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Understanding the impact of Council Tax Interventions in Wales: Exemption from Council Tax for Care Leavers

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Understanding the impact of Council Tax Interventions in Wales: Exemption from Council Tax for Care Leavers

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Views expressed in this report are those of the researcher and not necessarily those of the Welsh Government

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Glossary

Key word	Definition
Care leaver	The legal definition of a care leaver comes from The Children (Leaving Care) Act 2000 which states that a Care Leaver is someone who has been in the care of the Local Authority for a period of 13 weeks or more spanning their 16th birthday.
Council Tax (CT)	A local tax on domestic property administered and collected by local authorities in Britain. The charge is based on the estimated value of a property and the number of people living in it. Defined classes of dwellings and occupants are exempt from the tax or a discount is applied.
Discount	A discount applied to the full Council Tax. This is applied to certain dwellings when some, but not all, occupants of a dwelling are exempt from Council Tax. Reductions can be at 25% or 50% depending on the categories and number of exempt occupants.
Exemption	Exempt from payment of Council Tax. The classes of dwellings and persons that are provided with exemptions are set by the Welsh Government. Severe Mental Impairment is one of the exempt categories (class U).
Supported accommodation	A rented dwelling in which the tenant receives care, support or supervision that is linked in some way to their accommodation.
Young Persons Advisor (YPA)	Young Person's Advisors are Social Services officers who work with children aged 14+ to support young people in care, or those leaving care, to make a successful transition to adulthood.

1. Introduction

1.1 In December 2021 the Welsh Government announced an ambitious package of Council Tax (CT) reforms with the objective of making the Council Tax system fairer and more progressive, whilst maintaining funding for essential local services. These commitments are stated in both the Programme for Government¹ and the Cooperation Agreement². Also, in December 2021 the Welsh Government announced plans to consult on measures including revaluation and reform of the tax base. The statement set out that “Options being considered this term include revaluation, a review of the Council Tax Reduction Scheme, and an evaluation of discounts, disregards, exemptions and premiums – with options for more fundamental reform in the longer term³.”

1.2 The previous Welsh Government (2016 - 2021) began the process of reform by introducing in 2019, amongst other actions, four key interventions that worked within the current Council Tax framework:

- The removal of the sanction of imprisonment for non-payment of Council Tax
- The introduction of the Council Tax Protocol for Wales – Good practice in collection of council tax⁴. This is a voluntary code of practice for enforcement and support of those with Council Tax debt and implementation was agreed with all councils
- Standardisation of the application process for those with a ‘severe mental impairment’. This involved councils adopting a common application process and standardisation of information provided about the exemption
- Legislation that provided an exemption for care leavers from Council Tax until their 25th birthday with the aim of assisting their transition to adulthood

¹ [Welsh Government, Programme for Government – Update](#)

² [Welsh Government, Programme for Government – Update](#)

³ [Welsh Government, Council Tax reform planned](#)

⁴ [Welsh Government, Council Tax Protocol for Wales](#)

1.3 In 2022 the Welsh Government commissioned Policy in Practice to undertake research with two key objectives:

- To evaluate local implementation and delivery of the four Council Tax intervention measures introduced in 2019
- To evaluate the impact of these measures on residents and councils

1.4 For ease of use, findings relating to the four interventions are presented in four separate reports. This report presents the findings from the evaluation of the introduction of the care leavers Council Tax exemption

2. Background

- 2.1 A 2016 report, Hidden Ambitions⁵, set out the aims of the Children's Commissioner for Wales, Sally Holland, to support care leavers in Wales. The report was informed by meetings with care leavers to understand their ambitions and the challenges they face in the transition to independent living. The report highlighted findings from the New Belongings Programme⁶, which found that Council Tax is a particularly challenging bill for care leavers to meet. The report by the Children's Commissioner for Wales called on the Welsh Government to include consideration of care leavers within its ambitions to make Council Tax fairer.
- 2.2 In March 2017 Welsh councils were asked by the Cabinet Secretary for Finance to consider using their discretionary powers to exempt care leavers from Council Tax liability in order to support their transition into adulthood and independent living⁷. In addition, the Children's Commissioner visited all Welsh councils to discuss support arrangements for care leavers with the executive team at each Welsh council. The principle of exempting care leavers from paying Council Tax, actioned through use of local authority discretionary powers, was generally accepted across Welsh councils but the level of implementation was inconsistent. In order to place support on a more uniform footing the Welsh Government consulted on regulatory change to introduce Council Tax exemption for all care leavers up to the age of twenty-five⁸. The response to the consultation was overwhelmingly supportive (91% in favour) and legislation to put this measure in place was subsequently introduced with effect from 1 April 2019.
- 2.3 The Council Tax (Exempt Dwellings) (Amendment) (Wales) Order 2019⁹ introduced a new class of exemption, Class X, into the Council Tax (Exempt Dwellings) Order 1992¹⁰. This exempts dwellings in Wales in which all occupiers are either care leavers under 25 or are exempt (such as students or those with Severe Mental

⁵ [The Commissioner for Children in Wales, Hidden Ambitions](#)

⁶ [Department for Education, New Belongs Programme Evaluation](#)

⁷ [Welsh Government, Consultation Document; Council Tax Exemption for Care Leavers](#)

⁸ [Welsh Government, Consultation Document; Council Tax Exemption for Care Leavers](#)

⁹ [Welsh Government legislation, The Council Tax \(Exempt Dwellings\) \(Amendment\) \(Wales\) Order](#)

¹⁰ [The Welsh Government legislation, The Council Tax \(Exempt Dwellings\) Order](#)

Impairment) from Council Tax liability. A care leaver is defined as a person who was 'looked after' on their 16th birthday and who was 'looked after' for at least 13 weeks since they turned 14 years old.

2.4 Introducing the 2019 legislation the then Finance Minister Rebecca Evans said:

“I am keen the Welsh Government and local authorities do everything possible to support care leavers and support their successful transition into adulthood and independent living. Today’s announcement is another positive step in our pledge to make Council Tax fairer and I want to thank everyone who took part in the consultation¹¹.”

2.5 The introduction of a new class of Council Tax exemption still left some care leavers under 25 liable for Council Tax. This occurs when a care leaver under 25 lives with a non-exempt adult, resulting in a 25% discount on Council Tax liability, rather than full Council Tax exemption. Some care leavers were faced with paying Council Tax and Council Tax debts due to joint and several liability for the charge.

2.6 A number of councils chose to provide discretionary relief to care leavers living with non-exempt adults from joint and several liability, but this provision was not uniform across Wales resulting in variation in the protection of care leavers from Council Tax debts.

2.7 In 2021 the Welsh Government consulted on a proposal to extend protection from Council Tax liability to care leavers who live with non-exempt individuals¹² to ensure uniformity of practice and to protect care leavers from Council Tax enforcement action. Response to the consultation was positive and the Welsh Government introduced The Council Tax (Joint and Several Liability of Care Leavers) (Wales) Regulations 2022, effective from 1 April 2022.

2.8 The intention of the Welsh Government is that the introduction of a legislative basis to exempt care leavers from Council Tax provides consistent support to care

¹¹ [Welsh Government Press Release: Young care leavers to be exempt from paying Council Tax](#)

¹² [Welsh Government, Consultation on the removal of eligible care leavers liability for payment of Council Tax](#)

leavers under 25 across Wales and protects them from Council Tax liability. However, exemptions and discounts from Council Tax liability require application forms to be submitted to the local council and thereby rely on the care leaver accessing the required information and applying for the exemption.

