

Equality Impact Assessment: *Council Tax Exemption for Care Leavers*

The Equality Act 2010 includes a general duty which requires public authorities, in the exercise of their functions, to have due regard to the need to:

- **Eliminate discrimination**, harassment and victimisation and any other conduct that is prohibited by or under the Act.
- **Advance equality of opportunity** between people who share a relevant protected characteristic and people who do not share it.
- **Foster good relations** between people who share a relevant protected characteristic and those who do not

In order to comply with the general duty authorities must assess the impact on equality of decisions, policies and practices. These duties do not prevent the authority from reducing services where necessary, but they offer a way of developing proposals that consider the impacts on all members of the community.

Authorities which fail to carry out equality impact assessments risk making poor and unfair decisions which may discriminate against particular groups and worsen inequality.

Committee name and date:	Report Title	Decisions being recommended:	People with protected characteristics potentially impacted by the decisions to be made:
Executive – 5 September 2023 Council – 17 October 2023	Council Tax Exemption for Care Leavers	That agreement in principle be given for a council tax exemption for care leavers up to the age of 25 and looked after by Devon County Council, subject to final understanding of financial implications.	None

Factors to consider in the assessment: For each of the groups below, an assessment has been made on whether the proposed decision will have a **positive, negative or neutral impact**. This is must be noted in the table below alongside brief details of why this conclusion has been reached and notes of any mitigation proposed. Where the impact is negative, a **high, medium or low assessment** is given. The assessment rates the impact of the policy based on the current situation (i.e. disregarding any actions planned to be carried out in future).

High impact – a significant potential impact, risk of exposure, history of complaints, no mitigating measures in place etc.

Medium impact –some potential impact exists, some mitigating measures are in place, poor evidence

Low impact – almost no relevancy to the process, e.g. an area that is very much legislation led and where the Council has very little discretion

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
Race and ethnicity (including Gypsies and Travellers; migrant workers; asylum seekers).	Neutral		Being a care leaver is not considered to be a protected characteristic, however care leavers living within Exeter may have one or more protected characteristic. It is proposed that this exemption will be applied to all care leavers up to the age of 25 and looked after by Devon County Council, therefore it is felt to have a neutral impact on most areas of interest.
Disability: as defined by the Equality Act – a person has a disability if they have a physical or mental impairment that has a substantial and long-term adverse impact on their ability to carry out normal day-to-day activities.	Neutral		As above
Sex/Gender	Neutral		As above
Gender reassignment	Neutral		As above
Religion and belief (includes no belief, some philosophical beliefs such as Buddhism and sects within religions).	Neutral		As above
Sexual orientation (including heterosexual, lesbian, gay, bisexual).	Neutral		As above

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
<p>Age (children and young people aged 0-24; adults aged 25-50; younger older people aged 51-75/80; older people 81+; frail older people; people living with age related conditions. The age categories are for illustration only as overriding consideration should be given to needs).</p>	<p>Positive</p>		<p>The Children and Social Work Act 2017 introduces corporate parenting principles, which comprise of seven needs that local authorities in England must have regard to whenever they exercise a function in relation to looked-after children or care leavers.</p> <p>The corporate parenting principles are intended to secure a better approach to fulfilling existing functions in relation to looked after children and care leavers and for the local authority to facilitate as far as possible secure, nurturing, and positive experiences for looked after children and young people and enable positive outcomes for them.</p> <p>The corporate parenting principles are:</p> <ul style="list-style-type: none"> • To act in the best interests, and promote the physical and mental health and wellbeing, of those children and young people • To encourage those children and young people to express their views, wishes and feelings • To take into account the views, wishes and feelings of those children and young people • To help those children and young people gain access to, and make the best use of, services provided by the local authority and its relevant partners • To promote high aspirations, and seek to secure the best outcomes, for those children and young people • For those children and young people to be safe, and for stability in their home lives, relationships and education or work; and • To prepare those children and young people for adulthood and independent living <p>The national statutory guidance on the application of the corporate parenting principles to looked after children and care leavers is designed to help local authorities consider the kinds of services that may be</p>

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
			<p>offered when having regard to the corporate parenting principles. It states the importance for all who exercise functions in relation to looked-after children and care leavers including those responsible for housing and council tax – to work together to ensure they have a more joined up approach.</p> <p>Care leavers are a particularly vulnerable group for Council Tax debt. In Exeter, 64% of care leavers with a council tax liability, are in arrears.</p> <p>Also to note:</p> <ul style="list-style-type: none"> • Several struggling to hold down jobs and frequently in and out of work, makes it more difficult to budget • Learning difficulties • In and out of prison • Debts other than council tax at a young age • Relationship splits • Single parents • Frequent moves, some periods of homelessness • Frequently sole occupiers with no-one else to share bills <p>Care leavers face the challenge of having to cope with the demands of living on their own at a young age: having to manage finances, maintain a home and manage their lives independently, without the support from families. Whilst not mitigating the impact of all of the disadvantages that care leavers have experienced, a council tax exemption can assist care leavers to overcome them. By providing a discretionary council tax exemption, the Council will be providing financial support to care leavers whilst they develop independent lives and life skills.</p>
Pregnancy and maternity including new and breast feeding mothers	Positive		As noted above, some care leavers are single parents with no family. This potential exemption would be beneficial financially.

Protected characteristic/ area of interest	Positive or Negative Impact	High, Medium or Low Impact	Reason
Marriage and civil partnership status	Neutral		

Actions identified that will mitigate any negative impacts and/or promote inclusion

The ask from Devon County Council is to exempt care leavers for whom they have a corporate parenting responsibility for, therefore it should be noted that care leavers living in Exeter whose corporate parent is Plymouth, Torbay or outside of Devon would not get the exemption. This does not prohibit them from asking for discretionary help, but the decision to award any help would be based on an analysis of their income and expenditure. However many local authorities are adopting a council tax exemption for care leavers, and for those in Exeter whose corporate parent is not Devon County Council, staff will help the care leaver to access support from the appropriate corporate parent.

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