



Policy Framework

Discretionary Council Tax Discount scheme for Local Authority Foster Carers fostering for Flintshire

Version Control

Version	Version Date	Author	Description
1	15/10/2019	Vicki Hankin	Creation of policy framework to determine Council Tax Discount awards
2			

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1.0 Policy Aims and Objectives

- 1.1 The introduction of a Discretionary Council Tax Discount scheme for Flintshire Foster Carers forms part of the Council Plan for 2019-2023 and a strategy to enhance fostering service models by improving local placements for children whose family are unable to look after them.
- 1.2 One of the key objectives in the 'Caring Council' priorities is also to ensure there is a sufficient and resilient pool of in-house foster carers to provide care for local children with a variety of needs.
- 1.3 Growing the number of in-house Foster Carers is critical to supporting looked-after-children and offering a Council Tax Discretionary Discount scheme will form an important part of a wider package of support for in-house Foster Carers.
- 1.4 This policy framework sets out the Council's approach to the award of discretionary Council Tax discounts from April 2020.

2.0 Legislation

- 2.1 Utilising section 13a(1)(c) of the Local Government Finance Act 1992, the Council has 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 exercised in relation to particular cases or by determining a class of property in which liability is to be reduced to an extent provided for by the determination.
- 2.2 There is a cost to the Council in respect of Council Tax Discretionary Discount awards and this is met by the Council's General Fund. Budget provision has been set aside to support the Discretionary Discount awards under this scheme.

3.0 Policy Framework for Council Tax Discretionary Discounts for Local Authority Foster Carers

- 3.1 This policy framework is designed to:
 - Set procedures for awarding the Council Tax discounts from 1st April 2020 for Local Authority approved Foster Carers living in Flintshire and fostering for Flintshire and Local Authority approved Foster Carers living outside of Flintshire but fostering for Flintshire.
 - Safeguard the interest of the local taxpayers by ensuring that funds that are allocated for the award of discounts are used in the most effective and economic way
 - Ensure there is a sufficient and resilient pool of in-house foster carers to provide care for local children

- 3.2 There are two elements within this policy framework for awarding Discretionary Council Tax Discounts to Local Authority Foster Carers:

Local Authority Foster Carers registered for Council Tax in Flintshire

- 3.3 Foster Carers who are on the Councils approved list of Local Authority Foster Carers, are resident in Flintshire and liable to pay Council Tax and have fostered a child in the relevant tax year preceding the current tax year for which they are claiming will receive a 50% discount of their net council tax liability.
- 3.4 In other words, the 50% discount will apply **after** statutory exemptions/discounts have been applied, and where relevant, after the calculation of Council Tax Reduction Scheme.
- 3.5 Any foster carer who has been unavailable to foster a child in the preceding year will not be eligible for this discount from April of the following year. Eligibility will be reinstated once the foster carer's availability results in a foster placement.
- 3.6 Any balance owed will then be reduced by 50% under this class of eligible persons. If no balance is owed due to statutory exemptions/discounts or calculation of Council Tax Reduction the foster carers discount will not apply
- 3.7 The discount will apply to one property only for which the foster carer(s) is liable to pay the Council Tax to Flintshire County Council as the sole and main residence of the Foster Carer(s) i.e. the property address is shown on the Council's register of foster carers.
- 3.8 For Local Authority Foster Carers registered for Council Tax in Flintshire, awards will be made directly by a discount in their liability on the Council Tax account and notification of the award will be shown on the Council Tax bill.
- 3.9 Local Authority Foster Carers who cease to be on the register will cease to qualify for the discount from the relevant date.
- 3.10 In the case of newly approved Local Authority Foster Carers, the discount will be awarded from the relevant date of being approved as a foster carer. There is a requirement to foster a child within 12 months of being approved as a Local Authority Foster Carer, to be eligible for the discount from April of the following year.
- 3.11 This Discretionary Council Tax Discount for Local Authority Foster Carers will also apply for a period of up to 2 years following a Local Authority Foster Carer being granted a Special Guardianship Order. After 2 years, Special Guardians will not be eligible for the Foster Carers discount scheme.

- 3.12 Anyone in receipt of this discount must notify the Council Tax team within 21 days of any material change of circumstances (such as change of address, occupants or significant life event) which may impact on their council tax bill or eligibility for other council tax discounts or exemptions.

Local Authority Foster Carers Resident outside of Flintshire

- 3.13 Foster carers who are on the Councils approved list of Local Authority Foster Carers, are resident out of the County of Flintshire and liable to pay Council Tax at another local authority and have fostered a child in the relevant tax year preceding the current tax year for which they are claiming will be awarded financial assistance in the form of a monthly grant equivalent to a 50% discount of their net council tax liability.
- 3.14 In other words, the grant will apply **after** statutory exemptions/discounts have been applied by the relevant Local Authority, and where relevant, after the calculation of Council Tax Reduction Scheme.
- 3.15 Any foster carer who has been unavailable to foster a child in the preceding year will not be eligible for this discount from April of the following year. Eligibility will be reinstated once the foster carer's availability results in a foster placement.
- 3.16 If no balance is owed to the relevant Local Authority due to statutory exemptions/discounts or calculation of Council Tax Reduction the foster carers grant equivalent to a 50% discount will not apply
- 3.14 The grant will apply to one property only for which the foster carer(s) is liable to pay Council Tax to the relevant Local Authority and the property address must be considered to be the sole or main residence of the foster carer(s).
- 3.15 Local Authority Foster Carers who cease to be on the register will cease to qualify or the grant from the relevant date.
- 3.16 In the case of newly approved Local Authority Foster Carers, the grant will be awarded from the relevant date of being approved as a foster carer. There is a requirement to foster a child within 12 months of being approved as a Local Authority Foster Carer, to be eligible for the discount from April of the following year.
- 3.17 The grant, equivalent to a 50% discount in Council Tax, will also apply to Local Authority Foster Carers will also apply for a period of up to 2 years following a Local Authority Foster Carer being granted a Special Guardianship Order. After 2 years, Special Guardians will not be eligible for the Foster Carers discount scheme.

- 3.18 For Local Authority Foster Carers living out of the County of Flintshire but fostering for Flintshire, the Foster Carer must supply a copy of their relevant Council Tax bill to the Council's Financial Assessment and Charging Team (FACT) by 1st April 2020 and by 1st April for each subsequent year, for their payment to be made as part of their monthly fostering payment.
- 3.19 Anyone in receipt of this discount must notify the Council Tax team within 21 days of any material change of circumstances (such as change of address, occupants or significant life event) which may impact on their council tax bill or eligibility for other council tax discounts or exemptions.

4.0 Monitoring and Reporting

- 4.1 Discretionary awards made under this policy will be monitored and all awards made will be subject to regular quality assurance checking / annual reviews as appropriate.
- 4.2 Children's Services will provide the Council Tax service with an annual report of all the eligible Foster Carers together with a monthly report showing any changes which includes the foster carers names, addresses and effective date of change.
- 4.3 Flintshire County Council will review this discount/grant scheme in 2021-22.