- 2.9 The Welsh Government wishes to understand whether application of the new provision is applied uniformly, and to understand the impact the legislation has on the lives of care leavers.

Impact of Covid

- 2.10 The emergence of the COVID-19 pandemic led to widespread business disruption and increased pressure on councils as they were charged with operationalising COVID-19 support to residents. This research attempts to separate out the effects of the pandemic from those due to the introduction of the interventions. The report highlights where COVID-19 impacts may have affected results.

3. **Approach**

- 3.1 Findings from this research are drawn from desk-based research, quantitative analysis and fieldwork consisting of a survey of council officers and interviews with care leavers and third party organisations.
- 3.2 Desk-based research synthesises existing research findings and examines Welsh council's websites to evaluate the ease of access to the care leavers exemption. This informs how uniform the implementation across councils is and identifies good practice.
- 3.3 Statistical and data analysis are used to understand:
- Whether the number of care leavers Council Tax exemptions awarded in a council area correlate to the number expected
 - Change in the number of care leavers Council Tax exemptions awarded across Wales and the level of variation between regions
 - Correlation between the guidance provided by councils (using website guidance as the indicator) and application of the care leavers Council Tax exemption
- 3.4 Findings from the surveys, interviews and discussions with stakeholders and care leavers provide additional context to the findings.

4. Methodology

Primary evaluation of the implementation of the care leavers Council Tax exemption

4.1 Websites of all 22 Welsh councils were reviewed to answer the following research questions:

- How easy is it to access information on the care leavers Council Tax exemption?
- Does the council provide information in plain language on the care leavers Council Tax exemption?
- Is there evidence of good practice in accessing information on the care leavers Council Tax exemption?

4.2 The websites of all Welsh councils were evaluated for ease of access to information on the care leavers Council Tax liability exemption. Access was divided into Good, Moderate and Poor. Scores were attributed to these assessment (0-3) for use in statistical analysis.

4.3 Council websites were assessed using the following criteria:

- Easy route to information (e.g., Council Tax > Discounts and Exemptions > Care Leavers > Application)
- Easy access to the application form directly from the page that covers the care leavers Council Tax exemption
- Provision of information on Council Tax exemptions beyond a formal list of classes of exemption

4.4 A council is categorised as having moderate accessibility if two of the characteristics for good accessibility are met, and as having poor accessibility if one or fewer of the characteristics are met.

4.5 Websites were reviewed in June 2022 therefore it is important to note that any information provided may have since been amended or updated.

Statistical impact analysis

- 4.6 Stats Wales provides data on dwellings receiving the care leaver Council Tax exemption by local authority for 2013 - 2023. The “Dwellings Exempt from Council Tax” data table provides data from the Welsh Government's Council Tax Dwellings Survey on the dwellings eligible for Council Tax, Council Tax discounts and exemptions by local authority. This data table was filtered for dwellings receiving Exemption X, Care Leavers. This data set does not identify partial exemption through Council Tax discounts to care leavers awarded prior to 2022. It therefore does not reflect the full number of care leavers supported by a council.
- 4.7 In order to understand the level of application of the care leavers Council Tax exemption, and the uniformity of application of the care leavers Council Tax exemption across Welsh councils, a measure of the potentially eligible population was used. There is no data available on the total population eligible for an exemption within each council area, therefore a proxy for the number of potentially eligible households was identified for each council. The proxy is a figure that can be used to represent the potentially eligible population but consists of an identifiable subset of that population.
- 4.8 The proxy for potential eligibility for the care leavers Council Tax exemption is derived from the Stats Wales Health and Social Care dataset “Episodes finishing for children looked after (aged 16 and over) during the year to 31 March by local authority, gender and reason for finishing¹³”. Social Care datasets contain snapshots taken on 31 March each year. Since the introduction of the care leavers Council Tax exemption only two data sets have been published; March 2020 and March 2021. An average of the number of care leavers over both years is used as a proxy for the population potentially eligible for the care leavers Council Tax exemption.

¹³ StatsWales > Health and social care > Social services > Children's services > Children looked after > Care leavers aged 16 and over > Episodes finishing for children looked after (aged 16 and over) during the year to 31 March by local authority, gender and reason for finishing

4.9 To compare the proxy for the eligible population with the population receiving the care leaver Council Tax exemption, the average annual number of exemptions provided by each council across the three years since the introduction of the exemption was used. Averaging across years provides a better indicator of exemptions as these are numerically low for some councils and so small changes across years could bias results.

Survey and interview data

4.10 Primary quantitative and qualitative data collected through online surveys and interviews was analysed to inform both the process and impact evaluation. The methodology for the fieldwork is outlined at Appendix 1.

4.11 Each Welsh council was surveyed to gather their understanding of the four Council Tax interventions. Specific questions addressed the implementation of the introduction of the care leavers exemption and its impact. All councils were invited to take part and surveys were disseminated primarily to the Revenues and Benefit Manager. There were 23 responses to the survey from 14 councils. Survey questions are provided at Appendix 2.

4.12 Semi-structured interviews were held with third party agencies to gather views on the implementation and impact of Council Tax interventions. In relation to the care leavers intervention, representatives from the Care Leavers Association, the Welsh Local Government Association and Mind Cymru were interviewed. Interviews took approximately an hour and were semi structured.

4.13 A roundtable discussion was held with a group of care leavers to gather their experiences of applying for the exemption and to understand its perceived impact. The discussion was held on video call and lasted for an hour. All care leavers taking part were provided with incentive vouchers of £30. The discussion framework for the roundtable is provided at Appendix 3.

4.14 The survey, interviews and round table discussion provided a descriptive snapshot of care leavers' awareness and experience of the care leavers Council Tax exemption and its perceived impact.

5. Findings: Implementation of the care leavers Council Tax exemption

Introduction

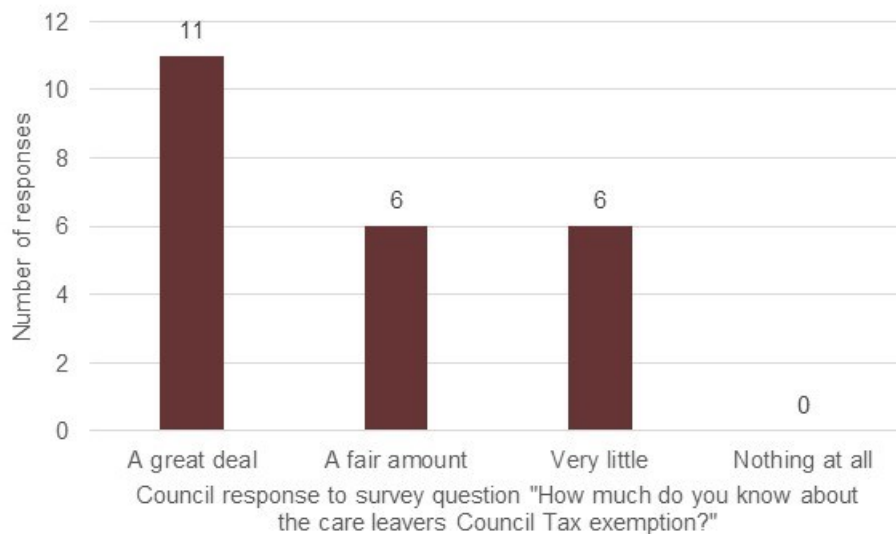
- 5.1 The care leavers Council Tax exemption came into effect across all Welsh councils on a statutory basis from 2019. The legislation provided for exemption from Council Tax for all care leavers up to their 25th birthday. Prior to this some councils chose to apply an exemption for care leavers up to a specified age on a discretionary basis. Since April 2022 the exemption has been extended to include those with joint and several liability to Council Tax with a person who is not a care leaver. Given the statutory nature of the measure it will be applied to all care leavers who meet the criteria and make an application for the exemption to the council.
- 5.2 Promotion of the exemption and accessibility of information relating to the support available is locally defined. A care leaver must apply to the council for the exemption using the council's own application form. The care leaver is also required to provide proof of status, as determined by the council.
- 5.3 Given the locally defined nature of the application process there is likely to be variation between councils in the ease by which the exemption can be accessed. To understand variation of implementation between councils a mixed methodology approach was employed.
- Welsh council websites were evaluated in June 2022 to ascertain ease of access to information and application in respect of the care leavers exemption
 - A survey of council officers sought to understand the process of implementation and application of the exemption within the council
 - A round table discussion was held with care leavers to understand experience of the process

