

LONDON BOROUGH OF CAMDEN	WARDS: All
REPORT TITLE: Policy for Awarding Reductions in Council Tax and Business Rates CS/2017/39	
REPORT OF: Cabinet Member for Finance and Transformation	
FOR SUBMISSION TO: Cabinet	DATE 6 December 2017
<p>SUMMARY OF REPORT:</p> <p>This report reviews the existing policy for awarding discretionary reductions in council tax and recommends introducing a new exemption for Camden care leavers who go on to live in Camden and have to pay council tax. The existing policy requires changes to it to come before Cabinet.</p> <p>The exemption will support young people who have left care as they transition into independence and therefore makes a direct contribution to the Camden Plan objective of giving everyone a chance to succeed and ensuring no one is left behind. It also supports the Council's Parenting Looked After Children strategy.</p> <p>Local Government Act 1972 – Access to Information</p> <p>The following document(s) has been used in the preparation of this report:</p> <p>No documents were used in preparation of this report, which are required to be listed.</p> <p>Contact Officer: Mark Tate (Head of Council Tax and Business Rates) 4th Floor, 5 Pancras Square, London, N1C 4AG Telephone: 020 7974 6442 Email: mark.tate@camden.gov.uk</p>	
<p>WHAT DECISIONS ARE BEING ASKED FOR?</p> <p>Cabinet is asked to approve the revised council tax and business rates discretionary reductions policy as set out at Appendix A, which reflects the recommended change to exempt care leavers from council tax up to age 25, with effect from 1 April 2018. All other aspects of the policy remain the same.</p>	

Signed: 

Kate Robertson
Director of Customer Services
Date: 24 November 2017

1. WHAT IS THIS REPORT ABOUT?

- 1.1 This report proposes the introduction of a 100% exemption from council tax for all current and future Camden care leavers who, on leaving care, become independently liable for meeting council tax payments and live in the Borough. The exemption would apply up to age 25 and take effect from 1 April 2018.
- 1.2 The exemption would be applied to the amount left to pay after the award of any discounts and would be awarded whether or not someone else lives in the property as long as the care leaver is liable to pay council tax. This mirrors the scheme currently in place for foster carers and friends and family carers.

2. WHY IS THIS REPORT NECESSARY?

- 2.1 Corporate parenting for looked after children is a statutory function of the Council and is the responsibility shared by all elected officials and senior officers. The underlying principle is that every local authority will seek the same outcomes for children and young people in care that every good parent would want for their own children.
- 2.2 The Corporate Parenting Board takes a lead but there is a strong culture of corporate parenting at Camden with a whole authority approach in improving outcomes for looked after children. The Parenting Looked After Children strategy sets out a vision to ensure our looked after children have the best opportunities in life, to be happy, healthy, safe and protected and be supported successfully into adult life.
- 2.3 Looked after children are one of the most vulnerable groups in society. The educational, physical and psychological wellbeing, training and employment outcomes for looked after children and young people tend to be poorer with disabled children facing particular disadvantage.
- 2.4 A recent report by The Children's Society suggests that care leavers are a particularly vulnerable group for council tax debt. It found that often, when care leavers move into independent accommodation, they begin to manage their own budget fully for the first time – this can be a challenging time for care leavers, particularly if they are falling behind on their council tax.
- 2.5 The Centre for Social Justice found that 57% of young people find it difficult managing their money and avoiding debt when leaving care. This is further reinforced by research from the Joseph Rowntree Foundation that outlines how 'accumulation of debt, threats to their tenancies and their inability to avoid this through careful budgeting' were issues of continuing concern for care leavers.
- 2.6 One of the key objectives in Camden's Parenting strategy is 'getting ready for independence' and those leaving care are provided with a personal advisor to support them through a planned transition into adulthood and independence alongside financial and practical help. It is in this context that the Council is proposing to provide an exemption for care leavers in the borough so that they have time to adjust and develop the skills for managing finances, complete training and gain employment in a similar way to other young people are supported by their families.
- 2.7 The proposal has been discussed by the Corporate Parenting Board and has been welcomed.

