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| Report To: | EXECUTIVE CABINET |
| Date: | 28 November 2018 |
| Executive Member / Reporting Officer: | Cllr Bill Fairfoull - Deputy Executive Leader Ilys Cookson - Assistant Director Exchequer |
| Subject: | COUNCIL TAX DISCOUNT FOR CARE LEAVERS AGED FROM 21 AND UP TO AGE 25 YEARS OLD. |
| Report Summary: | A local Council Tax discount is in place for care leavers aged between 18 and 21 years old and who have a Council Tax liability. This report seeks to implement a local Council Tax discount for care leavers from aged 21 to age 25 in accordance with the Children's and Social Work Act 2017 in respect of this financially vulnerable group. |
| Recommendations: | That the Executive Cabinet recommend to Council to amend the Council Policy to reflect the AGMA protocols to: <ul style="list-style-type: none"> (i) Award a Council Tax discount of up to 100% of the Council Tax due up to a care leavers 25th birthday. (ii) If the care leaver is joint and severally liable for the Council Tax that is due or becomes a member of a household where a previous exemption or disregard is in place, such as a Single Person Discount or Student Exemption, the care leaver should be ignored for the purposes of retaining the Council Tax exemption/disregard. (iii) Care leavers up to aged 25 to be included as a specific vulnerable group in the Council's discretionary financial support policies including the Welfare Provision Scheme, the Discretionary Council Tax Support Scheme and the Discretionary Housing Payment scheme. (iv) For the purposes of this report a care leaver is defined as an individual whom a Council has Corporate Parent responsibilities for. This includes a person who is currently resident in the Greater Manchester area and has been in the care of a local authority (looked after) for at least 13 weeks since the age of 14 and who was in care on their 16th birthday. (v) If approved this decision would be effective from the beginning of the 2018/19 financial year and, as such, any awards would be backdated to 1 April 2018 where appropriate. |
| Links to Community Strategy: | A Council Tax local discount would support care leavers, many of whom are financially vulnerable aged between 21 and 25. |
| Policy Implications: | In accordance with Section 13 (a) 1 of the Local Government Finance Act 1992 a local Council Tax discount may be implemented; the full cost of which is borne in full by Council Tax payers. The discount is in accordance with the Children and Social Work Act 2017 and agreement in principle to extend the discount with other Greater Manchester authorities. |

**Financial Implications:
(Authorised by the Section
151 Officer)**

In 2018/19 the Council is forecasting that the total Council Tax income collectable on behalf of all preceptors will be £103.9m. After distribution of precepts and allowances for non-collection, £86.1m is assumed in the Council's revenue budget to fund services.

As set out in the report, it is difficult to estimate the likely cost of extending the Care Leavers discount to the age of 25, however data available for the current scheme indicates this cost is likely to be negligible. The current scheme for those aged 18 to 21 is expected to cost £24k in 2018/19. Extending the scheme to those age 25 is expected to cost an additional £24k (based on assumptions in paragraph 4.8), resulting a total cost of just under £50k. This equates to just 0.05% of the collectable Council Tax income for 2018/19.

**Legal Implications:
(Authorised by the Borough
Solicitor)**

Under the Local Government Finance Act 1992 and through local council tax support schemes there is flexibility to support vulnerable groups to help manage their council tax liabilities. Where local authorities choose to provide exemptions or discounts, the Department for Local Government and Communities expects this to be set out in their local offer.

It is an important part of this decision making process that Members read and consider the Equality Impact Assessment attached to this report before making their decision.


Whilst this decision relates to care leavers, which is right and proper under the Council's corporate parenting responsibilities, Members should be mindful that this flexibility extends to other vulnerable groups, and so the Council needs to ensure it has a clear rationale for all such groups to successfully withstand judicial or other challenge to its local offer.

Risk Management:

Section 6 of the report highlights the potential risks in the implementation of a local discount policy.

Access To Information:

The background papers relating to this report can be inspected by contacting the report writer Ilys Cookson, Assistant Director (Exchequer):

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 e-mail: ilyl.cookson@tameside.gov.uk

1. BACKGROUND

- 1.1 Corporate parenting is a statutory function whereby children and young people are looked after by local authorities rather than their own parents for a variety of reasons. The children and young people who are 'looked after' by local authorities are considered to be a vulnerable group within society.
- 1.2 Every authority should seek the same outcomes for children and young people in care as every good parent would want for their own children, however nationally outcomes for this vulnerable group are generally poor, and local authorities have a responsibility to keep looked after children safe, well, and ensure their experiences in care are positive and to also improve their life chances as much as possible.
- 1.3 Managing a budget can be very challenging for most people on low incomes and particularly vulnerable young people as they transition into adulthood and adjust to living by themselves. Research advises that care leavers show significantly lower academic achievement, are more likely to be unemployed, to have mental health needs, be homeless and be disproportionately represented in prison. Many will have suffered abuse or neglect. Whilst the Council has positive arrangements to support these young people, they tend to leave home at a younger age and have more abrupt transitions to adulthood than their peers. Unlike many of their peers who normally remain in the family home, care leavers will often be living independently at age 18.
- 1.4 A key priority is to support young people in care to move successfully into adult life and financial support and assistance is often critical in young adulthood. The 'Staying Put' scheme is already in place which enables care leavers to stay with foster carers beyond the age of 18 and up to 21 years of age. The Council Tax Support scheme ensures that foster carers supporting a young person via the Staying Put scheme will not be assessed as having a non-dependant adult living in the household which is financially beneficial for the family unit.
- 1.5 A local authority now continues to have responsibility for a care leaver up to the age of 25 years old.

