Appendix C

Foster Carer Council Tax Relief

1. Summary

To seek approval for the introduction of a discretionary Council Tax relief scheme to support households within Rushcliffe Borough where the residents provide fostering support for children by removing Council Tax liability.

2. Background and Context

Rushcliffe Borough Council recognises the valuable contribution that foster carers make in providing safe, stable and supportive homes for children and young people who cannot live with their birth families.

The purpose of this policy is to define the class of case in which a Council Tax discretionary reduction may be awarded to foster carers, to explain how the reduction will be applied, and to set out the process for administration, review and appeal.

3. Proposal Overview

It is proposed that Rushcliffe Borough Council introduce a discretionary Council Tax relief scheme which will:

- Provide up to 100% Council Tax relief for eligible households;
- Apply where the liable person, their partner, or a member of their household is an approved foster carer;
- Be delivered using the Council's discretionary powers under Section 13A(1)(c) of the Local Government Finance Act 1992.

4. Eligibility criteria

To qualify for support under the scheme, applicants must:

- Eligible households will receive up to 100% Council Tax reduction.
- Relief will commence from the date of the acceptance as a registered Foster Carer (or 01/04/2026 whichever is the later).
- The award will continue until the end of the financial year in which the individual continues to be registered as a Foster Carer.

Decisions under this policy will be made by officers authorised under the Council's scheme of delegation. The Council may review, amend, suspend or withdraw this policy at any time.

5. Financial Implications

The scheme will be delivered through a Section 13A(1)(c) discretionary reduction, meaning:

- The award is not part of the statutory Council Tax Support scheme
- The cost is fully borne by Rushcliffe Borough Council as the billing authority

Estimated costings

- As at 01/04/2026 there were 12 households in RBC providing Foster Carer services.
- Projected cost = 12 x £2,077.48 = £25k

Note this figure can be altered if we award 50%, 75% or 100% relief.

Potential risks to estimated costings

- Scheme would be administered as a S13a local discount, so all costs of the scheme would be bourne by Rushcliffe Borough Council. Growth in the numbers of households will significantly increase the costs.

6. Joint funding potential

The option considered below is an apportionment based upon the district council % of Council Tax paid versus the County Council element. The numbers are not material on their own but when combined with other reliefs such as Care Leavers and Terminally ill Relief the costs become more significant. Experience from Care Leavers tells us, in terms of risk, is that the figures are likely to increase both as Council Tax rises annually and numbers increase, assuming the policy of attracting more Foster Carers is successful.

a) 100% Option – NCC would pay £284k, Districts £30k

Council	No of Carers	NCC split	District split	Band D @100% (NCC)	Band D @100% (District)
Ashfield	22	90.1%	9.9%	41,679.88	4,556.86
Bassetlaw	38	90.2%	9.8%	71,992.52	7,824.20
Broxtowe	3	90.7%	9.3%	5,683.62	580.98
Gedling	15	90.7%	9.3%	28,418.10	2,917.50
Mansfield	26	90.3%	9.7%	49,258.04	5,265.52
Newark and Sherwood	34	90.5%	9.5%	64,414.36	6,752.40
Rushcliffe	12	91.2%	8.8%	22,734.48	2,195.28
Total				**284,181.00**	**30,092.74**

b) 75% Option – NCC would pay £213k, Districts c£23k

Council	No of Carers	NCC split	District split	Band D @75% (NCC)	Band D @ 75% (District)
Ashfield	22	90.1%	9.9%	31,259.91	3,417.65
Bassetlaw	38	90.2%	9.8%	53,994.39	5,868.15
Broxtowe	3	90.7%	9.3%	4,262.72	435.74
Gedling	15	90.7%	9.3%	21,313.58	2,188.13
Mansfield	26	90.3%	9.7%	36,943.53	3,949.14
Newark and Sherwood	34	90.5%	9.5%	48,310.77	5,064.30
Rushcliffe	12	91.2%	8.8%	17,050.86	1,646.46
Total				**213,135.75**	**22,569.56**

c) 50% Option – NCC would pay £142k, Districts £15k

Council	No of Carers	NCC split	District split	Band D @ 50% (NCC)	Band D @ 50% (District)
Ashfield	22	90.1%	9.9%	20,839.94	2,278.43
Bassetlaw	38	90.2%	9.8%	35,996.26	3,912.10
Broxtowe	3	90.7%	9.3%	2,841.81	290.49
Gedling	15	90.7%	9.3%	14,209.05	1,458.75
Mansfield	26	90.3%	9.7%	24,629.02	2,632.76
Newark and Sherwood	34	90.5%	9.5%	32,207.18	3,376.20
Rushcliffe	12	91.2%	8.8%	11,367.24	1,097.64
Total				**142,090.50**	**15,046.37**

7. Conclusions and recommendations

In conclusion, the proposed discretionary Council Tax relief scheme would provide targeted support to foster carers in Rushcliffe Borough in recognition of the important role they play in providing stable homes for children and young people.

The scheme can be delivered lawfully through the Council's discretionary powers under Section 13A(1)(c) of the Local Government Finance Act 1992, and any cost of the reduction would fall to RBC.

The scheme needs consistently applying across Nottinghamshire and as part of this what level of reliefshould be given. For example, it could be 100% relief but thereafter how much does Rushcliffe contribute and how much does the County Council (for example it could be 50% each). Another option is to do nothing and await LGR for a consistent approach across a much larger authority geography.

The Officer view is that the County should pay at least 50% of any relief. It will be difficult to demonstrate how successful the scheme is ie as opposed to the impact of other benefits foster carers may receive.