request for reduction is refused, a letter will be issued detailing the reasons for the refusal.

5. How much council tax reduction will be applied?

Where a care leaver has a liability for council tax, the reduction in that liability will be up to 100%.

The amount of reduction awarded will be the relevant amount (after all other discounts, reductions and exemptions) required to reduce the care leaver's council tax liability amount to zero.

If, subsequent to an award, the care leaver's liability for council tax reduces during the period of the award, for example if the care leaver becomes entitled to a single person discount, the care leaver's reduction will be amended to ensure the award does not exceed the care leaver's council tax liability for the period.

Where there is a shared liability for council tax, the reduction will only be paid to cover the share for which the care leaver would be liable.

6. Right of appeal

Under section 16 of the Local Government Finance Act 1992, a person applying for a reduction in council tax who is not happy with the decision of the Council may appeal the decision.

This appeal in the first instance should be made to the Council's Revenues and Welfare Support Service. If after this the person making the request for reduction is still not satisfied, they may then make an appeal to the Valuation Tribunal for England (VTE).

The VTE is an independent body which adjudicates between taxpayers and the Council. Appeals to the VTE must be made directly to the VTE.

Author: Andrew Solley

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