2. INTRODUCTION

- 2.1 The definition of a care leaver is:-

'A person who has been in the care of the local authority (looked after) for at least 13 weeks from the age of 14 and who was in care on their 16th birthday.'
- 2.2 In late December 2016, the Department for Communities and Local Government (DCLG) published a Council Tax Information Letter referring to the July 2016 Department of Education 'Keep on Caring' cross government care leaver strategy, which focussed on embedding a culture of corporate parenting across all parts of the local authority, and across the whole of society. The strategy set out the governments ambitions for care leavers and highlighted that each Council, under the Local Government Finance Act 1992, and through Council Tax Support Schemes, should be flexible to support this vulnerable group by offering discounts or exemptions from Council Tax.
- 2.3 A 2015 report by The Children's Society (The Wolf at the Door) suggests that care leavers are a particularly vulnerable group for Council Tax debt. It found that the period when care leavers are moving into independent accommodation and managing their own budget fully for the first time is a challenging time for care leavers, and more so if they are falling behind on their Council Tax. The Children's Society report made a number of recommendations, including making care leavers eligible for Council Tax discount which would sit alongside a number of other financial support arrangements available to care leavers.

2.4 Care leavers represent 0.02% of all Council Tax payers in the Borough. In August 2017 Executive Cabinet agreed to identify care leavers under the age of 21 as a vulnerable group and that a Council Tax discount be awarded approving the following recommendations:-

- A local discount is proposed under (s 13A(1)(c) Local Government Finance Act 1992)
- A discount of up to 100% of the Council Tax that is due is awarded to care leavers who live in Tameside aged 18, 19 and 20 years, up to the date of their 21st birthday.
- The discount be awarded after all other discounts, exemptions have been awarded where eligible.
- Where there is a shared liability for the Council Tax due the discount will only be paid to cover the share that the leaver would be liable for.
- The discount will take effect from 01 September 2017 and care leavers who are liable for Council Tax after this date will be granted a discount from the date they occupy the property.
- That there is discretion to backdate entitlement to 1 April 2017.
- Where awarded the discount will remain in place until the care leaver reaches the age of 21 years old or ceases to be liable for Council Tax, whichever event occurs first.
- A Council Tax bill will be issued which will detail the discount.
- Should a discount be refused the reason for refusal will be notified to the applicant and Children's Services.
- The costs of the discount be monitored during the first year of implementation and the scheme amended as required to support a Greater Manchester approach and policy.

2.5 This report now seeks to extend the Council Tax discount for care leavers up to the age of 25 in accordance with a common Greater Manchester approach and requirements of the new Children's and Social Work Act 2017.

3. CURRENT POSITION

3.1 Since the introduction of the local Council Tax discount for care leavers costs have been monitored. A total of 30 care leavers aged between 18 and 21 years old in Tameside have benefitted from the discount totalling £24,092.15 in 2017/18 and 36 care leavers in 2018/19 at an estimated cost of £24k with all 36 of those residing in Band A properties.

3.2 The matter of awarding a local Council Tax discount to care leavers has been kept under regular review by the Greater Manchester Revenues and Benefits Forum, as Heads of Service have been keen to ensure that this vulnerable group is financially supported with regard to their Council Tax liability.

3.3 The cost of awarding the discount has been lower than anticipated, in part due to the fact that very few care leavers under the age of 21 have a Council Tax liability and the transient nature of this vulnerable group. This is also true of other GM authorities with the lowest costs awarded were in Oldham at £4.5k to 16 care leavers and the highest was Rochdale costs of £35k supporting 35 care leavers.

Table 1:

| Council | Number receiving support | Amount awarded during 2017/18 |
|----------------|---------------------------------|--------------------------------------|
| Bolton | 36 | £6,900 |
| Bury | Implemented from 2018 | |
| Cheshire East | 76 | £44,000 |
| Halton | 20 | £9,000 |
| Manchester | 39 | £8,000 |
| Oldham | 16 | £4,600 |

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|------------|----|---------|
| Rochdale | 35 | £35,000 |
| Salford | 50 | £34,600 |
| Stockport | 17 | £7,000 |
| Tameside | 30 | £24,000 |
| Warrington | 41 | £28,000 |
| Wigan | 51 | £9,000 |

- 3.4 Some councils apply the discount before any Council Tax Support is assessed or other discounts are applied and some councils award other discretionary discounts which impacts on the amount of actual award of the Care Leavers discount as detailed above. However given that all relief provided is funded by the local authority there is no financial benefit in either way.
- 3.5 The costs of offering this support based on demand to date suggests that the proposal is affordable and is often balanced out by a reduction in costs in other areas such as taking recovery action, issuing letters, customer contact and summons and enforcement costs. A further consideration is that if a local discount was not awarded to this vulnerable group then many cases may result in having recovery action taken on arrears, further costs added to accounts and the involvement of Children's Services staff which is both costly and time consuming.
- 3.6 Council Tax and Council Tax Support levels and other support options will differ from authority to authority however the core principle of awarding a local Council Tax discount has been agreed by all GM local authorities.