Implementation of the care leavers Council Tax exemption

The council view

5.4 A survey of Welsh councils sought to understand the level of awareness of the care leavers Council Tax exemption across councils. The survey indicated that awareness of the exemption among councils appeared to be high, with the majority of respondents stating that they either knew a great deal or a fair amount about the exemption. No respondents stated they knew nothing about the exemption and only two respondents felt they needed further training on the exemption.

Figure 1: Response to a survey question regarding awareness of the care leavers Council Tax exemption



(Source: Survey of Welsh councils, 23 total responses)

5.5 Councils were asked to identify channels used to engage people who may be eligible for the care leavers Council Tax exemption. All 14 councils that responded to the survey stated that identification of care leavers was achieved through the sharing of data from, and liaison with, Social Services. A number mentioned the introduction of named liaison officers in Social Services and the Council Tax service. The survey suggested that there was widespread good practice in joined up working between the departments to ensure that eligible people did not fall through the gaps.

“[We] exchange data with our Social Services department to identify individuals”

“The Council Tax Section receive a list from Specialist Services ... or we may request evidence from A Social Worker.”

“We have a name liaison officer in our social services team that provides information on eligible care leavers.”

- 5.6 Councils were asked whether they employed additional methods of ensuring promotion of the care leaver Council Tax exemption. All councils that responded stated that there was information on their website about the exemption. A few councils also mentioned publicity campaigns, newsletters and media releases. It is worth noting that the survey was issued to departments responsible for Council Tax administration who may not have been aware of additional publicity or awareness raising that had been carried out by their Social Services department.

“[We provide] information on our website and a newsletter to youth organisations”

(Welsh council survey respondent)

“Information is provided during the annual billing process and details are also available on the council's website. There is also a dedicated cost of living web page where details on the availability of reductions for care leavers are contained. Social media campaigns are also carried out from time to time trying to raise awareness of the discounts/exemptions available.”

(Welsh council survey respondent)

“[We provide information through] social media outlets and communications to potential recipients of the exemption by the Social Services team.”

(Welsh council survey respondent)

- 5.7 Councils were asked what practices supported the administration of the care leavers Council Tax exemption. Internal liaison and data sharing with Social Services was mentioned by all respondents. One council also mentioned that the Welsh Government guidance had proved helpful. Councils appear to have good processes in place to identify care leavers amongst their residents and for whom their own social services department is responsible.

The care leaver's view

- 5.8 A round table was held with six care leavers aged between 18 and 25, all living independently. A semi structured discussion took place to understand their experience of accessing the care leavers Council Tax exemption.
- 5.9 Four out of the six care leavers who took part in the research were informed about the Council Tax exemption through their Social Services Young Persons' Advisor (YPA). One sought out information on Council Tax from the council's website and one found out about the exemption from a care leavers advocate from Voices for Care Cymru. The care leavers who found out about the exemption from their YPA typically were informed about it just before they left care and moved to independent living.
- 5.10 Perceptions of the usefulness of advice received by care leavers from their local council varied. A care leaver who relied on a council website to find out about the exemption contacted her local council and felt they knew more about the exemption than the person's YPA who had failed to mention it. However, another care leaver contacted the council on numerous occasions and could not find someone who knew about it.

"I remember speaking to people on the phone and they didn't really have much knowledge about what the care leaver exemption was. I remember speaking to multiple people on the phone, emailing and people were still like 'I don't know all the details.' So, it's quite hard to find somebody who really knew what it was all about."

(Care leaver, round table participant)

- 5.11 The care leavers had mixed views on how helpful the YPAs were in providing information. A number relied on their YPA for advice, others did not receive any information from their YPA, and one person said their YPA gave them incorrect information.

"My YPA once told me that two people that are care leavers and living together couldn't have the tax exemption, I'm not sure if this is true or not"

(Care leaver, round table participant)

- 5.12 A number of care leavers had to pay Council Tax whilst waiting for the administration of the exemption. This was typically caused by delays in evidencing the exemption. In some instances, the care leavers had to proactively arrange for evidence, in the form of a letter, from their Social Services department.
- 5.13 There appears to be a mismatch between the experience of the council and that of the care leavers in a number of aspects. None of the care leavers interviewed had found out about the exemption through direct contact from the council, however councils stated that the primary identification channel was data from their Social Service department which was used to identify and contact care leavers regarding the exemption. In addition, all council respondents stated that they knew about the exemption, but this knowledge was not apparent to all of the care leavers when they contacted the council.

Barriers to implementing the care leavers Council Tax exemption

- 5.14 The main barrier to the implementation of the care leavers Council Tax exemption that was identified by council survey respondents was movement of care leavers between dwellings, particularly when this resulted in a move between council areas. Respondents emphasise that:

- When care leavers move into an area information from external Social Services departments can be difficult to obtain
- When care leavers move property they may no longer be visible to the Social Services department and fail to make a claim for the Council Tax exemption at the new property

“Getting confirmation of care leaver status from other Social Service departments in other councils is very difficult.”

(Welsh council survey respondent)

- 5.15 One council survey respondent mentioned that implementation of the care leavers exemption was hindered by later delivery of software from their IT supplier to enable data sharing with Social Services, but this has now been resolved.

5.16 There appeared to be a level of frustration amongst Council Tax administrators that evidence of care leaver status relies on Social Services departments. A number of council survey respondents suggested that care leavers should be provided with a certificate or card when they leave care that can be used to evidence their status. The delay in obtaining information from Social Services, particularly from a Social Services department of another council, can result in arrears action being started.

“Give all care leavers a certificate when they leave care that they can present to whichever council they are residing in.”

(Welsh council survey respondent)

“Give care leavers a card when they move out of care that they can present wherever they live to ensure that they are not billed for Council Tax.”

(Welsh council survey respondent)

“We need access to data or information to identify care leavers ourselves to promote and award without reliant on social services to confirm.”

(Welsh council survey respondent)

5.17 An interview with the Care Leavers Association identified two main barriers to the administration of the exemption.

Firstly, there appeared to be confusion about whether the Council Tax exemption only applied to a care leaver who was from care in the council area. They felt that there was not adequate information on the application of the exemption for care leavers moving between council areas and no guidance to councils or support workers on this. The Care Leavers Association felt that this was particularly problematic for care leavers crossing into Wales or out of Wales. They recommend clear guidance for care leavers, support workers and councils across the UK.