- 2.8 Within London, 15 Boroughs have either introduced or are considering introducing care leavers exemptions. Those already awarding relief include Islington, Hammersmith and Fulham, Redbridge and Tower Hamlets. Nationwide, Birmingham, Wolverhampton and Coventry are among the larger Metropolitan Boroughs currently awarding exemptions.
- 2.9 The discretionary reductions policy allows for classes of people to be awarded relief under S13A of the Local Government Finance Act 1992. Currently we have three classes within the policy – those forced to leave their home due to environmental factors, foster carers and friends and family carers.
- 2.10 Therefore, in order to remove care leavers from the worry of having to manage council tax in addition to other pressures placed upon them as they begin an independent life, it is now proposed to introduce a fourth class of council tax payers entitled to a reduction. The council tax of Camden's care leavers who live in the borough would be reduced to zero with effect from 1 April 2018, until they reach the age of 25. Their personal advisor will ensure they are prepared for the transition to paying Council Tax at this point.
- 2.11 As with the existing classes, the addition of care leavers to the discretionary relief policy will continue until Members decide the relief for any of these classes should end. The previous class of friends and family carers was approved by Cabinet on 16th December 2014.

3. OPTIONS

- 3.1 The proposal is to make our care leavers living in the borough exempt from any council tax they would otherwise be liable for up until their 25th birthday. This approach is well aligned with the Council's responsibility to support the transition and preparation for adulthood of our most vulnerable groups and the existing exemptions for foster carers and friends and family carers.
- 3.2 Under Section 13A of the Local Government Finance Act 1992 the Council also has the power to allow a lower discount than 100% for council tax. However, this would mean care leavers still have some tax to pay and therefore be counter-productive by not removing them from the worry of council tax debt altogether. Such an approach would also be inconsistent to that adopted for foster carers.
- 3.3 There is the alternative option to not award any relief. However consideration needs to be given that children and young people who are looked after by the local authority rather than their parents are amongst the most vulnerable groups in our community. Outcomes for this group are generally poor and, as corporate parents, the Council has the responsibility to keep them safe, make sure their experiences in care are positive and improve their on-going life chances.

4. WHAT ARE THE REASONS FOR THE RECOMMENDED DECISIONS?

- 4.1 The Council has a statutory responsibility to act as corporate parents for looked after children 'through the lens of what any reasonable parent does to give their child the best start in life'. Camden's Parenting Looked After Children strategy contains a pledge that promises to enable young people to be ready for independence.
- 4.2 Nevertheless, looked after children face many more challenges in establishing themselves as independent adults. National research shows that they are far more likely to face financial hardship and often get into Council Tax debt. It is in this context that the Council

and its Corporate Parenting Board are recommending the introduction of a discretionary council tax exemption for Camden's care leavers up to the age of 25.

5. WHAT ARE THE KEY IMPACTS / RISKS? HOW WILL THEY BE ADDRESSED?

- 5.1 As Camden is the billing authority; the costs of any reduction awarded under Section 13A(1) has to be met entirely from Camden's general fund under the Collection Fund directions 2003. There are currently only 19 care leavers in Camden who would be eligible for the exemption with an estimate of an expenditure of a further £16,600 per annum as set out in Appendix B
- 5.2 Expenditure in 2016/2017 for the other three classes of discretionary reduction amounted to £35,464.
- 5.3 The cost of the care leavers exemption is therefore proportionate to the discretionary relief awarded for the other three classes. However there is no specific budget provision, therefore any spend will need to be covered by additional budget provision. The cost of any reductions will need to be closely monitored to ensure adequate budget provision is being made during 2018/2019 and subsequent years.
- 5.4 An equalities impact assessment has been carried out and identifies that the proposal will have a positive impact on those with protected characteristics. 62.6% of our care leavers are from black and minority ethnic backgrounds, a much higher percentage than nationwide of 23%. This policy therefore has a positive impact on equality in terms of service delivery. This is shown in Appendix C.