4. RECENT DEVELOPMENTS

- 4.1 A number of further developments in terms of support have taken place since agreeing the local Council Tax discount for care leavers adopted in 2017, which are detailed as follows:-
- New legislation coming into force from 2018 where all Councils must have a documented care leavers offer including the right to request a personal assistant up to the age of 25
 - GM Local Authorities are working on an improved offer to care leavers including financial inclusion and well being
 - The GM Mayor is supporting a GM approach to care for care leavers up to the age of 25.
- 4.2 The new legislation is contained in the Children and Social Work Act 2017, Part 1, Chapter 1, (2).
- 4.3 Extending the local discount for care leavers aged from 21 and up to the age of 25 was felt to be the correct approach by GM Forum particularly in line with the forthcoming legislation and in continuing to support our young people through other financial support policies such as discretionary housing payments, welfare provision policies etc.
- 4.4 Another issue that was explored was in relation to care leavers staying within a household or joining a household after their 18th birthday and the impact that this could have on the householder's bill. In some cases this could result in the loss of a single person discount. It was agreed that this should be captured and amended so that a householder did not lose their Council Tax discount as a result of a care leaver either staying with, or joining, the household after their 18th birthday.
- 4.5 At the meeting of 15 June 2018, all AGMA Revenues and Benefits, Heads of Service agreed the following proposal for approval of a consistent reciprocal agreement and approach in light of current positions in each local authority and recent developments:

For any bills or charges relating to the 2018/19 financial year, the Council will, subject to approval:-

- Award a Council Tax discount to care leavers of up to 100% of the Council Tax that is due. This discount will apply until the care leaver reaches their 25th birthday.
- If the care leaver is joint and severally liable for the Council Tax that is due or becomes a member of a household where a previous exemption or disregard is in place, such as a Single Person Discount or Student Exemption, the care leaver should be ignored for the purposes of retaining the Council Tax exemption/disregard.
- Care leavers up to aged 25 to be included as a specific vulnerable group in the Council's discretionary financial support policies including the Welfare Provision Scheme, the Discretionary Council Tax Support Scheme and the Discretionary Housing Payment scheme.
- For the purposes of this report a care leaver is defined as an individual whom a Council has Corporate Parent responsibilities for. This includes a person who is currently resident in the Tameside area and has been in the care of a local authority (looked after) for at least 13 weeks since the age of 14 and who was in care on their 16th birthday.
- If approved this decision would be effective from the beginning of the 2018/19 financial year and, as such, any awards would be backdated to 1 April 2018 where appropriate.

4.6 Joint and severally liable for Council Tax is the term given to a couple where both parties are equally liable for the full payment of Council Tax. The proposal was submitted to Greater Manchester Association of Metropolitan Treasurers (GMAMT) for endorsement of a consistent and reciprocal agreement and policy between the Local Authorities detailed at 3.3. The proposal was considered at GMAMT on 29 June 2018 and Treasurers supported the proposal in principle and agreed to take this back to their respective councils through the formal decision making process.

4.7 It is difficult to estimate the costs of care leavers aged between 21 and 25 as this is a particularly transient adult group; however the issues of financial vulnerability remain beyond the age of 21 years old for this disadvantaged group. The total cost of a discount scheme cannot be determined precisely as the number of care leavers with a Council Tax liability at any one time cannot be predicted, nor the amount of national discounts and exemptions which may apply to care leavers residing in the Borough at any one time. Provision of a discount will result in a reduction in the level of collectable Council Tax and will be provided under Section 13(a) 1(c) of the Local Government Finance Act 1992. The Section 13(a) policy is attached at Appendix One.

4.8 An estimate of possible costs in 2019/20 of additional support for care leavers aged between 21 and 25 years old is detailed in Table 2 below based on the following assumptions:-

- The number of care leavers in receipt of a discount aged between 21 and 25 years old
- An increase in Council Tax at the same level as in April 2018 (4.99%)
- Costs will reduce where a care leaver is not single and is a couple as only 50% discount will be awarded
- Assumes all care leavers eligible for a discount aged between 21 and 25 reside in Band A properties.

Table 2:

| Estimated number of single care leavers aged between 21 and 25 receiving Care Leavers Council Tax discount | Estimated costs 2019/20 £ |
|--|---------------------------|
| 1 care leaver | £700 |
| If 10 care leavers claimed discount | £7k |
| If 15 care leavers claimed discount | £10.5k |

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|-------------------------------------|--------|
| If 30 care leavers claimed discount | £21k |
| If 35 care leavers claimed discount | £24.5k |

4.9 While it is deemed to be good practice to consult on all proposed policies the Local Government Finance Act 1992 does not require consultation with regard to the implementation of a discretionary policy. It is widely recognised that care leavers are a particularly financially vulnerable group. The current cost of the scheme for existing care leavers aged 18 to 21 in 2018/19 is an estimated £24k which is negligible (0.02%) in relation to the estimated gross Council Tax collectable in 2018/19 of £103.9m. The Council also has a duty to support care leavers up to the age of 25 in accordance with the Children and Social Work Act 2017. It is therefore unlikely that residents would deem that this is not appropriate spend on this vulnerable group; the estimated cost of which is less than anticipated consultation costs with charge payers and other interested bodies. The proposed discount for this vulnerable group will not have any impact, either positive or negative, on other Council Tax payers.

