



# OFFICE OF THE POLICE & CRIME COMMISSIONER FOR NORFOLK

<b>ORIGINATOR:</b> Chief Finance Officer	<b>DECISION NO.</b> 2018/20
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**REASON FOR SUBMISSION:** Approval

**SUBMITTED TO:** Police and Crime Commissioner

**SUBJECT:**

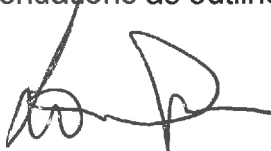
**SUMMARY:** Council Tax Exemption for Care Leavers

**RECOMMENDATION:**

That the PCC approves the Council Tax exemption for care leavers with the resulting small loss of police precept.

**OUTCOME/APPROVAL BY:** PCC/CHIEF EXECUTIVE/CHIEF FINANCE OFFICER (Delete as appropriate)

The recommendations as outlined above are approved.

**Signature**  **Date** 06/11/18

## **1. Background**

- 1.1 As part of local authorities responsibilities under Section 3 of the Children and Social Work Act 2017, the district councils and county council have been discussing implementing a scheme which would grant a council tax exemption for care leavers up until the age of 25. Authorities in other parts of the country have already implemented care leavers council tax exemption schemes.
- 1.2 Only district councils can grant a council tax discount/exemption and they have asked whether the County Council and the PCC are prepared to fund their proportion of such a scheme.
- 1.3 The proposal is only to grant a discount to Norfolk care leavers under the age of 25 who are solely responsible for the council tax bill or who occupy a property with other Norfolk care leavers aged up to 25.
- 1.4 The proposal is to implement a uniform scheme across Norfolk and for each tax raising body to forgo its share of the care leaver's council tax i.e. the district council, county council and PCC each fund their own share. The majority of the cost, approx. 75%, will fall on the County Council, but 13% would fall on the PCC. The estimated costs are set out below.
- 1.5 From the initial discussions with district councils, the county has agreed to compensate the district councils for its share by way of a payment outside of the collection fund. In effect this means that the precept will not be reduced but the PCC's share of the cost will have to be paid (from precept income) to each district.
- 1.6 The information that follows is taken from a County Council report to the Policy and Resources Committee 24 September 2018.

## **2. Care Leavers**

- 2.1 Corporate parenting is a statutory function of the County Council. The County has a responsibility for young people who have left care up to the age of 25. Care leavers can find themselves grappling with the challenges of living independently; managing a household, continuing education or seeking employment, as well as managing their personal/household finances – often on a low income. This can make care leavers a vulnerable group when it comes to the collection/payment of council tax.
- 2.2 Information provided to the County Council by Broadland District Council shows that of 5 care leavers who have a council tax liability, two have been subject to enforcement action for non-payment. Further anecdotal evidence shows spiralling debt and the threat to their tenancies resulting in abandonment and tenancy loss making it more difficult for accommodation to be accessed later on. This can have an impact not only on the young person's health and wellbeing but on the wider community/public services e.g. homelessness, crime and criminal justice.

### **3. Financial Impact**

- 3.1 The financial impact is difficult to forecast, it will depend on the number of eligible care leavers, the council tax band of the dwellings they reside in and whether they qualify for single persons discounts or any other form of council tax relief.
- 3.2 Data as at the 4 May 2018 shows that Norfolk County Council has 471 known open case care leavers aged 18 – 25, Of these 180 (38%) are living independently and it is estimated that 116 (25%) living in Norfolk have a council tax liability.
- 3.3 Removing the council tax liability for 116 care leavers in 2018/19 would cost the PCC £26,500 (116 x £229.14 [Police Band D assumed]).
- 3.4 This estimate should be treated with caution. Due to the number of unknowns and variables involved the actual costs will not be known until the exemption is in place. For example this policy may encourage care leavers whose whereabouts are currently unknown (479) to seek independent living.
- 3.5 The County Council has forecast an increase in the cohort of care leavers to whom this exemption could apply to around 250 by 2020. This would increase the cost to the PCC to £57,300.
- 3.6 It is anticipated that the start date for this policy will be 1 April 2019.

### **4. Other implications and risks.**

- 4.1 There are no other implications or risks.

### **5. Recommendation**

- 5.1 The PCC is recommended to approve the Council Tax exemption for care leavers with the resulting small loss of police precept.
- 5.2 This decision is consistent with the Police and Crime Plan strategic aim to prevent offending.

<b>ORIGINATOR CHECKLIST (MUST BE COMPLETED)</b>	<b>PLEASE STATE 'YES' OR 'NO'</b>
Has legal advice been sought on this submission?	<b>No</b>
Has the PCC's Chief Finance Officer been consulted?	<b>Yes</b>
Have equality, diversity and human rights implications been considered including equality analysis, as appropriate?	<b>Yes</b>
Have human resource implications been considered?	<b>Not applicable</b>
Is the recommendation consistent with the objectives in the Police and Crime Plan?	<b>Yes</b>
Has consultation been undertaken with people or agencies likely to be affected by the recommendation?	<b>Not applicable</b>
Has communications advice been sought on areas of likely media interest and how they might be managed?	<b>No</b>
In relation to the above, have all relevant issues been highlighted in the 'other implications and risks' section of the submission?	<b>Yes</b>

**APPROVAL TO SUBMIT TO THE DECISION-MAKER** (this approval is required only for submissions to the PCC).

**Chief Executive**

I am satisfied that relevant advice has been taken into account in the preparation of the report, that the recommendations have been reviewed and that this is an appropriate request to be submitted to the PCC.

**Signature:**



**Date**

6.11.2018

**Chief Finance Officer (Section 151 Officer)**

I certify that

- a) if approved, the costs referred to above will be included in the 2019/20 budget and Medium Term Financial Plan,
- AND
- b) the decision can be taken on the basis of my assurance that Financial Regulations have been complied with.

**Signature:**



**Date:**

6/11/18

**PUBLIC ACCESS TO INFORMATION:** *Information contained within this submission is subject to the Freedom of Information Act 2000 and wherever possible will be made available on the OPCC website. Submissions should be labelled as 'Not Protectively Marked' unless any of the material is 'restricted' or 'confidential'. Where information contained within the submission is 'restricted' or 'confidential' it should be highlighted, along with the reason why.*

