



**East Devon District Council  
Care Leavers Discount Policy  
Council Tax  
S13A (1) (c)  
Local Government Finance Act 1992**

## Contents

|     |  |   |
|-----|--|---|
| 1.0 | Introduction.....  | 3 |
| 2.0 | Legislation.....   | 3 |
| 3.0 | Council Tax Care Leavers Discount Scheme.....                        | 3 |
|     | Introduction.....  | 3 |
|     | The Council’s Policy in respect of Carer Leavers. ....               | 4 |
|     | Definition of a Care Leaver for the purposes of this scheme .....    | 4 |
|     | Reductions for care leavers falling into Part 1 of this scheme ..... | 5 |
|     | Reductions for care leavers falling into Part 2 of this scheme ..... | 5 |
|     | Exclusions .....   | 5 |
|     | Changes in circumstances .....                                       | 6 |
|     | The award and duration of a reduction in liability .....             | 6 |
|     | Effective Date .....   | 6 |
| 4.0 | Delegated Powers.....  | 6 |
| 5.0 | Notification .....   | 6 |
| 6.0 | Review of Decisions .....  | 6 |
| 7.0 | Financial Arrangements.....  | 7 |
| 8.0 | Changes in circumstances and misrepresentation .....                 | 7 |

## 1.0 Introduction

- 1.1 The following policy outlines the Council's approach to granting discretionary reductions in liability for Council Tax under S13A (1) (c) of the Local Government Finance Act 1992 in respect of specified care leavers within the Council's area. The Council has the ability to the reduce liability for Council Tax in relation to individual cases or class(es) of cases that it may determine where national discounts and exemptions cannot be applied.
- 1.2 This policy covers the decision by the Council to support certain care leavers with their liability for Council Tax.

## 2.0 Legislation

- 2.1 The relevant legislation, Section 13A (1)(c) of the Local Government Finance Act 1992 as amended by the Local Government Finance Act 2012), states the following:

### Reductions by billing authority

- (1) The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day (as determined in accordance with sections 10 to 13);
- (a) in the case of a dwelling situated in the area of a billing authority in England, is to be reduced to the extent, if any, required by the authority's council tax reduction scheme;
- (b) in the case of a dwelling situated in the area of a billing authority in Wales, .....
- (c) in any case, may be reduced to such extent (or, if the amount has been reduced under paragraph (a) or (b), such further extent) as the billing authority for the area in which the dwelling is situated thinks fit.**
- 2.2 The provisions stated in (c) above, allows the Council to reduce the Council Tax liability for any taxpayer in addition to any application for Council Tax Reduction under the Council's scheme. This is a general power is available to the Council.

## 3.0 Council Tax Care Leavers Discount Scheme

### Introduction

- 3.1 The Council has decided to provide assistance with Council Tax to people who are leaving care. This has been implemented to reflect challenges faced by many care leavers as they learn to budget their finances independently.
- 3.2 Care leavers are a particularly vulnerable group for Council Tax debt, and as they move into independent accommodation and begin to manage their own budget, it can be a challenging time, exacerbated if they fall behind with Council Tax.

- 3.3 The Council wants to support care leavers **up to the age of 25**, by the granting of a discretionary reduction of up to 100% of the Council Tax liability. This means that the Council will be providing financial support to care leavers whilst they develop independent lives and life skills.
- 3.4 Assistance will only be provided to care leavers who reside within the East Devon District Council area.

### **The Council's Policy in respect of Carer Leavers.**

- 3.5 The Council shall operate the scheme as follows. :

#### **Part 1**

This applies to the following:

- (a) Care leavers who are sole occupants of a dwelling and who have liability for Council Tax; or
- (b) Dwellings that are solely occupied by care leavers, where one or more of the residents are liable for council tax.

#### **Part 2**

This part applies to the following:

- (a) Care leavers who are jointly and severally liable with one or more other person(s) who is/are not a care leaver.

- 3.6 A reduction in liability will only be applied after the entitlement to other national discounts or reductions have been applied and will only apply to Council Tax liabilities within the East Devon area.

### **Definition of a Care Leaver for the purposes of this scheme**

- 3.7 The term 'care leaver' is defined in The Children (Care Leavers) Act 2000 and refers to eligible, relevant, and former relevant children:
- The person is someone for whom Devon County Council has acted previously as a corporate parent;
  - 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; and
  - Former relevant children are those young people aged 18, 19 or 20 who have been eligible and/or relevant.
- 3.8 Care leavers can also be classified as a 'qualifying' care leaver. This category applies to young people who:
- (a) Left care after 1st October 2001, after they had turned 16, but who are not 'eligible' or 'relevant' because they did not fulfil the 13-week criteria;
  - (b) Were accommodated, but in residential education, mental/health provision

- private fostering or Special Guardianship; or
- (c) For the purposes of this policy 'qualifying care leavers' will be treated in the same way as 'care leavers'.