5. EQUALITY IMPACT ASSESSMENT

5.1 An equality impact assessment has been completed in respect of liable care leavers in Tameside. The Equality Act 2010 makes certain types of discrimination unlawful on the grounds of:-

Age Gender Race Gender reassignment
Disability Maternity Sexual orientation Religion or belief
Marriage and civil partnership

5.2 Section 149 of the Equality Act 2010 places the Council and all public bodies under a duty to promote equality. All public bodies are required to have regard to the need to:-

- Eliminate unlawful discrimination.
- Promote equal opportunities between members of different equality groups.
- Foster good relations between members of different equality groups including by tackling prejudice and promoting understanding.
- Eliminate harassment on the grounds of membership of an equality group.
- Remove or minimise disadvantages suffered by members of a particular equality group.
- Take steps to meet needs of people who are members of a particular equality group.
- Encourage people who are members of an equality group to participate in public life, or in any other area where participation is low.
- This specifically includes having regard to the need to take account of disabled people's disabilities.

5.3 As a public body the Council has a number of statutory duties under equalities legislation. These are often referred to as the Public Sector Equality Duties (PSED). The PSED require the Council, through its decision making process, to give due regard to the need:-

- To eliminate unlawful discrimination, harassment and victimisation and other conduct prohibited by the Equality Act;
- To advance equality of opportunity between people who share a protected characteristic and those who do not;
- To foster good relations between people who share a protected characteristic and those who do not.

5.4 This involves in particular having due regard, to the need to:-

- Tackle prejudice; and
- Promote understanding

5.5 The protected characteristics are age, disability, gender re assignment, pregnancy, maternity, race, religion or belief, sex and sexual orientation. The Equality Act explains that having due regard for advancing equality involves:-

- Removing or minimising disadvantages suffered by people due to their protected characteristics
- Taking steps to meet the needs of people from protected groups where these are different from the needs of other people. Particular attention needs to be paid to the needs of disabled people in taking account of this requirement.
- Encouraging people from protected groups to participate in public life or in other activities where their participation is disproportionately low

5.6 Compliance with the duties may involve treating some persons more favourably than others; but that is not to be taken as permitting conduct that would otherwise be prohibited by or under the Act.

5.7 The Act therefore imposes a duty on the Council which is separate from the general duty not to discriminate. When a local authority carries out any of its functions, the local authority must have due regard to the matters within the section of the Act outlined above. The Courts have made it clear that the local authority is expected to rigorously exercise that duty.

5.8 This EIA details how the impact of the proposal has been considered on the specified equalities groups. The Tameside population is 224,119 (latest census information mid-year 2017) and currently Tameside care leavers aged between 18 and 21 years old with a Council Tax liability represents 0.01% of the population or 0.02% of all properties liable for Council Tax in Tameside (101,730 properties).

5.9 A child or young person may come into care as a result of temporary or permanent problems facing their parents, as a result of abuse or neglect, or as a result of a range of difficulties, including not having a parent to care for them. National research indicates that this group of young people is significantly disadvantaged in a range of outcomes compared to their peers.

5.10 In accordance with our equality duty, this proposal will result in more favourable treatment being applied to care leavers living in the city in order to advance equality of opportunity, with the overall aim of removing financial barriers, resulting in increased opportunities for employment, education and or training as well as increase financial well-being and inclusion. The updated Equalities Impact Assessment is detailed as **Appendix 2**.

6. RISKS

6.1 There is a risk that the costs may increase if the number of care leavers increases or care leavers move into high Council Tax banded properties, however evidence from Children's Services analysed against the Capita Council Tax system does not support this.

6.2 The total cost of a discount scheme cannot be determined precisely as the number of care leavers that may reside in Tameside at any one time cannot be predicted, and therefore the amount of national discounts and exemptions cannot be accurately determined in respect of this liable category. In addition there will be care leavers from other Councils that may reside in Tameside.

- 6.3 The award of any Council Tax discount as determined will be dependent on Children's Services advising the Council Tax Service of the address of the care leaver and this will include notification from and to other Greater Manchester authorities.

7. CONCLUSIONS

- 7.1 The local Council Tax discount policy for care leavers awarded under Section 13(a) (1) (c) of the Local Government Finance Act 1992 is currently benefitting 36 care leavers in Tameside at an estimated cost of £24k in 2018/19.
- 7.2 The costs in supporting this cohort of vulnerable residents were lower than expected and this was also the experience in other Greater Manchester local authorities. Recent developments in the change in legislation contained in the Children and Social Work Act 2017, Part 1, Chapter 1, (2) extends the support to care leavers to be provided by a local authority up to age 25. The GM Mayor is also supportive of this extension to support for care leavers.
- 7.3 The current estimated costs of the local discount up to the age of 21 are lower than expected. This particular group of young people are particularly transient and so costs of extending the discount for care leavers that are liable for Council Tax up to the age of 25 are difficult to estimate.
- 7.4 The Greater Manchester Revenues and Benefits Forum have agreed a common proposal approved by Greater Manchester Treasurers to provide a local Council Tax discount to eligible care leavers up to the age of 25 subject to formal approval.

8. RECOMMENDATIONS

- 8.1 As set out on the front of the report.

