Council Tax Concession for Harrow Care Leavers

From 1st April 2021, Harrow Care Leavers will be exempt from paying Council tax until their 25th Birthday. The exemption will apply after all the usual discounts, exemptions and rebates have been used. This is not an exemption in the normal sense of the words as Children Services will make a fund transfer to cover the Council Tax so no adjustment will be shown on Council Tax bills issued to reduce the amount due.

Harrow Children's services will confirm the details of care leavers who are exempt from paying council tax to the Council Tax team each financial year and provide regular updates during the year.

Care leavers who are liable for council tax will be expected to apply online for the Council Tax exemption, using the Harrow Website.

Care leavers will be supported by Children Service Staff to ensure they have applied for all relevant discounts and exemptions where applicable, including:

- sole adult occupiers (single person discount)
- students / student nurses
- people with physical disabilities (disabled band reduction)
- severely mentally impaired (e.g., Alzheimer's)
- a dependant living in an annex
- care workers or carers
- parents in receipt of child benefit
- school or college leavers
- youth trainees or apprentices
- 18/19-year-olds in full-time education

The support worker must also ensure that a claim for Council Tax Support is also made promptly where applicable to minimise the impact on the Children's Services budget where possible.

Where the care leaver turns 25 during the financial year the charge will be calculated to the DOB on a daily pro-rata basis and the case will then be removed from the scheme and expected to make payment themselves

Where the care leaver is not the only adult occupier, unless the other occupier is disregarded throughout the year, the amount charged to Children's Services will be pro-rata depending on the number of non-care leavers in occupation to the best of our knowledge.

Care Leavers will remain jointly and severally liable with the other liable parties if the Council Tax is not paid even if Children Services have paid their element.

The policy is not restricted to any Bands

The Council Tax office must be advised as and when a care leaver moves address – the council taxpayer has an obligation to notify us of any changes in circumstances within 21 days but may need support from the social worker to ensure this is done.

Where an overpayment has arisen due to an account adjustment e.g., closure, additional Council Tax Support etc if the only payments made are fund transfers then this overpayment will be refunded to Children's Services it will not be refunded to the Care Leaver.

The below are the conditions which must be verified by a Harrow Support Worker

- The claimant meets the definition as a former relevant child under the Children Act 1989
- The claimant has applied for any relevant national reliefs, exemptions or discounts
- If a single adult occupier, the claimant has been given a Single Person Discount – this will appear on the Council Tax Bill (or submitted an application for this via www.harrow.gov.uk/spd
- The claimant has applied for or qualifies for Council Tax Support- this will appear on the Council Tax Bill (or submitted an application for this via www.harrow.gov.uk/benefits
- The claimant has been supported to claim any relevant mandatory discounts or benefits to reduce the Council Tax Debt
- The claimant is aged between 18-24 years old
- The claimant is a care leaver received from Harrow Children's Social Services team
- The claimant was in the care of Harrow Council for at least 13 weeks since the age of 14 and that they were in care on their 16th birthday

Care Leavers placed in London Borough of Harrow area from other authorities are <u>not</u> covered by this policy and must look to their own authority for what support is available for payment of Council Tax after they have applied for the maximum relevant national reliefs, exemptions or discounts and Council Tax Support.