



Council Tax Support for Terminally Ill Residents

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1.0 Scope

This policy applies to Council Tax Support claimants who are terminally ill and is intended to ensure that the Council's approach to council tax liability is compassionate, proportionate, and administratively simple at the end of life. The policy seeks to reduce financial anxiety for individuals and their families while maintaining consistency with the Council's wider Council Tax Support Scheme and recovery framework. The Policy will support all residents that have been diagnosed as receiving end-of-life care and the expected remaining life is less than 12 months.

2.0 Purpose

The purpose of this policy is to ensure that residents who are terminally ill are supported in a compassionate, fair, and proportionate way in relation to their Council Tax liability.

The policy aims to reduce financial stress at the end of life by providing timely Council Tax Support, minimising administrative burden, and ensuring that recovery and enforcement actions are adjusted appropriately, while remaining consistent with the Council's statutory duties, local Council Tax Support Scheme, and wider vulnerability and equality obligations.

3.0 Aims and Objectives

The aim of this policy is to prevent terminally ill residents and their households from experiencing avoidable financial hardship arising from Council Tax liability at the end of life, and to ensure the Council responds in a compassionate, timely, and proportionate manner.

This aim is informed by evidence, including 2024 research published by Marie Curie, which highlights that a significant number of people in the UK die in poverty or experience severe financial distress during the final months of life due to reduced income, increased living costs, and delays or barriers in accessing support.

4.0 Regulatory Code and Legal Framework

Section 13A(1)(c) of the Local Government Finance Act 1992, provides Councils with a discretionary power to reduce the amount of council tax payable by individuals and to allow a further reduction to those already benefitting from the authority's council tax reduction scheme. Section 13A(6) of the act allows the power under (1)(c) to reduce the amount to nil and Section 13A(7) allows the power to be exercised in relation to particular cases or by determining a class of case.

Any decision made under section 13A is funded locally from the general fund and cannot be passed to other council tax preceptors through the collection fund. In this respect, the scheme must be funded by Broxtowe Borough Council residents and budgeted for fully in the Councils accounts.

5.0 Policy Outline

Introduction

During 2024, Marie Curie, the UK's leading end of life charity, published a report that explored poverty and fuel poverty at the end of life in the UK. The report identified that in 2023, 111,000 people died in poverty, more than one in six deaths registered in England, Scotland and Wales.

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Broxtowe Borough Council (the Council) Scheme

The Councils scheme is to provide 100% council tax relief to all households (including single person residents) who are in existing receipt of relief through the Local Council Tax Support Scheme (LCTSS) within the Broxtowe Borough Council area impacted by having been diagnosed as receiving end-of-life care or having a relative living in the household who has been diagnosed as receiving end-of-life care.

For the purposes of this scheme a relative is determined a member of another person's family if:

- he or she lives with that person as a couple
- one of them is related to the other
- or is a relative of one member of the couple.

and where

- 'couple' means two people who are married to each other or live together as husband and wife (or equivalent same sex partnership)
- 'relative' means a parent, grandparent, child, grandchild, brother, sister, uncle, aunt, nephew, niece or first cousin* (*a child of a parent's sibling; nephew or niece of a parent; a child of an uncle or aunt; someone who shares common grandparents but not parents)
- a half-blood relationship is treated the same as a whole blood relationship
- a stepchild of a person is to be treated as his/her child.
- Foster Children living with the house that LCTSS is claimed.

Scheme Eligibility

As a discretionary scheme, each case must be considered individually against a set of eligibility criteria. As a minimum the criteria for eligibility to the Councils scheme is

- Your residence is in the Broxtowe Borough Council area
- You, your partner or a relative residing in your household is terminally ill
- The household is in receipt of council tax support through the Councils LCTSS scheme

- You are in receipt of a clinician completed **SR1 form**, which advises that the named person:
 - has a progressive disease, and
 - because of that disease, the expected remaining life of the patient is less than 12 months.

Scheme duration

- This scheme will start from 1st April 2026, with no relief backdated prior to that date.
- The scheme will pay the relief from the date the **SR1** applies (or 1st April 2026 where the date is earlier) and allow for relief to be paid until the end of the financial year during which death occurs, unless they die in March in which case relief will be paid to the end of the financial year and also cover April of the following financial year.
- If the named person does not die within the 12 months as anticipated, there will be no claw back of relief paid and payment of relief be on-going until they do pass, or the scheme is ended.

The Scheme will only be applied once all appropriate Discounts and Exemptions have been applied to the Households Council Tax account.

6.0 Related Policies, Procedures and Guidelines

Marie Curie – Dying in Poverty Report 2024

7.0 Review

This policy will be reviewed on a two-yearly basis to ensure it is supporting the appropriate households.