Secondly, respondents noted that accessing information on the application process through councils' websites can be time-consuming, confusing and variable between councils. For some councils, the information is not available and for others it is not clear where information is held.

“Documents need to be easily accessible, so you are not searching for exemptions.”

(Care Leavers Association interview)

5.18 Care leavers felt that the biggest barriers to accessing the care leavers exemption were access to good quality information and evidencing their status.

5.19 There appears to be lack of uniformity in the quality and timeliness of information provided to care leavers by the relevant Social Service departments. The majority of care leavers who took part in this research received information just prior to living independently. Late provision of information created a significant level of stress.

“But then I find out that I have this information like the tax exemption like way too late to the point where I would be pulling my hair out worrying how am I going to live with the council tax or other benefits”

(Care leaver round table participant)

5.20 The quality of support provided by Social Service departments to care leavers differed significantly between care leavers. Some care leavers received Social Services support through a YPA until they were 25. Others were “signed off” by the YPA once they were deemed sufficiently independent. For care leavers without any Social Services support there was nobody to advise them if they subsequently moved home or required further information or evidence of their care leaver status.

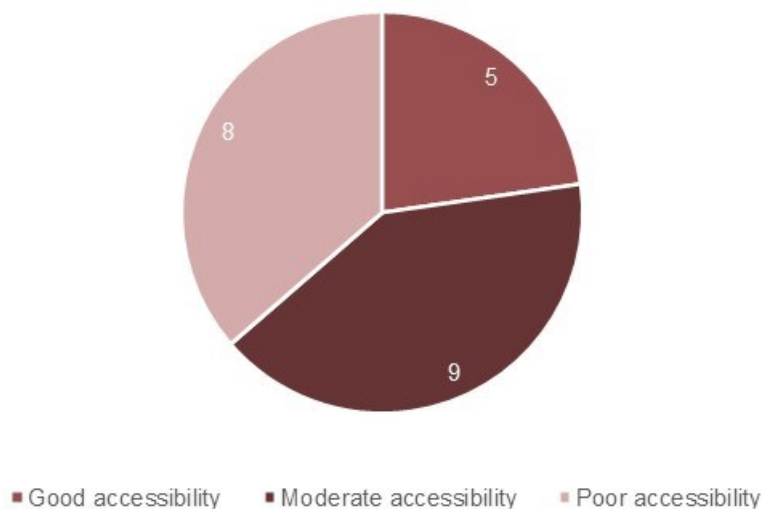
5.21 The experience of accessing information provided by councils, both online and in person, was very varied. Information accessibility and the quality of information provided by council websites and council officers does not appear to be uniform across councils or across the experience of care leavers.

5.22 The majority of councils felt that COVID-19 did not have an impact on implementation of the care leavers Council Tax exemption. One council survey respondent mentioned that fewer visits by Social Services and the reduction in support networks may have hindered applications.

Evidence of the implementation of accessibility to the care leavers Council Tax exemption

- 5.23 The care leavers Council Tax exemption is governed by legislation. Councils are charged with providing the exemption to all care leavers who fit the criteria and apply to the council for the exemption. Application of the care leavers exemption relies on the care leaver making an application directly to the council. The main source of information provided to residents on exemptions and discounts, and the main route to application, is through the council website.
- 5.24 Primary research was undertaken as part of this evaluation consisting of an examination of Welsh council websites. In June 2022 all Welsh council websites were evaluated to understand information provision and ease of application.
- 5.25 Access to information was categorised as Good, Moderate or Poor. Criteria evaluated were the ease of access to information, ease of application and provision of information on exemptions that went beyond a list of exemption classes. Further information on categorisation is given in the Methodology section (3.3 above).
- 5.26 The websites of only five councils were categorised as having Good accessibility to a care leavers Council Tax exemption application form, nine had Moderate accessibility to the care leavers Council Tax exemption form and eight had Poor accessibility.

Figure 2: Accessibility to care leavers Council Tax exemption (number of councils)



(Source: Survey of 22 Welsh council websites)

- 5.27 The majority of the council websites classed as having Moderate accessibility only included mention of care leavers within an extensive list of Council Tax liability exemption classes.
- 5.28 Seven out of eight of the council websites classed as having poor accessibility did not include care leavers in the list of Council Tax exemptions. It is presumed that the lists have not been updated since the legislation was introduced. This may be an ongoing impact of council service disruption due to COVID-19.
- 5.29 One of main accessibility issues, common to the majority of websites, was the separation of information into Reduction, Discounts or Exemptions. On some websites information on the care leavers Council Tax exemption is accessed by selecting Discounts, for other sites it is accessed through selection of Exemptions. A few websites provided access after selection of either Discounts or Exemptions. Information on the care leavers exemption was typically easier to access if the council had one selection that included both Discounts and Exemptions.
- 5.30 Six of the Welsh councils had a clear definition of the care leavers Council Tax exemption. The remaining councils either mentioned care leavers in a list of Council Tax exemptions or did not mention the care leavers Council Tax exemption. An

example of a clear explanation and application route in respect of the care leavers Council Tax exemption is from Denbighshire Council website¹⁴. This is provided at Appendix 4.

Good Practice in information provision and accessibility by councils

5.31 Good practice in communicating and applying for the care leavers Council Tax exemption includes the following website characteristics:

- A description of eligibility to the care leavers Council Tax exemption
- An easily accessible route through the council's website to information on the care leavers Council Tax exemption
- An easily accessible link to the standard care leavers Council Tax exemption application form used by the council

5.32 Five councils were evaluated as Good for accessibility and information. These were Carmarthenshire, Cardiff, Denbighshire, Flintshire and Pembrokeshire. The websites of these councils could be considered as good practice examples for other councils.

5.33 Denbighshire Council's website includes:

- An option for "Discounts and Exemptions" on the Council Tax home page. This means that the user does not need to understand the differences between the two terms
- A list of Council Tax discounts and exemptions in accordion form allowing selection of further information for each class of discount or exemption
- A clear explanation of each Council Tax discount or exemption
- A clear route to the application form

Denbighshire Council's website information about the care leavers Council Tax exemption is shown in Appendix 4.

¹⁴ [Denbighshire Council web page: Council tax discounts and exemptions](#)

6. Findings: Impact of the care leavers Council Tax exemption

Council's view of the impact of the care leavers Council Tax exemption

- 6.1 Councils were asked if they thought that the introduction of the care leavers Council Tax exemption had been effective. All councils surveyed rated the intervention as effective or very effective.
- 6.2 Council respondents felt that the impact of the care leaver Council Tax exemption was significant for residents. The primary impact was financial, but councils also mentioned the reduction in debt and associated impact on mental wellbeing, and the reduction in the administrative burden of claiming benefits. A couple of councils stated that the exemption promoted engagement with the council and allowed councils to use that engagement to ensure maximisation of income and benefit support.

"The money saved must be beneficial, also it's a lot for very young adults without close family to know how to set up their household budget so this helps."

(Council survey respondent)

"Less financial pressure. It allows us to help with income max on engagement and provide referral to advice agencies and DWP benefits information."

(Council survey respondent)

"[It would help] a lot. Whilst the majority would have been eligible to receive a reduction in Council Tax, the exemption is less work and is more effective, and also shows that the Council does support them."