SECTION 13 (A) POLICY

Section 13a Policy of Local Government Finance Act 1992

Discretionary Payments

Section 13A of the Local Government Finance Act 1992 provides discretionary power to Local Authorities to reduce the amount of Council Tax payable. The Local Authority has the right to choose whether to use discretionary powers on a case by case basis or to specify a class of use, where several taxpayers may fall into a group due to similar circumstances. There are financial implications to awarding discretionary payments? as the Council, and ultimately the Council Tax payers, have to fund all awards made. Awards must, therefore, meet the underlying principle of offering value for money to Council Tax payers.

Discretionary Schemes in operation

There are currently 2 schemes which attract a discretionary payment and these are as follows:

- **Tameside Resettlement Scheme**
- **Care Leavers Council Tax Discount**

The Council operates the Tameside Resettlement Scheme that can be accessed where support may be provided to households facing exceptional hardship as a result of Council Tax liability on their current year's bill.

Further information regarding the Tameside Resettlement Scheme can be found at <https://www.tameside.gov.uk/support/independentliving>

A local discretionary discount was approved by the Councils Executive Cabinet in November 2018 to support Care Leavers up to the age of 25 years of age.

Corporate parenting is a statutory function whereby children and young people are looked after by local authorities rather than their own parents for a variety of reasons. The children and young people who are 'looked after' by local authorities are considered to be a vulnerable group within society. Managing a budget can be very challenging for most people on low incomes and particularly vulnerable young people as they transition into adulthood and adjust to living by themselves. A local authority continues to have responsibility for a care leaver up to the age of 25 years old.

Further information regarding the discretionary discount decision for Care Leavers can be found at [\(link to report when published\)](#).

Statement of Objectives

By the introduction of the Resettlement Scheme and the Care Leavers Discount Scheme, Tameside Council has recognised that it must be able to respond flexibly to the needs of taxpayers within the borough to support strong and sustainable local communities.

Given that the cost of any awards will be met by the Borough charge payers, any applications must meet the underlying principle of offering value for money to Council Tax payers. This will be achieved by asking for a range of information to support each application as set out in this policy.

From time to time Government may introduce a specific scheme in response to an event such as a natural disaster (e.g. flooding). Where such schemes are introduced, funding is normally fully met by Government without impact on the local Council Tax. Any such schemes that are introduced, in so far as they fall to be administered under Section 13A of The Local Government Finance Act 1992, will be administered in accordance with instructions and guidance set out by Government.

Discretionary Payment Considerations

The features of the Section 13A Scheme are that:

- it is discretionary;
- an applicant does not have a statutory right to a payment;
- the operation of the scheme is for the Council to determine;
- the Council may choose to vary the way in which funds are allocated according to community needs;
- if the applicant is dissatisfied with any decision taken on a claim that they have made they can ask for further details on the decision and request a review of the decision, as detailed in this policy.

Where a scheme relates to a Government Scheme, the features of that scheme will be as defined by Government or, where local discretion is allowed, as defined by the Council for that specific purpose.

After considering the schemes in operation applications for relief should be submitted to the Council Tax Team under the title of Discretionary Discount Application. Each application shall include the following information:

- The level of discount being requested (i.e. is this for the full year's council tax or part of it);
- The reason for the request
- Period of time the discount is wanted for
- Steps that have been taken to meet or mitigate the council tax liability
- Individual needs and circumstances

There are no pre-set criteria for the award of a discretionary discount. Each application will be considered on its individual merits against the Tameside Resettlement Scheme and the Care Leavers Local Discount scheme and in relation to the conditions set out above.

In deciding whether to make an award we will have regard to the applicant's circumstances. In order to do this each applicant must supply reasonable supporting evidence to substantiate the answers that they give to the questions above. This may include, but is not limited to:

- income & expenditure statements;
- any sources of credit such as cash cards, credit cards, store cards, cheque cards, cheque accounts, overdraft facilities, loan arrangements;
- any help which is likely to be available to the applicant from other sources;
- any other documentation available to support the application

The Council will decide how much to award based on all of the applicant's circumstances and in relation to the schemes in operation at set out in this policy. Decisions on eligibility for an award will be made by Exchequer Services.

Where a scheme relates to a Government Scheme, the award of any discount will be as set out by Government or, where local discretion is allowed, as defined by the Council for that specific instance.

Any award granted will be made by crediting the award value to the council tax account to which it applies.

Decision Notice

The Council will notify the applicant in writing of the outcome of their request. Where the request for a discretionary discount award is unsuccessful, or not met in full, the Council will explain the reasons why the decision was made.

All awards are administered under the Local Government Finance Act 1992. Any award is discretionary and the applicant may submit a written request for an explanation or review of a discretionary discount refusal which must be submitted within one calendar month of the date of notification of the decision.

A written explanation of the decision or review if requested will be provided by the Council within one calendar month of the request by the applicant. Where the Council decides that the original decision should not be revised, written reasons will be provided to the applicant.

If the applicant remains dissatisfied with the outcome of their claim, an appeal may be made to the independent Valuation Tribunal. Further details on this process will be notified with the outcome of any review or appeal mentioned above.

Overpayments and Fraud

If the Council becomes aware that the information contained in an application for a Section 13A Discount award was incorrect or that relevant information was not declared, either intentionally or otherwise, the Council will seek to recover the value of any award made as a result of that application. The award will be removed from the relevant council tax account and any resulting balance will be subject to the normal methods of collection and recovery applicable to such accounts and which may incur additional costs.

The Council is committed to the fight against fraud in all its forms. Any applicant who tries to fraudulently claim a Section 13A discount may have committed an offence under the Fraud Act 2006. If the Council suspects that fraud may have occurred, the matter will be investigated as appropriate and this could lead to criminal proceedings.

