

**ANGUS COUNCIL**

**CHILDREN & LEARNING COMMITTEE – 26 APRIL 2018  
POLICY & RESOURCES COMMITTEE – 1 MAY 2018**

**COUNCIL TAX EXEMPTION FOR CARE LEAVERS**

**1 PURPOSE**

- 1.1 The Council Tax (Discount) (Scotland) Amendment Regulations 2018 and The Council Tax (Exempt Dwellings) (Scotland) Amendment Order 2018 provides the legislation for the introduction of Council Tax Exemption for people leaving care.

**2 POLICY POSITION ON SUPPORTING CARE LEAVERS**

- 2.1 COSLA is committed to improving the life chances of young people leaving care and strongly supports the role that Councils can play as corporate parents to ensure the best life chances of those young people in their care.
- 2.2 To contribute toward meeting the commitments set out in the Scottish Care Leavers Covenant, the Scottish Government announced last autumn an exemption from council tax for care leavers. The exemption commences for the forthcoming council tax year from 1 April 2018.

**3 SPECIFIC LEGISLATIVE CHANGE**

- 3.1 The objective of the legislation is to exempt dwellings occupied by one or more care leavers from council tax.
- 3.2 A care leaver for the purposes of the legislation is a person who is at least 18 years old but not yet 26 years old and who was previously in the care of a local authority (at age 16 or subsequently).
- 3.3 Dwellings jointly occupied by one or more care leavers and other specified persons (which include students and persons under 18) will also be exempt from council tax.
- 3.4 The regulations will also ensure that a young person (or persons) who has (or have) left the care of a local authority and share a dwelling with one other person do not cause that other person to lose their entitlement to a 25% single person's council tax discount.

**4 FINANCIAL EFFECT OF THE LEGISLATIVE CHANGE**

- 4.1 Scottish Government's official statistics suggest that around 4,000 young people are eligible for after care services in Scotland and would potentially be eligible for the council tax exemption. However, the proportion of this population who have a council tax liability is not known, and the likelihood is that many will either already be exempt, by virtue of their status as a student or apprentice, or, be entitled to a council tax reduction because they are in receipt of a particular benefit or are low waged. For these reasons, the overall financial effect, in terms of council tax revenues foregone, from this policy is expected by the Scottish Government to be "de minimis".

**5 Operational**

- 5.1 The Revenues and Benefits Service have amended the existing online council tax discount and exemption form to accommodate the legislative changes.
- 5.2 They will liaise with the Throughcare and Aftercare Service within the Children, Families and Justice to ensure there are appropriate procedures in place to identify future care leavers and where necessary support them to apply for a council tax discount or exemption.