



Council name	COTSWOLD DISTRICT COUNCIL
Name and date of Committee	CABINET – 7 MARCH 2024
Subject	COUNCIL TAX REDUCTION FOR CARE LEAVERS
Wards affected	All
Accountable member	Cllr Mike Evemy – Deputy Leader and Member for Finance Email: mike.evemy@cotswold.gov.uk
Accountable officer	Jon Dearing - Assistant Director for Resident Services Email: Democratic@Cotswold.gov.uk
Report author	Mandy Fathers – Business Manager Email: Democratic@Cotswold.gov.uk
Summary/Purpose	To consider proposals to extend the age that Care Leavers can receive a reduction in Council Tax from 21 years to 25 years
Annexes	Annex A – Proposed Amended Policy for Care Leavers Annex B – Equality and Rurality Impact Assessment
Recommendation(s)	That Cabinet resolves to recommend to Full Council to: <ol style="list-style-type: none">1. Approve to extend the age that a care leaver can receive a reduction in their council tax from 21 years to 25 years;2. Approve to include those care leavers from outside of Gloucestershire County within the offer;3. Approve the amended Eligibility Criteria as set out in Annex A
Corporate priorities	<ul style="list-style-type: none">• Delivering Good Services• Supporting Communities
Key Decision	YES
Exempt	NO
Consultees/ Consultation	Chief Executive, Chief Finance Officer, Monitoring Officer, Interim Head of Legal Services, Finance Business Partner, Assistant Director, Director of Finance (Publica)



1. EXECUTIVE SUMMARY

- 1.1 This report sets out a proposal to extend the age that a Care Leaver can receive a reduction in their Council Tax from 21 years to 25 years. It also recommends that the Policy be expanded to include those care leavers who settle in the Cotswold District from outside the Gloucestershire County.

2. BACKGROUND

- 2.1 In the Government's care leavers' strategy, Keep on Caring, published in July 2016, councils were encouraged to consider the role of a Corporate Parent 'through the lens of what any reasonable parent does to give their child the best start in life'. In relation to this, local authorities were encouraged to consider exempting care leavers from Council Tax using powers already at their disposal.
- 2.2 In August 2016, through their report into homelessness, the then Communities and Local Government Select Committee recommended to Government that care leavers be made exempt from Council Tax up to at least the age of 21.
- 2.3 Cotswold District Council approved a policy for such an exemption on 17 January 2019 which included:
- Where a property is solely occupied by Care Leaver(s) 100% council tax discount would be awarded; and,
 - Where a Care Leaver is in occupation and jointly liable with others a 50% discount would be awarded.
- 2.4 This policy, which the 6 Gloucestershire District/Borough Councils and Gloucestershire County Council had worked together to agree a common Council Tax discount scheme came into force on 1 April 2019.

3. MAIN POINTS

- 3.1 All young people setting up a home for the first time need particular support and guidance at this period of transition. Those who leave care often have little choice over accommodation options. While being supported by the County Council's leaving care service, care leavers are faced with a new set of often overwhelming responsibilities without the wide-ranging family support that most other people rely upon. Once care leavers have a tenancy, they can find it difficult to keep their independent accommodation for a myriad of reasons, including the demands made on their often-limited income.
- 3.2 Although the council's current policy gives some support to Care Leavers it places a restriction on age, up to 21 years. Gloucestershire County Council have approached all Gloucestershire local authorities to request their policies be amended to extend the age up to 25 years; and to include not just those care leavers from within the county for whom the



County holds a corporate parental responsibility, but to those care leavers entering the county from other areas of England.

- 3.3 It is recognised that the journey from care can often be difficult for young people, and the degree of success can have an impact on outcomes well beyond early adulthood.
- 3.4 As corporate parents the County Council and its partners want to ensure young people are well equipped and understand their own level of skill and aspirations for their future. Having access to safe and appropriate accommodation is key to young people achieving positive outcomes, however this is much more than just finding them a place to stay.
- 3.5 Evidence from the Children's Society suggests that care leavers can be vulnerable to homelessness, particularly when they struggle to maintain tenancies. By granting the exemptions as detailed within Annex A from Council Tax the council will be providing real practical help to those leaving care who are starting out in life on low incomes, whilst they are working to develop budgeting and independent living skills.
- 3.6 The proposal is to implement the scheme jointly with all Gloucestershire Councils from 1 April 2024.
- 3.7 Gloucestershire County Council, as the corporate parent, remains responsible for supporting care leavers to access Council Tax reductions that they may be eligible for.
- 3.8 Cotswold District Council and its precept partners will accept their proportions of the financial liability in the same proportions as the Council Tax Support Scheme.

4. ALTERNATIVE OPTIONS

- 4.1 There are no alternatives to consider.

5. FINANCIAL IMPLICATIONS

- 5.1 Billing Authorities are required to fund any section 13A discounts in full; however, by way of a local voluntary agreement, the major precepting authorities will fund their share of the costs for the discounts.
- 5.2 The cost of awarding care leaver discounts based on any of the above recommendations would depend both on the number of care leavers liable for Council Tax and their meeting the eligibility criteria.
- 5.3 An indicative estimate of the financial implication of this policy is shown below based on 2023/2024 council tax data:

District	No. of care leavers	Gross Council Tax	County Liability	District Liability	Police	Town/Parish
CDC	2	£1,930	£1,425	£139.36	£276	£89.55



5.4 These figures are based on the gross liability without any additional statutory discounts and/or exemptions which may also be applicable. It is also dependant on which band(s) of property potential qualifying cases will be resident in as to how much it might cost the District Council. The financial impact is however expected to be minimal.

6. LEGAL IMPLICATIONS

6.1 Billing Authorities have discretion under Section 13A(1)(c) of the Local Government Finance Act 1992 to reduce the amount of Council Tax payable for individuals, or for classes of council taxpayers. This includes the power to reduce the amount payable to nil.

7. RISK ASSESSMENT

7.1 Failure to aware the eligible discount could lead to a potential reputational risk for the local authority.

8. EQUALITIES IMPACT

8.1 To ensure compliant with the Equality Act 2010 an Equality Impact Assessment has been conducted and is attached at Annex A which concludes there is no negative impact on any of the protected characteristics.

9. CLIMATE AND ECOLOGICAL EMERGENCIES IMPLICATIONS

9.1 None

10. BACKGROUND PAPERS

10.1 None

(END)