

Council Tax Discretionary Relief**Foster Carer Discount****Introduction and purpose**

Herefordshire Council is passionate about providing a family life for children and young adults of all ages who cannot live with their birth families.

Herefordshire Council recognise that foster carers give children in our care the start in life they deserve and a safe home where they are loved, cared for and supported to grow into the young person they want to be.

By granting up to 100% discretionary relief from Council Tax, the council will be providing practical help and financial assistance to encourage our foster carers to join our fostering service. This is so that our children can be placed with local families that best reflect their background and culture and, wherever possible, are near to their own families, schools and communities.

Herefordshire Council will provide financial assistance with council tax bills to support our foster carers from 1st April 2021.

The discretionary relief will be awarded only after entitlement to other legislative discounts or exemptions, including Council Tax Reduction, have been applied and will be awarded to all Herefordshire Council approved foster carers living in the area.

Councils have the power to reduce the amount of council tax a person has to pay. This includes the power to reduce an amount to nil, and may be applied to individual cases or by determining a class of case in which liability is to be reduced.

This scheme outlines:

- the procedures for awarding the relief to Herefordshire Council approved foster carers living in the area
- the appeals procedure for citizens dissatisfied with a decision made for this relief

Definition

A Council approved foster carer, for the purposes of this policy, is an active individual or couple who have been approved by Herefordshire Council for fostering children or young adults.

Legal provision

There are a number of statutory discounts, disregards and exemptions available under council tax legislation for people and properties in certain circumstances.

In addition to these, a council can award discretionary relief under section 13A(1)(c) of the Local Government Finance Act 1992 (as amended in 2012):

“(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)-

...

(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.”

(6)The power under subsection (1)(c) includes power to reduce an amount to nil.

(7)The power under subsection (1)(c) may be exercised in relation to particular cases or by determining a class of case in which liability is to be reduced to an extent provided by the determination.”

This therefore allows the council to reduce the amount of council tax payable, after statutory discounts and exemptions, by any amount. This provision is separate to and distinct from the published Council Tax Reduction Scheme.

Criteria

Foster carers that meet the definition above will be eligible to apply for discretionary relief. Foster Carers who are solely liable for council tax will be awarded 100% relief on the amount of council tax they are liable to pay after statutory discounts and exemptions have been applied, including any Council Tax Reduction. Where a care leaver is jointly liable with another person/s, a proportionate award will be made according to their individual circumstances. We would look to award relief of 50% if there is one other tenant, or 33% if there are two other tenants, however each case will be treated on its facts. Where a property is occupied only by approved foster carers, 100% discretionary relief will be applied.

No reduction will be made for foster carers of other authorities living within the Herefordshire Council boundary or foster carers registered with agencies, and no assistance will be provided for Herefordshire Council foster carers who are living outside the Herefordshire Council boundary as this relief is only awarded for Council Tax liability with Herefordshire Council.

Application process

A foster carer will complete a declaration, to confirm they meet the criteria.

Forms will be available at www.herefordshire.gov.uk/counciltaxfostercarer

An application should provide the following information:

- Full name
- Current address
- Details of any other adults in the property and relationship to them
- Details of any circumstances that would be relevant to entitlement to legislative discounts, disregards or exemptions
- Contact details

Upon receipt of a declaration, an officer will verify the status of the foster carer from council records and assess the award.

Awards will be made directly by a reduction in liability on the council tax account and notification of the award of discretionary relief will be by way of the council tax bill.

The Revenues and Benefits Service will undertake periodic reviews appropriate to the individual circumstances of each case.

The foster carer must advise of any change of circumstances, which may affect the council tax charge within 21 days.

Any overpaid discretionary relief will be reclaimed through the relevant council tax account and collected and recovered under the Council tax (Administration and Enforcement) Regulations 1992.

Review of Decision/Appeals

The council will accept a written request from a foster carer for a re-determination of its decision.

- Re-determination of the decision will be made by an officer who has not previously been involved with the award.
- In the case where the customer has been notified of a decision and they exercise their rights to appeal, they must make payment to their council tax account as requested. In the event that an appeal is successful, any credit on the account will be refunded.
- The council will consider whether any additional information has been provided that will justify a change to its original decision.
- The council will endeavour to notify the council tax payer of its final decision within 21 days of receiving a request for a re-determination.
- If an applicant remains dissatisfied with refusal of their application they may appeal to the Valuation Tribunal for England (VTE).