6. WHAT ACTIONS WILL BE TAKEN AND WHEN FOLLOWING THE DECISION AND HOW WILL THIS BE MONITORED?

- 6.1 The Children's Safeguarding and Social Work Team in the Supporting People Directorate will provide an initial list of care leavers from 1 April 2018. They will then be asked to notify the council tax section of any new care leavers as soon as possible during the course of the financial year so reductions can automatically be applied to the respective accounts. Each exemption will be individually removed on the date of the care leaver's 25th birthday.
- 6.2 The amount of expenditure on discretionary reductions will be reviewed annually by the Director of Customer Services with a view to bringing the policy back to Cabinet if the expenditure begins to place pressure on council tax or, conversely, new deserving classes of council tax payers come to light.

7. LINKS TO THE CAMDEN PLAN OBJECTIVES

- 7.1 Supporting children in their time of need makes a direct contribution to the Camden Plan objective of giving everyone a chance to succeed and ensuring no one is left behind. The Council has a statutory responsibility to act as corporate parents for young people leaving care and by providing financial assistance in paying council tax for these young adults leaving care, the Council can support their successful transition into adulthood and independence.

8. CONSULTATION

- 8.1 The Cabinet Member for Finance and Transformation and the Executive Director Supporting Communities have been consulted and support exempting care leavers from paying council tax. The proposal is supported by the Corporate Parenting Board.

9. LEGAL IMPLICATIONS (comments of the Borough Solicitor)

- 9.1 Under Section 13 A of the Local Government Finance Act 1992 the Council has the power to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine and where national discounts and exemptions cannot be applied. Section 13 A(1)(c) states that the amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day in any case, may be reduced to such extent (or, if the amount has been reduced to any extent required by the authorities Council Tax Reduction Scheme, such further extent) as the billing authority for the area in which the dwelling is situated thinks fit.
- 9.2 The power under subsection Section 13A(1) (c) above includes the power to reduce an amount to nil and 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 report introduces a new class, namely care leavers.
- 9.3 In situations where individuals or organisations apply to the Council under the above provisions for a reduction in council tax, the Council should not fetter its discretion by applying a blanket approach or restrictive criteria. Accordingly whilst this report recommends the introduction of a new class, the policy still maintains broad provisions enabling cases to be determined on an individual basis.
- 9.4 Cabinet Members must take into account in coming to any decision the Council's equality duties. In summary these legal obligations require the Council, when exercising its functions, to have 'due regard' to the need to 1. Eliminate discrimination, harassment and victimisation and other conduct prohibited under the Act; 2 to advance equality of opportunity between people who share a relevant protected characteristic and those who do not; 3. Foster good relations between people who share a relevant protected characteristic and those who do not (which involves tackling prejudice and promoting understanding). Under the Duty the relevant protected characteristics are: Age, Disability, Gender reassignment, Pregnancy and maternity, Race, Religion, Sex, Sexual orientation. In respect of the first aim only i.e. reducing discrimination, etc the protected characteristic of marriage and civil partnership is also relevant.
- 9.5 In this case the attached EIA concludes that there is no potential for discrimination and all appropriate opportunities to advance equality and foster good relations have been taken.

10. RESOURCE IMPLICATIONS (finance comments of the Executive Director Corporate Services)

- 10.1 This report proposes creating a new class of exemption from council tax, to apply to those leaving care that would otherwise be eligible to pay, up to the age of 25.
- 10.2 The new class would be the fourth, and in addition to the current classes of those forced to leave their home due to environmental factors, foster carers and friends and family carers.

The estimated cost of the existing factors is around £35k per annum, with the new class set to cost an estimated additional £17k per annum.

- 10.3 As these are discretionary reductions outside the council tax reduction scheme the costs are borne in full by the council's general fund, thereby meaning that the council bears the cost of the GLA's share of income foregone.
- 10.4 The 2018/19 council tax and general fund budget to be approved by the Cabinet on 21st February 2018 and by full Council on 26th February 2018, will incorporate updated assumptions on discretionary reductions, exemptions and discounts.