(Council survey respondent)

"[It would make] a considerable difference as it leads to the removal of a debt, alleviating stress and removes the need to make claims for CTR."

(Council survey respondent)

Care leavers view of the impact of the care leavers Council Tax exemption

- 6.3 Care leavers who took part in the roundtable discussion were overwhelmingly positive about the introduction of the Council Tax exemption. One said it was *"nice to have a blanket policy."* The introduction of a uniform policy across Wales was felt

to make the application much easier as care leavers or their YPA did not need to understand a specific council's policy.

- 6.4 Care leavers felt that the financial implication of the Council Tax exemption was significant, particularly as many stated that they had limited experience of budgeting. One woman stated that she would likely be homeless if she did not have the exemption as she would not have been able to afford to live independently.

"I never had budgeting skills, everything that I wanted when I was in care was bought for me, so I've never had to be able to save up for things, I've had to go on [a] course and now I feel like I've gotten a bit better at it."

(Care leaver round table participant)

"[It is] saving about £600-700 a year; I prefer to put it onto energy"

"I think if care leavers didn't have the exemption they might be worried about how they are going to be able to afford the bills as you have to pay for everything in the house e.g., gas, water, electric and food bills and I think it depends if you have a job or not whether you can afford things."

(Care leaver round table participant)

"[If the exemption was not provided] I think I might just go homeless it will be cheaper."

(Care leaver round table participant)

"When I first got to living on my own it was a bit of a shock as I had everything paid for me when I was in care so I didn't have that budgeting skills for when I had to pay for bills and food so I was constantly being able to only pay for bills or food and sometimes I would have to be paying my bills twice next month because I had an unexpected bills."

(Care leaver round table participant)

- 6.5 The end of the exemption at 25 is seen as problematic with several the care leavers describing the end of the exemption as "scary". The care leavers would prefer a more stepped approach to full Council Tax liability and much greater information on how much they should expect to pay and the impact of having a partner.

"I wasn't aware that it stopped at 25 [I'm] quite scared as I don't even know how much"

(Care leaver round table participant)

"Yeah I feel like they should slowly introduce care leavers into the Council Tax as it can be really scary for care leavers especially because I don't even know how much the Council Tax will be."

(Care leaver round table participant)

"I don't think there should be an age limit to where it stops because it's not like the years of care experience goes away once you reach 25"

(Care leaver round table participant)

Third party view of the impact of the care leavers Council Tax exemption

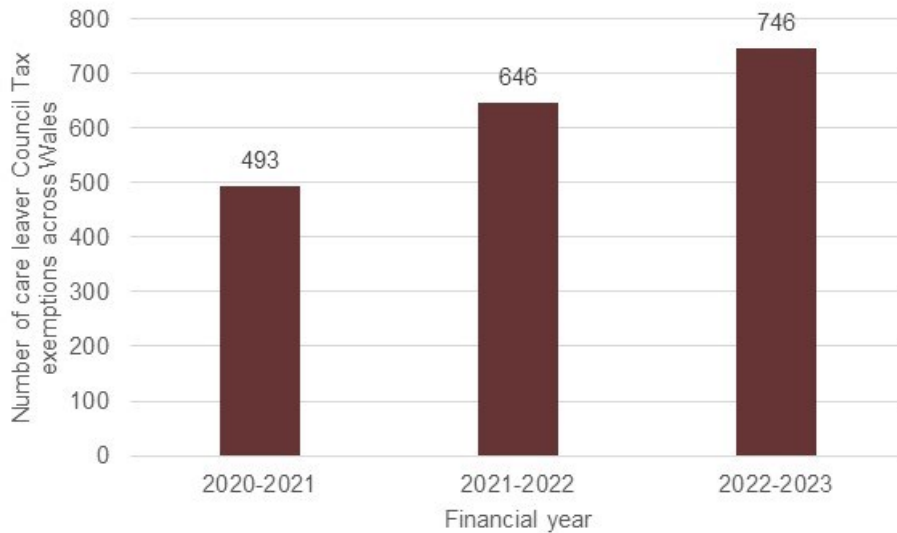
- 6.6 Third party organisations were overwhelmingly positive about the introduction of the care leavers Council Tax exemption.
- 6.7 The Welsh Local Government Association (WLGA) felt that the care leavers Council Tax exemption had a positive impact and was "very progressive." It mentioned that a number of councils had given exemptions on a discretionary basis prior to the introduction of legislation, and it welcomed the standardisation of support across Wales.
- 6.8 The Care Leavers Association stated that the impact on finances was considerable as care leavers do often not have wider family support as they transition to independence. They suggested retaining the exemption after the age of 25 to better reflect the age at which non care leavers left home or ceased to rely financially on parents.
- 6.9 Mind Cymru was very supportive of the measure citing the relationship of debt to mental wellness. They felt that protection from Council Tax debt would be beneficial for the mental wellbeing of care leavers.

Statistical evidence of the impact of the care leavers Council Tax exemption

- 6.10 Statistical analysis of the number of care leaver Council Tax exemptions provided across Wales can inform an understanding of the impact of the Welsh Government's intervention.
- 6.11 Prior to 2019 Council Tax exemption for care leavers was applied by some councils on a discretionary basis and the exemptions were not recorded within the relevant Stats Wales Council Tax data series. From 2019 the care leavers Council Tax exemption was placed on a statutory basis and since then exemptions have been recorded within the Stats Wales Council Tax data series¹⁵. The first year of data on the exemption is 2020 – 2021.
- 6.12 The number of care leaver Council Tax exemptions has increased each year since 2020. In 2020 - 2021, the first year for which statistics are available, 493 care leavers across Wales were provided with the care leavers Council Tax exemption. This rose to 646 in 2021 – 2022 and to 746 in 2022 - 2023. This represents a 51% increase in exemptions between the financial years 2019 – 2020 and 2022 – 2023. Of the 24 Council Tax exemption classes, exemptions for care leavers are now numerically the eighth highest. The increase in care leavers Council Tax exemption from 2020 – 2021 to 2022 - 2023 is shown in Figure 3, below.

¹⁵ [Stats Wales, Dwellings exempt from Council Tax, by class \(number of dwellings\)](#)

Figure 3: Number of care leaver Council Tax exemptions, across Wales, 2020 – 2021 to 2022 - 2023

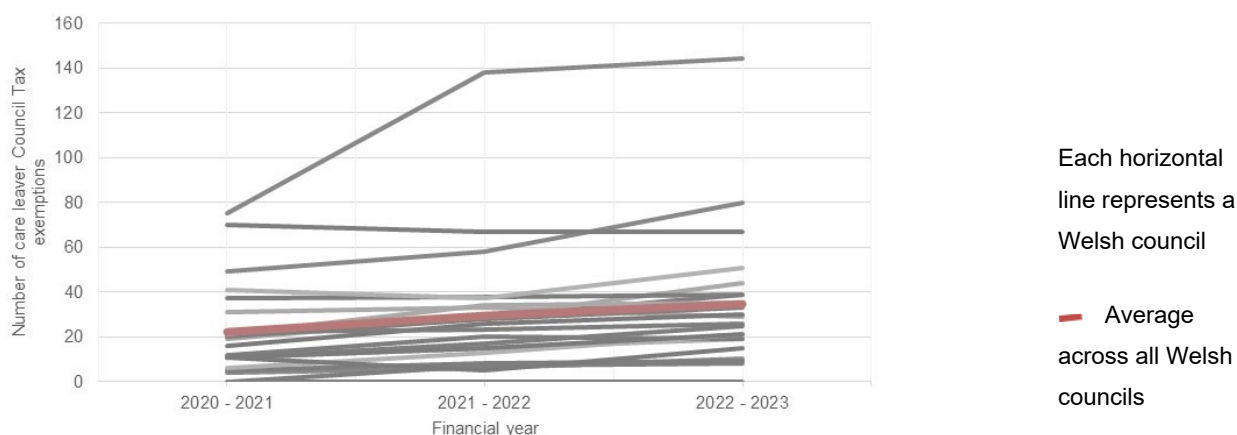


(Source: StatsWales: Dwellings Exempt from Council tax, by local authority (number of dwellings), selection exemption class X- Care Leavers)