APPENDIX 2

EQUALITY IMPACT ASSESSMENT

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|------------------------|--|
| Subject / Title | Council Tax Discount for Care Leavers |
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| Service Unit | Service Area | Directorate |
|---------------------|---------------------|------------------------------------|
| Revenues | Exchequer | Governance, Resources and Pensions |

| Start Date | Completion Date |
|-------------------|------------------------------------|
| June 2017 | August 2017 Updated August 2018 |

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| Lead Officer | Ilys Cookson |
| Service Unit Manager | Karen Milner |
| Assistant Executive Director | Ilys Cookson |

| EIA Group (lead contact first) | Job title | Service |
|---------------------------------------|------------------------------|----------------|
| Ilys Cookson | Assistant Executive Director | Exchequer |
| Karen Milner | Operational Lead | Exchequer |
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PART 1 – INITIAL SCREENING

An Equality Impact Assessment (EIA) is required for all Key Decisions that involve changes to service delivery. All other changes, whether a Key Decision or not, require consideration for the necessity of an EIA.

The Initial Screening is a quick and easy process which aims to identify:

- those projects, policies, and proposals which require a full EIA by looking at the potential impact on any of the equality groups*
- prioritise if and when a full EIA should be completed*
- explain and record the reasons why it is deemed a full EIA is not required*

A full EIA should always be undertaken if the project, policy or proposal is likely to have an impact upon people with a protected characteristic. This should be undertaken irrespective of whether the impact is major or minor, or on a large or small group of people. If the initial screening concludes a full EIA is not required, please fully explain the reasons for this at 1e and ensure this form is signed off by the relevant Service Unit Manager and Assistant Executive Director.

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| 1a. | What is the project, policy or proposal? | To introduce a local council tax discount for care leavers aged between 18 and 21 years old and with a council tax liability. Update August 2018: To introduce a local council tax discount for care leavers aged between 18 and 25 years old and with a council tax liability. |
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| <p>1b.</p> <p>What are the main aims of the project, policy or proposal?</p> | <p>A local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education. A key priority is to support young people in care to move successfully into adult life and financial support and assistance is often critical in young adulthood.</p> <p>In late December 2016, the Department for Communities and Local Government published a Council Tax Information Letter referring to the July 2016 Department of Education 'Keep on Caring' cross government care leaver strategy.</p> <p>The strategy set out the Governments ambitions for care leavers and highlighted that each Council, under the Local Government Finance Act 1992, and through Council Tax Support Schemes, should be flexible to support this vulnerable group by offering discounts or exemptions from Council Tax. Consideration is being given to awarding a Council Tax discount to care leavers to alleviate some of the financial burden for this vulnerable group when transitioning into adulthood. The costs of the discount be monitored during the first year of implementation and the scheme amended as required to support a Greater Manchester approach and policy.</p> <p>The proposals are as follows:</p> <ul style="list-style-type: none"> • Create a local discount scheme under Section 13 (a) (1) (c) of the Local Government Finance Act for care leavers. • Grant a discount of up to 100% of the Council Tax that is due to care leavers residing in Tameside and aged 18, 19 and 20 up to the date of the 21st birthday in line with statutory responsibility and other GM Authorities. • The discount will be awarded after all other discounts and exemptions have been awarded • Grant a discount for any period that the care leavers reside in Tameside up to the age of 21. • Grant 50% of a discount if the care leaver resides with another adult who is not a care leaver. • The discount will take effect from 01 September 2017 with discretion to backdate to 01 April 2017. • Where awarded the discount will remain in place until the care leavers reaches 21 or ceases to be liable for Council Tax. <p>Update August 2018:</p> <ul style="list-style-type: none"> • Award a Council Tax discount of up to 100% of the Council Tax due up to a care leaver 25th birthday. |
|--|---|

1c. Will the project, policy or proposal have either a direct or indirect impact on any groups of people with protected equality characteristics?
Where a direct or indirect impact will occur as a result of the policy, project or proposal, please explain why and how that group of people will be affected.

| Protected Characteristic | Direct Impact | Indirect Impact | Little / No Impact | Explanation |
|------------------------------|---------------|-----------------|--------------------|--|
| Age | Y Y | | | The decision will directly affect the age group 16 – 21 years of age. Update August 2018: The decision will directly affect the age group 16 – 2 years of age. |
| Disability | | Y | | Some of the people affected may have a disability |
| Ethnicity | | Y | | Care Leavers come from a range of ethnic backgrounds |
| Sex / Gender | | Y | | Care Leavers are not gender specific |
| Religion or Belief | | | Y | |
| Sexual Orientation | | | Y | |
| Gender Reassignment | | | Y | |
| Pregnancy & Maternity | | | Y | |
| Marriage & Civil Partnership | Y | | | The decision will directly impact a Care Leaver who is part of a couple |

Are there any other groups who you feel may be impacted, directly or indirectly, by this project, policy or proposal? (e.g. carers, vulnerable residents, isolated residents)

| Group (please state) | Direct Impact | Indirect Impact | Little / No Impact | Explanation |
|----------------------|---------------|-----------------|--------------------|--|
| | | | X | Care leavers with a Council Tax liability represent an estimated 0.02% of all Council tax charge payers. |