- 3.9 Additionally former care leavers born before 2001 will be designated as a qualifying care leaver for the purposes of this policy.
- 3.10 The Council will only consider a reduction in liability where it receives confirmation that the applicant is a Devon County Council Former Relevant Child. The confirmation **must** be received from Devon County Councils Education and Families Team.

### **Reductions for care leavers falling into Part 1 of this scheme**

- 3.11 The Council, under this policy, will reduce the amount of Council Tax payable to nil, after the application of all other discounts or reductions, where a care leaver, as defined in this policy, is **solely liable** for Council Tax, and any other adult residents in the dwelling also meet the definition of care leaver as defined within this policy.

### **Reductions for care leavers falling into Part 2 of this scheme**

- 3.12 The Council, under this policy, will reduce the amount of Council Tax payable, by applying a reduction as follows:
- (a) 50%, after the application of all other discounts and reductions, where a care leaver, is jointly liable for council tax, with **one** other adult resident the property who is not a care leaver; and
  - (b) 25%, after the application of all other discounts and reductions, where a care leaver, is jointly liable for council tax, with **more than one** other adults resident the property who are not care leavers.

### **Exclusions**

- 3.13 This reduction will only apply where the property is occupied. No reduction will apply where premises are no one's sole or main residence or where the premises is defined as a second home.
- 3.14 Where the care leaver is liable for more than one property, the reduction will only be awarded in respect of the dwelling which is deemed to be their sole or main residence.
- 3.15 Where a care leaver lives in a household and the dwelling would be deemed exempt from Council Tax if the care leaver did not reside at the property, a 100% reduction will be awarded.
- 3.16 For the sake of clarity, **no** reduction will be granted where the care leaver resides in a House in Multiple Occupation (HMO) or where the care leaver resides in a property for which they are not liable for Council Tax.

## **Changes in circumstances**

- 3.17 The Council may revise any reduction in liability where the applicant's circumstances or situation changes.

## **The award and duration of a reduction in liability**

- 3.18 Both the amount and the duration of the reduction are at the discretion of the Council and the reduction will be awarded on the basis of the evidence supplied and the circumstances of the individual.

## **Effective Date**

- 3.19 The effective date of this policy shall be 1st October 2023.

## **4.0 Delegated Powers**

- 4.1 This Care Leavers Discount policy has been approved by the Council. However, the Assistant Director - Revenues, Benefits, Corporate Customer Service, is authorised to make technical scheme amendments to ensure it meets the following:
- (a) the criteria set by the Council;
  - (b) any changes in legislation; or
  - (c) any agreement on approach or funding within the group of Devon billing authorities or major precepting authorities.

## **5.0 Notification**

- 5.1 The Council will issue a written decision either by a letter or by a revised demand notice, to the applicant within one month of the request, or as soon as practicable thereafter.

## **6.0 Review of Decisions**

- 6.1 Notwithstanding any discounts or reductions applied automatically to the Council Tax account, where any application is refused, the applicant will be notified that they can ask for the decision to be reviewed. Any request for a review must be made, in writing or by email, within one month of the decision letter.
- 6.2 A relevant officer of the Council shall undertake the review and shall respond within two months and will have regard to any further evidence supplied.
- 6.3 If the applicant is dissatisfied with the outcome of the review, they can, within two months of the Council's reply, appeal to the independent Valuation Tribunal Service to consider their case.

## **7.0 Financial Arrangements**

- 7.1 The Council will reimburse the full cost of the scheme to the collection fund in accordance with legislation. The financial arrangements may be changed subject to any agreement within the Devon billing authorities and the major precepting authorities.

## **8.0 Changes in circumstances and misrepresentation**

- 8.1 A reduction in liability under this policy can be recovered if it has been made as a result of misrepresentation or failure to disclose a material fact. It can also be recovered as a result of the subsequent application of a national discount or reduction or any adjustment in banding by the Valuation Office Agency
- 8.2 Changes of circumstances that subsequently negate the need for a reduction in liability under this policy will be recovered by the Council. Where this occurs, the Council shall notify the taxpayer accordingly.