6.13 The number of care leaver Council Tax exemptions applied differs greatly between councils. Just under half of all exemptions are provided by four councils: Cardiff, Swansea, Rhondda Cynon Taff and Caerphilly. In comparison, Blaenau Gwent has not provided any Council Tax exemptions for care leavers since the legislation was introduced. The variation in the number of exemptions is likely to reflect variation in the population eligible for the exemption across Wales.

Figure 4: Number of care leaver Council Tax exemptions, by Welsh council, 2020 – 2021 to 2022 – 2023

(Source: StatsWales: Dwellings Exempt from Council tax, by local authority (number of dwellings), selection exemption class X- Care Leavers)



6.14 The data on the number of care leavers Council Tax exemptions shown in Figure 3 and Figure 4 reflects the impact of the 2019 legislative change¹⁶. This provided for application of the care leavers Council Tax exemptions for a relevant single householder, or where the care leaver shared a property with other exempt persons. It is expected that final figures for 2022 – 2023 and from 2023 – 2024 onwards will show a further rise in exemption numbers due to the care leavers Council Tax exemption being extended to care leavers residing with a non-exempt person. This legislation¹⁷ took effect from April 2022.

The relationship of the care leavers Council Tax exemption and the eligible population

6.15 The correlation between the potentially eligible population for the care leavers Council Tax exemption and the number of care leaver Council Tax exemptions applied by each Welsh council provides an indication of uniformity of application of the legislation across Welsh councils.

¹⁶ [Welsh Government legislation, The Council Tax \(Exempt Dwellings\) \(Amendment\) \(Wales\) Order, 2019](#)

¹⁷ [Welsh Government legislation, The Council Tax \(Joint and Several Liability of Care Leavers\) \(Wales\) Regulations 2022](#)

6.16 The correlation between the population that is potentially eligible for the care leavers Council Tax exemption and the number of care leavers Council Tax exemptions applied is not expected to be absolute. Some of the drivers of differences in application are:

- **The household composition of the potentially eligible population.** Only those care leavers who live alone or share a property with other exempt persons were given a full Council Tax exemption from 2019 - 2022. Prior to 2022, if a care leaver resided with a person counted for Council Tax liability purposes, a 25% discount on the Council Tax charge was applied rather than a full exemption from liability. Published data on discounts (rather than exemptions) is provided as an aggregated total; it is not possible to ascertain discounts relating specifically to care leavers. Household composition will reflect differences in housing stock and availability between councils
- **The provision of supported accommodation** which will vary between councils. Where care leavers move to supported accommodation at 18, they will not have a Council Tax liability and so will not be counted within the data on care leavers Council Tax exemptions
- **The extent to which a council places looked after children within its own boundaries.** Some councils have limited provision and a high proportion of looked after children are placed outside the council area.
- It is expected that regions across Wales would see differing population movements as care leavers reach adulthood. The proportion remaining in any council area after 18 is likely to vary. The ONS states that in England and Wales in 2021, population movement to cities and larger towns happened mostly among students and young adults¹⁸ .

6.17 With these caveats in mind the potentially eligible population was compared to the number of care leaver Council Tax exemptions applied for each council in Wales.

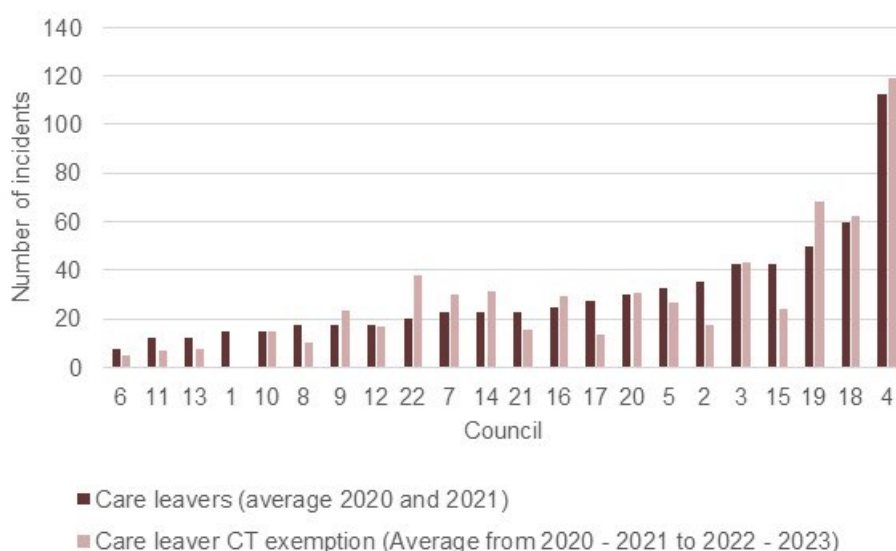
¹⁸ [Office for National Statistics \(ONS\), Understanding towns in England and Wales: population and demographic analysis](#)

6.18 Figure 4 shows the potential eligibility for the care leavers Council Tax exemption averaged across 2019 – 2020 to 2022 – 2023, and the average number of care leavers Council Tax exemptions applied, by Welsh council. There is a strong positive correlation relationship between the potentially eligible population and the number of care leaver Council Tax exemptions applied by a council¹⁹. Councils with a higher potentially eligible population for the care leavers Council Tax exemption, generally apply a greater number of exemptions. Ceredigion has the lowest potential population and applies the second lowest number of care leaver Council Tax exemptions. Cardiff has the highest potential population and applies the greatest number of exemptions. The biggest outlier is Wrexham which applies a higher number of Council Tax exemptions than expected but the difference from mean is not statistically significant²⁰.

¹⁹ The average annual number of care leaver CT exemptions and the average annual number of care leavers is found to be strongly positively correlated $r(n22) = .82$ (Pearson Correlation Coefficient).

²⁰ Wrexham Z value 2.36 < critical value of Z 2.76. The Z-score is a numerical measurement that describes a value's relationship to the mean of a group of values.