11. APPENDICES

Appendix A - new policy with additional class added

Appendix B – statistical information and breakdown of Camden's costs

Appendix C – equalities impact assessment

REPORT ENDS

APPENDIX A– NEW COUNCIL TAX DISCRETIONARY REDUCTIONS POLICY

The additional text is highlighted in red

LONDON BOROUGH OF CAMDEN ('the Council'): POLICY FOR CONSIDERING INDIVIDUAL APPLICATIONS FOR COUNCIL TAX REDUCTION UNDER SECTION 13A OF THE LOCAL GOVERNMENT FINANCE ACT 1992 AS AMENDED

Background

1. Under Section 13A(1) (c) of the Local Government Finance Act 1992 (as amended by the Local Government Finance Act 2012), the Council has the power to reduce liability for council tax in relation to individual cases or class(es) of cases that it may determine and where national discounts and exemptions cannot be applied. It says;
 - (a) The amount of council tax which a person is liable to pay in respect of any chargeable dwelling and any day in any case, may be reduced to such extent (or, if the amount has been reduced to any extent required by the authorities Council Tax Reduction Scheme, such further extent) as the billing authority for the area in which the dwelling is situated thinks fit.
 - (b) The power under subsection (1)(c) includes power to reduce an amount to nil.
 - (c) The Power under subsection (1)(c) may be exercised in relation to a particular class or by determining a class of case in which liability is to be reduced to an extent provided by the determination.
2. The purpose of this policy is to specify how the Council will administer requests for relief from payment of Council Tax and to indicate some of the factors that will be considered when deciding if relief may be granted. Each case will be dealt with strictly on its own merits and all taxpayers will be treated equally and fairly.
3. The Council may use its discretion to reduce liability for Council Tax in relation to any individual case or class of case as it thinks fit.

Statement of objectives

4. There are financial implications to awarding any discounts other than those currently available under the statutory legislation and the financial burden of Section 13A discounts has to be met through Camden's general fund with the pressure that brings on services and the level of Council Tax for other residents.
5. As a consequence, the Council will only consider using its powers to reduce Council Tax liability for any council tax payer if they fall into one of the **four** classes below, or have exceptional circumstances as set out below.

Classes of reduction

6. If the Director of Customer Services having consulted the Executive Director, Corporate Services decides that based on an application and/or recommendation consideration should be given to creating a specific class of reduction a proposal should be submitted to

Cabinet for full consideration. Cabinet shall make decisions in respect of the creation, amendment or cancellation of any specific class of reduction.

7. The first class of discretionary council tax reduction was originally approved by the Cabinet on 21 July 2010 and reapproved on 4 December 2013.

A local exemption class may be created where the taxpayer is forced to leave their main home in Camden unoccupied due to serious damage caused by external environmental factors beyond their control and where statutory exemptions would not otherwise apply. For any local exemption class created, the exemption will cease after twelve months or upon reoccupation of the main home, whichever is sooner.

The second class of discretionary council tax reduction was approved by Cabinet on 4 December 2013;

A discretionary reduction of 100% will be awarded to foster parents who foster for Camden. The reduction will start from a date 7 days after fostering starts, or from 1 April 2014, whichever is later. It will continue year after year until the 31 March following the date the foster parent comes off the register, or another date if the Cabinet decides this class should end.

The third class of discretionary council tax reduction was approved by Cabinet on 17 December 2014;

A discretionary reduction of 100% will be awarded to persons who are family and friends carers for Camden. The reduction will start from a date 7 days after fostering starts, or from 1 April 2014, whichever is later. It will continue year after year until the 31 March following the date the carer comes off the register, or another date if the Cabinet decides this class should end.

The fourth class of discretionary council tax reduction was approved by Cabinet on 6 December 2017;

A discretionary reduction of 100% will be awarded to persons who are care leavers and are looked after by Camden and live in Camden. The reduction will start from the date the care leaver becomes liable for their first council tax bill, or 1 April 2018, whichever is later. It will continue year after year until the care leaver reaches their 25th birthday, ceases to be looked after by Camden or if the Cabinet decides this class should end.

Exceptional circumstances

8. The Council will consider reducing the council liability for individuals in exceptional circumstances only and will consider the period for which this reduction will apply. The Council will treat all applications on their individual merits subject to the following criteria for each case:
- There must be evidence of exceptional financial hardship or exceptional personal circumstances that justify a reduction in council tax liability
 - The applicant must satisfy the Council that all reasonable steps have been taken to resolve the situation prior to application

- The taxpayer has applied for council tax benefit in cases of financial hardship. The benefits system exists to ensure that those on low incomes receive financial assistance with their council tax
- All other avenues for a reduction i.e. statutory exemptions and discounts have been exhausted.

