

Mansfield District Council – Local Discounts

Appendix B

Care Leavers' Council Tax Local Discount Guidance

1. Introduction

Mansfield District Council 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 district who are defined as care leavers, as notified by Nottinghamshire County Council. Consideration will be given to care leavers moving into the district from another area but there is not an automatic award in these cases.

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 a discretionary discount for care leavers is delegated to the Head of Finance as outlined in this policy.

Each request for relief will be considered on its own merits taking account of the eligibility criteria.

3. Who is eligible?

For the purposes of this guidance a care leaver is defined as a person who is currently resident in the district with a council tax liability and 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.

4. How will the discount be applied?

The discount applies 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 have been liable for council tax since 1st April 2018 will be granted a reduction from 1st April 2018.

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

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

5. How much discount will be applied?

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

The amount of discount 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 discount 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 discount 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 discount in council tax who is not happy with the decision of the Council may appeal the decision. The policy outlines the appeal process.