



## Discretionary Council Tax Discount Scheme for Buckinghamshire Council Care Leavers

## **1.0 Policy Aims and Objectives**

1.1 The introduction of a Discretionary Council Tax Discount scheme for Buckinghamshire Council Care Leavers works alongside our Local Offer to support young care leavers in taking on the responsibility of having their own property and being able to support themselves financially.

1.2 One of the key points of the Local Offer is for Buckinghamshire Council to meet the obligation of paying Council Tax for the Care Leaver up until the age of 21 where they continue to interact with the Leaving Care team.

1.3 This policy framework sets out the Council's approach to the award of discretionary Council Tax discount for Care Leavers from April 2023.

## **2.0 Legislation**

2.1 Utilising section 13a(1)(c) of the Local Government Finance Act 1992, the Council has the power to reduce the amount of Council Tax a person must pay. This includes the power to reduce the amount to nil and may be applied in relation to specified cases, or by determining a particular type of property in which liability is to be reduced.

2.2 There is a cost to the Council in respect of Council Tax Discretionary Discounts awards and this is met by the Council's General Fund. Budget provision has been set aside to support this scheme.

## **3.0 Policy Framework**

3.1 This policy is designed to:

- Set procedures for awarding the Council Tax Discount from 1<sup>st</sup> April 2023 for Local Authority approved Care Leavers living in the Buckinghamshire Council area.
- Safeguard the interests of the local taxpayers by ensuring that funds that are allocated to help this vulnerable group are used in the most efficient and effective manner.

### Care Leavers

3.2 Care Leavers under the age of 21 who are confirmed to qualify by the Leaving Care team will receive up to a 100% discount of their net Council Tax liability.

3.3 The 100% discount will apply after any statutory exemptions/discounts have been applied and after any Council Tax Reduction has been applied.

3.4 The 100% discount will apply to Care Leavers who live on their own and are solely liable for the Council Tax at their residence.

## Appendix A

3.5 In effect this means that a maximum of 75% of the Council Tax will be paid by this discount as they will always be eligible for the 25% Single Person Discount as the only adult resident in this situation.

3.6 Where the Care Leaver shares a property with one other adult, who is jointly liable for the Council Tax, a maximum of 50% discount will apply.

3.7 If the other adult resident is disregarded from Council Tax liability, then the 100% discount will apply on the remaining charge due to the liability being solely the responsibility of the Care Leaver. This will apply for the length of the disregard or until the Care Leaver is 21 years old, whichever is earlier.

3.8 Where the Care Leaver shares with more than one other adult occupier who is jointly liable, then the discount will be apportioned accordingly. For example, 3 occupiers would result in a 33% discount.

3.9 The discount will be awarded directly to their Council Tax account and notification of the award will be shown on the Council Tax bill.

3.10 The discount will apply to one property only for which the Care Leaver must be liable to pay Council Tax to Buckinghamshire Council as their sole and main residence.

3.11 The discount will be applicable until the Care Leaver turns 21 years old, or until Children's Services advise us that they no longer qualify for the discount.

3.12 Anyone in receipt of this discount must notify the Council Tax team within 21 days of any material change of circumstances (such as change of address or occupants) which may impact on their Council Tax bill or eligibility for other discounts, exemptions, or benefits.

### **4.0 Monitoring Accounting and Reporting**

4.1 Discretionary awards made under this policy will be monitored and all awards made will be subject to regular quality assurance checking/reviews as appropriate.

4.2 The Leaving Care team will confirm each discount is applicable. Either by providing their current list of Care Leavers or by the Council Tax team contacting them directly for individual applications through an online application form.

4.3 The cost of this discount will be funded from the Leaving Care team budgets.

4.4 Buckinghamshire Council will review this discount scheme in 2024-25