Claiming relief under S13A

9. Council tax payers falling into the class pertaining to environmental factors will need to make their claim in writing, setting out the circumstances causing them to leave their home.

Awards to foster parents, family and friends carers and care leavers will be granted automatically without the need for an application.

Individual requests for reductions in Council Tax liability due to exceptional circumstances will be required in writing from the taxpayer, their advocate/appointee or a recognised third party acting on their behalf and contain a full explanation as to why the relief is requested and address the criteria set out in paragraph 8.

The Council may request further evidence from the taxpayer in support of an application.

Procedure for determination of individual applications

10. The procedure for determining applications from individuals in exceptional circumstances will involve the Head of Service making a recommendation to the Director of Customer Services.

The Director of Customer Services will consider written representations and notify the taxpayer of their decision within 21 days of receiving sufficient information to make a decision.

Request for review of a decision in respect of individual applications

11. The Council will accept a written request for a further review of its decision from the taxpayer within one month of the date of the letter informing them of its decision. The review process will involve consideration of the request on its merits. The Council will consider whether the taxpayer has provided any additional information that will justify a change to its original decision. Reviews will be carried out by the Executive Director, Corporate Services.

Change of circumstances

12. The taxpayer has a duty to notify the Council where a change in circumstance would affect the granting of the relief.

Policy review

13. This policy will be reviewed every two years in accordance with paragraph 6.3 of the report to take account of budgetary changes, operational adjustments or changes to legislation. Amendments to this policy will be approved by Cabinet.

APPENDIX B

Children looked after at 31 March 2017 by Camden: gender, age and ethnic origin profiles

Total number of children looked after by Camden at 31.03.2017: **198 children**

Gender	Number of LAC	% of all LAC at 31.03.2017
Female	68	34.3%
Male	130	65.7%

Age category	Number of LAC	% of all LAC at 31.03.2017
Under 1	7	3.5%
1 to 4	12	6.1%
5 to 9	18	9.1%
10 to 15	71	35.9%
16+	90	45.5%

Ethnicity main category	Number of LAC	% of all LAC at 31.03.2017
White	74	37.4%
Mixed	34	17.2%
Asian	21	10.6%
Black	55	27.8%
Other ethnic groups	14	7.1%
Unknown	0	0%

Children looked after at 31 March 2015 nationally: gender, age and ethnic origin profiles

(extracted from House of Commons Library briefing paper no. 04470, 5 October 2015)

Total number of children looked after nationally at 31.03.2015: **69,540 children**

Gender	Number of LAC	% of all LAC at 31.03.2017
Female	31,010	45%
Male	38,530	55%

Age category	Number of LAC	% of all LAC at 31.03.2017
Under 1	3710	5%
1 to 4	10,120	15%
5 to 9	14,310	21%
10 to 15	26,140	38%
16+	15,270	22%

Ethnicity main category	Number of LAC	% of all LAC at 31.03.2017
White	53,600	77%
Mixed	6170	9%
Asian	2660	4%
Black	4920	7%
Other ethnic groups	1700	2%
Unknown	500	1%

Costs for Camden

Total number of care leavers			45
Full council tax support			19
Partial support			3
No support			23
			<u>26</u>
Student exemption			7
Receiving single person discount			15
Full tax due			4
			<u>26</u>
17/18 tax for those with a bill to pay	19 accounts		£16,611.59

What is an Equality Impact Assessment?

An Equality Impact Assessment (“EIA”) is a way of analysing a proposed organisational policy or decision to assess its effect on people with protected characteristics covered by the Equality Act 2010*. To meet the Council’s statutory duty the EIA should also address issues of advancing opportunities and fostering good relations between different groups in the community.

The Council has a strong tradition of ensuring equality both in terms of service delivery and within its workforce. To help us maintain this tradition it is essential that you start to think about the EIA process before you develop any new activity or make changes to an existing activity. This is because the EIA needs to be integral to service improvement rather than an ‘add-on’. If equality analysis is done at the end of a process it will often be too late for changes to be made.