Wherever a direct or indirect impact has been identified you should consider undertaking a full EIA or be able to adequately explain your reasoning for not doing so. Where little / no impact is anticipated, this can be explored in more detail when undertaking a full EIA.

| 1d. | Does the project, policy or proposal require a full EIA? | Yes | No |
|-----|--|-----|----|
| | | | X |

| | | |
|-----|--|---|
| 1e. | <p>What are your reasons for the decision made at 1d?</p> | <p>The people affected by the scheme are vulnerable young adults. The local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education.</p> <p>Update August 2018: Under Children and Social Work Act 2017 LA's have responsibility up to a care leavers 25th birthday.</p> <p>The scheme will be beneficial to those who are entitled to receive the discount which is estimated as being 29 Tameside care leavers under 21 with a Council Tax liability as at April 2017 (0.02% of all Tameside charge payers) and a further 15 care leavers residing in Tameside from other authorities.</p> |
|-----|--|---|

If a full EIA is required please progress to Part 2.

PART 2 – FULL EQUALITY IMPACT ASSESSMENT

| |
|---|
| <p>2a. Summary</p> |
| <p>A local authority has responsibility for a child in care up to the age of 21, and has further responsibilities up to the age of 25 where the care leaver is in full time education. Update August 2018: Under Children and Social Work Act 2017 LA's have responsibility up to a care leavers 25th birthday.</p> <p>The definition of a care leaver is: 'A person who has been in the care of the local authority (looked after) for at least 13 weeks from the age of 14 and who was in care on their 16th birthday'.</p> <p>A key priority is to support young people in care to move successfully into adult life and financial support and assistance is often critical in young adulthood.</p> <p>In late December 2016, the Department for Communities and Local Government published a Council Tax Information Letter referring to the July 2016 Department of Education 'Keep on Caring' cross government care leaver strategy.</p> <p>The strategy set out the Governments ambitions for care leavers and highlighted that each Council, under the Local Government Finance Act 1992, and through Council Tax Support Schemes, should be flexible to support this vulnerable group by offering discounts or exemptions from Council Tax.</p> <p>Update August 2018: Under Children and Social Work Act 2017 LA's have responsibility up to a care leavers 25th birthday.</p> |

| |
|--|
| <p>2b. Issues to Consider</p> |
| <p>Section 149 of the Equality Act 2010 places the Council and all public bodies under a duty to promote equality. All public bodies are required to have regard to the need to:</p> <ul style="list-style-type: none"> • Eliminate unlawful discrimination. • Promote equal opportunities between members of different equality groups. • Foster good relations between members of different equality groups including by tackling |

prejudice and promoting understanding.

The Council has also taken into consideration Section 13A (1) of the Local Government Finance Act 1992 states that:

'Where a person is liable to pay Council Tax in respect of any chargeable dwelling and any day, the billing authority for the area in which the dwelling is situated may reduce the amount which he is liable to pay as respects the dwelling and the day to such extent as it thinks fit.'

Financial considerations.

The discount has been designed to provide extra support for vulnerable people who have left care and require financial support to move successfully into adult life.

The number of care leavers known to be liable for Council Tax up to the age of 21 years is 36, of which 7 have a Council Tax exemption and 29 have a liability to pay some Council Tax. A further 4 care leavers aged 21 years are known to be liable for Council Tax.

It is estimated that the proposed discount will have the following financial costs: The potential cost for 2017 / 2018 for Tameside Care Leavers would be £15,157.65 (based on Tameside Care Leavers who have a current liability for Council Tax in Tameside). With an additional 15 care leavers known to live in Tameside as at May 2017 the estimated cost of the discount in 2017/18 is £30k including reciprocal arrangements to offer the discount where there is a Council Tax liability for care leavers residing in Tameside from other GM areas. **Update August 2018:** It is difficult to predict future costs as it is not known how many care leavers may require LA support up to the age of 25 as this is a transient group. The known costs of the scheme for care leavers aged 18 to 21 for 2017/18 is £24k.

2c. Impact

Analysis of Tameside care leavers as at April 2017

| Care Leavers | Age 18 - 21 |
|---|--------------------|
| Total Liable for Council Tax | 29 |
| Liable with a Student exemption | 4 |
| Liable with a Severely Mentally Impaired exemption | 3 |
| Total Liable for Council Tax | 36 |
| Not liable for CTAX (e.g. Social Services property) | 9 |
| Non dependants and not liable | 43 |
| Not resident in Tameside | 26 |
| Not resident in Tameside - HMP | 4 |
| Not liable for Council Tax | 82 |

| | | |
|----------------------------------|--|------------|
| | | |
| No trace on Capita system | | 14 |
| Total | | 132 |

A total of 29 care leavers under the age of 21 years old had a Council Tax liability and all of those liable to pay Council Tax currently reside in a Band A property with the exception of one residing in a Band B property. Of those liable to pay 2 had a partner, 20 were in receipt of a Single Person Discount, 4 were in receipt of a student exemption and 3 in receipt of a severely mentally impaired exemption. A total of 15 of those that had a Council Tax liability were in receipt of Council Tax Support.

Update August 2018: There are currently 36 young people in receipt of a care leavers discount at an estimated cost of 24k.

TAMESIDE POPULATION

The population of Tameside is estimated at 219,324 in the March 2011 Census (Office for National Statistics). There are an estimated 101,730 properties in Tameside. The population of Tameside is estimated at 221,692 based on the 2015 mid-year population. The gender split of Tameside's overall population is 49.1% male and 50.9% female.

