

**Isle of Wight Council
Council Tax**

Policy for Care Leavers Discount Scheme

Version control

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Introduction

Isle of Wight Council is introducing a discount from 1 April 2019 to exempt care leavers from Council Tax. This is being implemented to reflect challenges faced by many care leavers as they learn to budget their finances independently.

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.

Isle of Wight Council, as a corporate parent, wants to support care leavers up to the age of 25, by the granting of a discretionary discount of up to 100% of the council tax liability.

This means that Isle of Wight Council will be providing financial support to care leavers whilst they develop independent lives and life skills.

In establishing this local discretionary support Isle of Wight Council will administer the discount through the council tax write off procedures to the level of support within each scheme, in accordance with the financial regulations. The costs of support will be met by the Collection Fund.

Support will only be provided to care leaver's resident on the Island.

This policy sets out Isle of Wight Council's approach to the award of this discretionary council tax discount.

There are two parts to this scheme, relating to:

Part 1

- Care leavers who are sole occupants and have liability for council tax.
- Properties that are solely occupied by care leavers, where one or more of the occupants are liable for council tax.

Part 2

- Care leavers who are jointly liable with one or more other liable parties who is/are not a care leaver.

This discretionary discount will only be applied after the entitlement to other national discounts/exemptions have been applied, and will only apply to council tax liabilities with Isle of Wight Council.

Definition of a Care Leaver for the purposes of this scheme

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 Isle of Wight 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;
- Former relevant children are those young people aged 18, 19 or 20 who have been eligible and/or relevant.

Care leavers can also be classified as a 'qualifying' care leaver. This category applies to young people who:

- 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;
- Were accommodated, but in residential education, mental/health provision private fostering or Special Guardianship.

For the purposes of this policy 'qualifying care leavers' will be treated in the same way as 'care leavers'.

Additionally former care leavers born before 2001 will be designated as a qualifying care leaver for the purposes of this policy.

Discounts for care leavers falling into Part 1 of this scheme

The Isle of Wight Council under this policy will reduce the amount of council tax payable to £0.00, after the application of all other national discounts, exemptions and entitlement to local council tax support, where:

- A care leaver, as defined in this policy, is liable for council tax, and any other adult occupants also meet the definition of care leaver as described in this policy.

Discounts for care leavers falling into Part 2 of this scheme

The Isle of Wight Council under this policy will reduce the amount of council tax payable, by applying a discretionary discount of 50%, after the application of all other national discounts, exemptions and entitlement to local council tax support, where:

- One or more care leavers, as defined in this policy, are liable for council tax, and other adults occupy the property who are not care leavers.

Exclusions

- This discount will only apply where the property is occupied. If the property is empty, the level of discount is as defined in Isle of Wight Council's Policy for Second Homes, Long Term Empty Properties and determining discounts for certain dwellings.
- Where the care leaver is liable for more than one property, this discount will only be awarded in respect of their sole or main residence.
- Where a care leaver lives in a household and the liable person would be exempt from council tax if the care leaver did not reside at the property, a 100% discount will be awarded.

Publication of the changes

The Isle of Wight Council, in accordance with the legislation, will publish the changes to the Council Tax regime within 21 days of making such a resolution.

Application Process

Where data sharing consent has been provided, the Council's Children and Families Service will provide Revenues with information to identify recipients of this discretionary discount. Where this is possible, a formal application is not required, as the Council's Revenues team will be able to establish eligibility.

For other care leavers, applicants will need to make a request for the discount, including their written authority for the Council's Children and Families Service to provide the necessary evidence to confirm eligibility.

Changes in circumstances

The Council may revise any discretionary reduction in liability where the applicant's circumstances or situation has changed.

The taxpayer agrees that he/she must inform the Council immediately either by phone or in writing about any changes in their circumstances which might affect the claim for under this policy.

Failure to do so may result in the withdrawal of the reduction granted for the year and the requirement to repay any outstanding amount to the Council. All changes in circumstances should be notified within 21 days in accordance with the Council Tax Reduction Schemes (Prescribed Requirements) (England) Regulations 2012 as amended.

The award and duration of a reduction in liability

Both the amount and the duration of the award are determined at the discretion of the Council, and will be done so on the basis of the evidence supplied and the circumstances of the claim.

The start date of such a payment and the duration of any payment will be determined by the Council.

In line with legislation, any award shall be granted as a percentage reduction in the liability of the Council Tax Payer thereby reducing the amount of Council Tax payable through a write off procedure.

The application and/or information provided by the Council's Children and Families Service together with any supporting documentation will be submitted to the Revenues Manager for a decision, up to a limit of £2000 per financial year and with a maximum of £6000; any reductions above this amount will be referred to the Chief Financial Officer & Section 151 Officer.

Notifying the council tax payer of any award decision

Discounts will be administered by the Council's Revenues Team, and the discount award will be notified to the council tax payer via the issue of a council tax bill which will include details of the discretionary discount.

Where an application for this discretionary discount does not meet the policy's eligibility criteria, the applicant will be advised that their application has been rejected, and will be provided with an explanation of our decision.

Appeals

Isle of Wight Council will accept an appeal in writing from a care leaver, or their appointees or recognised third party acting on their behalf, or the liable party where relevant for a re-determination of its decision. The appeal will be reviewed by the Revenues Manager or Strategic Manager – Business Centre.

The Council will provide its response to any appeal within 28 days of receiving any request.

If the applicant remains dissatisfied, following the appeal process, they may appeal to the Valuation Tribunal for England.

Fraud

The Council is committed to protecting public funds and ensuring funds are awarded to the people who are rightfully eligible to them.

An applicant who tries to fraudulently claim a reduction in liability by falsely declaring their circumstances, providing a false statement or evidence in support of their application, may have committed an offence under The Fraud Act 2006.

Where the Council suspects that such a fraud may have been committed, this matter will be investigated as appropriate and may lead to criminal proceedings being instigated.

Complaints

The Council's 'Compliments and Complaints Procedure' (available on the Council's website) will be applied in the event of any complaint received about this policy.