The courts place significant weight on the existence of some form of documentary evidence of compliance with the Public Sector Equality Duty* when determining judicial review cases. Having an EIA as part of the report which goes to the decision makers and making reference to the EIA within that report helps to demonstrate that we have considered our public sector equality duty and given “due regard” to the effects the decision will have on different groups.

The EIA must be considered at an early stage of the formation of a policy/decision and inform its development, rather than being added on at the end of the process. The EIA form should be completed and updated as the policy / decision progresses and reviewed after the policy or change has been implemented.

If a staff restructure of organisational change is identified as necessary following the review of an activity then an EIA needs to be completed for both stages of the process, i.e. one when the activity is reviewed and one when the restructure or organisational change is undertaken.

Please note all sections must be completed. However the obligation is to have due regard and it may be that while an issue requires the completion of an EIA, the matters at hand may not lend themselves to some of the obligations, for example fostering good relations. As long as this has been properly considered it is legitimate to conclude that this cannot be applied in a particular case.

*Please read the notes at the end of this document.

Name of proposed decision/policy being reviewed:
Policy For Awarding Reductions in Council Tax and Business Rates

Question 1

What is changing and why?

If the issue is going for decision, e.g. at Cabinet meeting, what are the decision makers being asked to decide? If you are reviewing a policy what are its main aims? How will these changes affect people?

This Equality Impact Assessment refers to the introduction of a reduction in council tax for care leavers by way of an amendment to an existing Cabinet approved policy that permits discretionary reductions.

This change is recommended to assist care leavers as a vulnerable group from their transition from the care system to becoming independent and sustainable on their own. This change will affect those leaving care at 18 and reduce their council tax to nil until their 25th birthday.

There is currently no provision in place for this group and the aim of this reduction is to help them financially and to allow them to learn to manage their own commitments. Additionally it should help prevent them incurring debts, which may result in further recovery action against them.

As this is a change to an existing Cabinet approved policy then there is a requirement for Cabinet to approve this further change.

The Local Government Act 2003, introduced the power for Councils to exercise discretion towards allowing reductions in council tax for certain people or classes of people, including reducing the tax payable to zero. The provision was incorporated into the Local Government Act 1992 as section 13A. The purpose of the legislation is to give Councils flexibility to reduce council tax in instances which might be deserving of a reduction, but which otherwise fall outside the existing statutory provisions for exemptions, discounts and council tax reduction (formerly council tax benefit). The existing policy regarding discretionary reductions was agreed by the Cabinet on 21 July 2010.

The existing policy allows for three classes of person who is entitled to a reduction under S13A. The first is where a taxpayer is forced to leave their main home in Camden unoccupied due to serious damage caused by external environmental factors beyond their control. This has been applied in cases of flooding and street subsidence and is awarded for a maximum of 12 months.

The second and third classes are foster carers and family and friends carers.

The existing policy also gives the Council a general power to reduce council tax liability for any council tax payer in exceptional circumstances. Reductions are intended only as short term assistance and not as a way of reducing council tax indefinitely. Each case is determined on its merits and decisions are made in by the Director of Customer Services with a right of appeal to the Executive Director Corporate Services.

The new policy makes no changes to these categories, but introduces a new reduction class for care

leavers.

Question 2

Who will be affected by this decision and how?

In particular do those from protected groups benefit or will they experience specific and disproportionate impacts? Will there be any direct or indirect discrimination?

Camden care leavers will be directly affected by this decision and it is estimated that this will be relevant to approximately 19 care leavers who are liable to pay a council tax charge.

When looking at this group the figures for children in Camden care are broken down as follows - **Children looked after at 31 March 2017 by Camden: gender, age and ethnic origin profiles**

Total number of children looked after by Camden at 31.03.2017: **198 children**

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Other ethnic groups	14	7.1%
Unknown	0	0%

○ **Age Profile:**

This specific reduction is appropriate to those care leavers aged 18-25. The nearest group to this is age 16+ which contains 45.5%, or 90, of children looked after. 45 care leavers aged 18-25 are responsible for council tax (see appendix B)

○ **Disability:**

As the above figures show there will be care leavers recognised with a disability.

○ **Race:**

As the above figures show the care leavers will come from a cross section of backgrounds and ethnicity.