Figure 5: Average annual number of care leaver Council Tax exemptions (2020 – 2023) and the average annual population of care leavers (2020 – 2021), by Welsh council



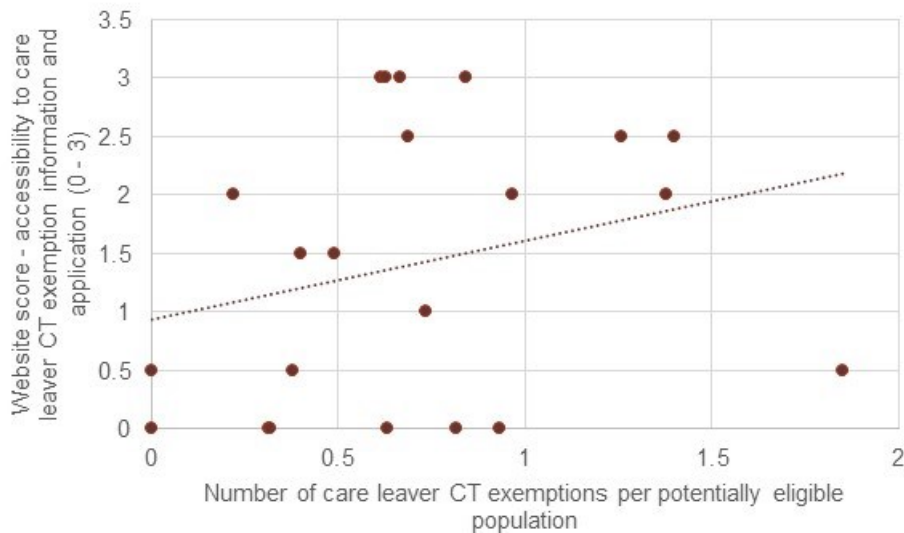
(Source: Exemptions from StatsWales: Dwellings Exempt from Council tax, by local authority (number of dwellings), selection exemption class X- Care Leavers. Care leavers from StatsWales Episodes finishing for children looked after (aged 16 and over) during the year to 31 March by local authority, gender and reason for finishing)

The relationship between website accessibility on care leaver Council Tax exemptions

- 6.19 Statistical analysis indicates that Welsh councils tend to apply expected levels of care leaver Council Tax exemptions, within reasonable bounds, given the size of potentially eligible populations. However, accessibility to application differs across councils. Comparing the number of care leaver Council Tax exemptions per potentially eligible resident against a score for website accessibility, enables us to evaluate the relationship between application accessibility and exemptions.
- 6.20 Each council was given an accessibility score based on the number of positive accessibility features shown (between 0 and 3, counted in steps of 0.5). Further information on definition of positive features is included in the Methodology section. The accessibility score is compared to the proportion of care leaver Council Tax exemptions per potentially eligible resident. If website accessibility is a key driver of

the number of care leaver exemptions awarded by a council we would expect to see a correlation between these.

Figure 6: Comparison of annual average care leaver CT exemptions (2020 – 20230 against score for website accessibility to care leaver exemption information



(Source: Exemptions from StatsWales: Dwellings Exempt from Council tax, by local authority (number of dwellings), selection exemption class X- Care Leavers. Care leavers from StatsWales Episodes finishing for children looked after (aged 16 and over) during the year to 31 March by local authority, gender and reason for finishing. Website accessibility from survey of 22 Welsh council websites)

6.21 There is a weak correlation between accessibility, as illustrated through council websites, and the number of care leaver exemptions applied by the council (given the potentially eligible population)²¹. The correlation is not significant indicating that website accessibility is unlikely to play a significant role in determining the number of care leaver Council Tax exemptions awarded by a council.

²¹ Pearson Correlation Coefficient $r=0.26$

7. Summary of Findings

Implementation of the care leavers Council Tax exemption

- 7.1 Councils and Third party organisations that support care leavers report a high level of awareness of the care leavers Council Tax exemption. However, this awareness is not universally shared by care leavers who typically receive information about the care leavers Council Tax exemption just prior to leaving care, if at all.
- 7.2 The experience of care leavers is that the level of understanding about the care leavers Council Tax exemption amongst Council Tax officers and Social Services officers is patchy. This is particularly the case in relation to more complex situations such as when a care leaver lives with a partner, in a shared house, or when moving between council areas.
- 7.3 Councils appear to have a fairly uniform and successful mechanism for accessing information from their own Social Services department through internal data sharing. This is the primary mechanism reported by councils for identifying and subsequently engaging with care leavers. The experience of care leavers indicates that reliance on this method of engagement alone risks some care leavers falling through the gaps. Most of the care leavers who took part in the research were not contacted directly by the council, and instead were the ones to instigate application and inform the council of their status.
- 7.4 Implementation of the care leavers Council Tax exemption requires the care leaver to apply for the exemption and evidence their status. The research indicated that evidencing status is a significant barrier to the timely provision of the Council Tax exemption. This is because it relies on the care leaver retaining contact with the Social Services department, as well as timely engagement by the Social Services departments with the Council Tax department. Both Council Tax administrators and care leavers welcomed an alternative method of evidencing status that did not rely on Social Services. This barrier to accessing evidence was particularly felt when care leavers moved between properties or when they were no longer supported by YPAs.

Impact of the care leavers Council Tax exemption

- 7.5 All councils that responded to the survey felt that the introduction of the care leavers Council Tax exemption had been effective. Care leavers and Third party organisations supporting care leavers also felt it was an effective intervention. Third party organisations, councils and care leavers that took part in this research all felt that the primary impact was financial and that the level of financial support was significant. Care leavers stated that the introduction of the care leavers Council Tax exemption might mitigate against future harms such as homelessness or debt.
- 7.6 Statistical evaluation of the impact of the care leavers Council Tax intervention supports the view that the care leavers exemption has been effective. The number of care leaver Council Tax exemptions has increased year on year since its introduction. By 2022 – 2023 there were 746 care leavers Council Tax exemptions applied across Wales. This represents a 51% rise since 2019 – 2020.
- 7.7 The number of care leaver Council Tax exemptions applied by councils varies across Welsh councils, with just four councils applying half of all exemptions. This is due to a geographical difference in the spread of looked after children across Wales, and the number of care leavers within a council area. Statistical analysis indicates that Welsh councils apply expected levels of care leaver Council Tax exemptions, within reasonable bounds, given the size of their potentially eligible populations. In other words, the application of the exemption is uniformly applied across Wales.
- 7.8 There is only a weak correlation between the number of care leaver Council Tax exemptions provided by a council and the accessibility of information on the council's website. This indicates that the level of information provided by a council is not the prime determinant of the number of care leaver Council Tax exemptions awarded.

8. **Conclusion and recommendations**

- 8.1 Care leavers, third party organisations representing care leavers, and councils, all reported that the impact of the care leavers Council Tax intervention has been beneficial. The uniformity of the care leaver offer, across councils, has been welcomed by third party organisations and by care leavers.
- 8.2 The most commonly cited impact is financial support for care leavers when they are at a particularly vulnerable point. Care leavers in particular felt that they may have struggled financially to meet Council Tax costs in addition to other costs associated with setting up a home. Care leavers stated that they often have little experience of budgeting and managing money prior to transitioning to independent living, and the consequences of not having the exemption risked harm such as homelessness or debt.
- 8.3 Statistical analysis contained within this report provides evidence of positive impacts. There has been a 51% increase in care leaver Council Tax exemptions applied across Wales since 2019, with 746 exemptions applied in 2022- 2023.
- 8.4 Statistical evidence also indicates a relatively uniform application of the care leavers Council Tax exemption, with all councils applying exemptions at the expected level given the potentially eligible population. No council applies exemptions at a level significantly below expectations. There is also uniformity in implementation measures with councils typically introducing data sharing measures with their Social Services department in response to the legislation, to enable them to evidence care leaver status and engage with care leavers.
- 8.5 Although there has clearly been a positive impact resulting from the introduction of the care leavers Council Tax exemption, the research also suggests that clear information can be difficult to access with information provided by councils varying widely and only a minority of councils providing easy access to information about the exemption and application. This lack of uniformity in providing information risks care leavers who are no longer in contact with Social Services not being supported as intended by the legislation. The reliance by councils on internal data sharing from

Social Services as the only mechanism for identifying and engaging with care leavers risks some care leavers falling through the gaps.