The March 2011 Census (Office for National Statistics) provides the following information:

Age

- Population – aged 16 years and over – 176,616 81%
- Population – aged 16 to 64 years – 142,415 65%
- Population – aged 16 to 24 years - 24,946 11%

The age profile of a Care Leaver for the purpose of this report is up to the age of 21 years and up to the age of 25 years where the care leaver is in full time education.

Gender

- Population – Male / Female – 107,650 49% / 111,674 51%
- Care Leavers up to the age of 21 years and liable for Council Tax – Male / Female – 56% / 44%

The gender profile of the Care Leavers has a greater proportion of males compared to the Tameside population.

Disability

- Population aged 16 to 64 – Day to day activities limited / Not limited – 23,941 16.8% / 118,474 83.2%
- Care leavers up to the age of 21 years exempt from Council Tax liability due to being Severely Mentally Impaired – 3

Ethnicity/ Religion & belief / sexual orientation / gender re-assignment / pregnancy & maternity / marriage & civil partnership

Specific data is not available on those protected characteristics for the Care Leavers client base.

Single People / Couples

- Households 94,953
- Single person households aged under 65 – 18,899 19.9%
- Couples – 40,138 42.3%

- Student Households – 10
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied) – 36
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Single person households – 30 83.3%
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Couples – 2 5.6%
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Student Households – 4 11%

Other considerations

- *Economic vulnerability* – 52% of the care leavers up to the age of 21 years who have a liability for Council Tax receive the maximum amount of Council Tax Support.

UPDATE AUGUST 2018:

The population of Tameside is estimated at 224,119 in mid-2017 Census (Office for National Statistics). There are an estimated 101,730 properties in Tameside. The gender split of Tameside's overall population is 49.1% male and 50.9% female.

The midyear estimate Census (Office for National Statistics) provides the following information:

Age

- Population – aged 15* years and over – 181,856 81%
- Population – aged 15 to 64 years – 142,445 63.5%
- Population – aged 15 to 24 years - 24,797 11%

*Census provides midyear estimate from age 15.

The age profile of a Care Leaver for the purpose of this report is up to the age of 25 years old/

Gender

- Population – Male / Female – 49.0% / 51%
- The gender profile of the Care Leavers has a greater proportion of males compared to the Tameside population.

Disability

Specific data is not available for the Care Leavers client base

Ethnicity/ Religion & belief / sexual orientation / gender re-assignment / pregnancy & maternity / marriage & civil partnership

Specific data is not available on those protected characteristics for the Care Leavers client base.

Single People / Couples

- Households 94,953
- Single person households aged under 65 – 18,899 19.9%
- Couples – 40,138 42.3%
- Student Households – 10
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied) – 36
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Single person households – 30 83.3%

- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Couples – 2 5.6%
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Student Households – 4 11%

Other considerations

- *Economic vulnerability* – 52% of the care leavers up to the age of 21 years who have a liability for Council Tax receive the maximum amount of Council Tax Support.

UPDATE AUGUST 2018 * taken from Capita system August 2018

- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied) – 36
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Single person households – 31
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Couples – 3
- Care Leavers up to the age of 21 years and liable for Council Tax (prior to exemptions applied)
Student Households – 0
- Care Leavers up to the age of 21 and liable for Council Tax (prior to exemptions applied)
Severely Mentally Impaired - 2

IMPACT ON CLIENT BASE – PROPOSALS FOR COUNCIL TAX DISCOUNT

36 Tameside care leavers currently qualify for Council Tax Support in 2018/19.

The Council has a hardship fund to support people suffering severe financial hardship as a result of the changes to the Council Tax Support Scheme which impacts on the liability to pay Council Tax.

2d. Mitigations (*Where you have identified an impact, what can be done to reduce or mitigate the impact?*)

| | |
|----------------------------|---|
| <i>Impact 1 (Describe)</i> | <i>Consider options as to what we can do to reduce the impact</i> |
| <i>Impact 2 (Describe)</i> | <i>Consider options as to what we can do to reduce the impact</i> |
| <i>Impact 3 (Describe)</i> | <i>Consider options as to what we can do to reduce the impact</i> |
| <i>Impact 4 (Describe)</i> | <i>Consider options as to what we can do to reduce the impact</i> |

2e. Evidence Sources

- Section 13A (1) of the Local Government Finance Act 1992
- March 2011 Census (Office for National Statistics)
- National Population Projections 2016
- Mid-year 2017 census data

| 2f. Monitoring progress | | |
|---|---------------------|--|
| Issue / Action | Lead officer | Timescale |
| <ul style="list-style-type: none"> • <i>Ensure that changes to the Council Tax Discount are communicated appropriately and in a timely manner.</i> • <i>Monitoring (by protected characteristic group where appropriate) those presenting to the Council with concerns over Council Tax Liability, eligibility for the Council Tax Care Leavers Discount Support, other Discount and Exemptions, Council Tax Support and access to help / advice.</i> | <i>Ilys Cookson</i> | <i>When appropriate</i> <i>On-going</i> |

| Signature of Service Unit Manager | Date |
|--|--------------------|
| | |
| Signature of Assistant Executive Director | Date |
| I. Cookson | August 2017 |
| I Cookson | August 2018 |