○ **Gender reassignment;**

There is no data regarding gender reassignment

○ **Marriage and civil partnership;**

There is no data to show the marital status of the liable person

○ **Pregnancy and maternity;**

There is no Council Tax data regarding this

○ **Religion or belief;**

This not recorded for Council Tax purposes but there is no reason to believe that any particular religious group is likely to be adversely affected by the proposed changes

○ **Sex and Sexual orientation.**

There is no Council Tax data regarding sexual orientation, but 34.3% of care leavers are female and 65.7% male. In terms of those going on to become liable for council tax, 62% are female and 38% male.

The Children's Society have identified from their Wolf at the Door Report that Care Leavers are a highly vulnerable group and susceptible to debts for council tax and recovery action. This change would show support for this vulnerable group - <https://www.childrenssociety.org.uk/what-you-can.../a-fairer-start-for-care-leavers>

Question 3

Does the proposed decision have an impact (positive or adverse) on our duty to eliminate discrimination/harassment and victimisation, promote equality of opportunity or foster good relations between different groups in the community (those that share characteristics and those that do not)?

The proposed decision promotes and highlights our continuous work to identify those vulnerable members of our community and look how we can assist them to continue with their day to day living independently. It also demonstrates we are working towards our Camden Plan and looking at ways to support the boroughs children.

62.6% of our care leavers are from black and minority ethnic backgrounds, a much higher percentage than nationwide of 23%. This policy therefore has a positive impact on equality in terms of service delivery.

An adverse effect of such an amendment does mean the cost of running this scheme impacts on other Council Tax payers as this has to come from our budget and may mean cuts or savings are made in different areas to cover this. However with an expected outlay of £17,000.00 we are confident that this will be minimal based on the boroughs 108,000 household composition and council total due of £128m.

Question 4

If there is an adverse impact, can it be avoided?

If it can't be avoided, what are we doing to mitigate the impact?

It could be argued by limiting this amendment to the Care Leavers group that other vulnerable groups have been left out. However the wider scope of the original policy enables us to consider others whose vulnerability is not so easily categorised by group to be assessed on individual merit and they therefore can still be considered for a reduction by an addition to the policy at a later date.

The care leavers group of 19 who actually have a council tax bill to pay (a further 26 already receive full council tax support or a student exemption) will be in addition to our 27 foster carers and 3 friends and family carers.

Additionally the cost of this process must be covered by Camden and therefore whilst manageable under our current budget we must ensure that costs and trends are monitored to forecast the affordability of keeping this reduction in place for future years.

Question 5

Could any part of the proposed activity discriminate unlawfully?
Can we advance equality of opportunity via this decision/policy?
Can we foster good relations via this decision/policy?

Equality and opportunity can definitely be advanced by this policy – the policy promotes helping young people from care with their transition to independent living and managing their financial affairs. By offering this assistance it is hopefully allowing them the same opportunities and choice as other young people not in care.

62.6% of our care leavers are from black and minority ethnic backgrounds, a much higher percentage than nationwide of 23%. This policy therefore has a positive impact on equality in terms of service delivery. It is not therefore believed to discriminate against any one particular ethnic group. However, should it do so unexpectedly, the discretionary relief policy has the fall back of awarding relief to individuals according to their personal circumstances.

This policy would foster good relations both internally and externally. It would help to build a good report with young adults leaving the care system, showing them they are supported by Camden and would also demonstrate the same to the social groups and advice agencies that we are doing what we can to assist. It would send a strong positive message out to our community as a whole. Internally it would demonstrate good joined up working between the Children's Safeguarding and Social work Team and Council Tax and Business rates, spanning across 2 directorates.

EIA prepared by: Jackie Hepherd

Date: 24 October 2017

EIA checked by: Alan Porter

Date: 15 November 2017

EIA approved by: Kate Robertson

Date: 15 November 2017

(Relevant Director Sponsor)

What to do upon approval

For organizational change: If your EIA relates to internal staff, please send to your HR Business Adviser.

For all other EIAs: Please upload onto Sharepoint via this link:
<http://teams.lbcamden.net/projects/equality/Pages/Home.aspx>