- 8.6 This research suggests a weak correlation between the expected number of care leaver Council Tax exemptions and accessibility to information through a council's website. It is likely that better information provision through council websites and other channels is only relevant where a care leaver has lost touch with Social Services or has moved between council areas. Nevertheless, for those care leavers affected, barriers to accessing information can cause considerable delay to support.
- 8.7 An additional barrier to timely administration of the care leavers Council Tax exemption is the need to evidence care leaver status, and this is typically provided by Social Services departments. Both care leavers and councils reported that they would welcome a mechanism for evidencing care leaver status that did not rely on Social Services departments, as they felt this could enable more timely administration of exemption.
- 8.8 Accessibility of information on council websites is hindered by councils using different terminology in their access paths, particularly the terms "reduction," "exemption," or "discount." In order to access information a resident may be signposted using any of these terms, depending on the council. In some cases, users need to go through multiple paths to find information on the full range of Council Tax exemptions. Councils may wish to consider using a common approach whereby all reductions, discounts and exemptions follow the same path until separation by clear definition.

Recommendations

- 8.9 Councils should consider a standard offer of support for care leavers provided with the care leavers Council Tax exemption. Identification of care leavers for the purposes of administering the care leavers Council Tax exemption gives councils an opportunity to support care leavers through other councils' services such as income maximisation (e.g., benefit applications) and budgeting skills.
- 8.10 Councils and care leavers need a method of evidencing the care leaver status in addition to the mechanism of internal data sharing from Social Services

departments, which appears to be standard across councils. The Welsh Government should work with Welsh councils, service providers and expert organisations to understand the barriers to sharing information about care leaver status, and co-produce solutions.

- 8.11 Care leavers are concerned about the financial cliff edge when Council Tax exemption ceases when they turn 25. The Welsh Government and Welsh councils should review mechanisms to support care leavers through this transition, for example through a more gradual tapering away of support, or through information provision and Council Tax Reduction information prior to the 25th birthday. This would allow the care leaver to prepare for change and budget accordingly.
- 8.12 Care leavers and organisations that support care leavers would benefit from standard guidance that is easily accessible through all Welsh council websites. Although there is only a weak correlation between website accessibility and care leaver Council Tax exemptions, ease of access appears to be vital to care leavers who are no longer visible to the Social Services department. The standardisation of the Severe Mental Impairment (SMI) Council Tax exemption provides a template for successful joint working where clear guidance is available for all councils to use; a similar approach could be applied to the care leaver Council Tax exemption. Guidance is needed for care leavers as well as for organisations that support them across Social Services departments, for all YPAs, and for councils in other nations of the UK.
- 8.13 To target future advice and guidance through the most visible channels Welsh councils should consider gathering evidence from care leavers on how they found out about the exemption.
- 8.14 Councils should consider using standard Council Tax exemption definitions and a clear explanation of exemptions on their websites. Councils that have yet to include information relating to the care leavers Council Tax exemption on their websites could learn from good practice examples identified within this report.
- 8.15 The Welsh Government and Welsh councils should consider introducing a common approach to website access to information about Council Tax reductions, discounts

and exemptions. This would remove the need for residents to explore each of these website options in order to find the most relevant path to information.

9. **Appendices**

Appendix 1: Fieldwork Methodology

M·E·L Research used an online survey of Welsh councils using Forsta Plus to gather views. Participants were contacted as a member of the Welsh Revenues and Benefits Management Group or via the Welsh Local Government Association as a member of staff involved in the collection of council tax or support of vulnerable residents. People were invited to take part via email from these two routes, with a link to the online survey. Participation was voluntary and responses were anonymous. The survey took place in August and September 2022.

Third party interviews were conducted by M·E·L Research with a selection of organisations involved with one or more of four council tax interventions. Potential participants were identified using public sources (e.g., organisational websites, LinkedIn) and invited to take part in an online interview. These were semi structured interviews taking place remotely (via Teams). They took place from August to October 2022.

The care leaver focus group was organised via a third party, Voices for Care Cymru. It took place online (via Zoom) in October 2022. M·E·L Research used a topic guide to capture awareness of the care leaver exemption, the application process, the impact it has had and care leavers' views about turning 25, when the exemption ends.

Appendix 2: Survey of Welsh councils – questions about the care leavers exemption

About you

1. Which local authority do you work in?
What is your job title?

Understanding of the interventions

2. How much would you say you know about the legislation to exempt care leavers up to age 25
A great deal/A fair amount/Very little/Nothing at all
- 2a. Do you feel you need additional training or information about the care leavers Council Tax exemption?
Yes/No

Questions about the care leavers exemption

3. Prior to the introduction of the exemption, did you use your discretionary powers to reduce or exempt care leavers from council tax?
Yes/No
4. What methods, data or evidence have you used to identify care leavers who may be eligible for an exemption?
Open response
5. What means and channels have you used to inform the public about the exemption for care leavers?
Open response
6. What, if anything, has supported the administration of the exemption for care leavers?
Open response
7. What barriers, if any, have you faced in administering the exemption for care leavers?
Open response
8. How would you rate the efforts of your local authority to promote the exemption for care leavers?
Very effective, Effective, Ineffective, Very Ineffective
9. What difference, if any, has the exemption made to vulnerable residents and households that you have referred or supported?
Open response
10. If you could change one thing about the exemption for care leavers, what would it be?
Open response
11. What has been the impact, if any, of the COVID-19 pandemic on this intervention?
Open response

Appendix 3: Discussion framework for care leavers round table

1. Do you currently pay council tax?
 - a. If not, do you receive a care leavers exemption?
 - b. If yes, is this for the full amount or is there a discount?
 - c. Do you understand why you don't pay the full amount?
2. (If receiving care leavers exemption) How did you find out about this exemption?
3. What was your experience of applying for the care leavers exemption?
4. What difference, if any, does this exemption make to you and your life (or family's life)?
5. Would you have changed anything about the exemption or the application process?
6. This exemption from paying council tax continues until you reach 25 years old. If you then have to start paying council tax, what impact will this have on you?

Appendix 4: Denbighshire Council's website information on the care leavers Council Tax exemption

Select a heading below find out more information.

Single person discount	+
Carers/Care-workers	+
Care leavers (class X exemption)	+
Disabled Reduction	+

Care leavers (class X exemption) —

Care leavers

Care leavers are exempt from paying council tax. If a care leaver lives alone, or the property is wholly occupied by care leavers, a council tax exemption will apply up to the date they reach the age of 25.

If a care leaver lives with one or more adults, a council tax discount of 25% will apply. To qualify for this exemption/discount the care leaver must be:

- at least 18 years but not yet 25
- classed as a category 3 young person as defined by section 104 of the Social Services and Well-being (Wales) Act 2014

- no longer looked after by a local authority

How to apply

You can apply for this discount by completing an application form. We may contact Social Services within Denbighshire, or another Local Authority to verify the information you have provided.



[Class X exemption and care leavers disregard application form \(PDF, 284KB\)](#)

