



Burnley Borough Council

Council Tax Terminally III Additional Council Tax Support

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1. Introduction

- 1.1** The Local Government Finance Act 1992 and associated regulations sets out the mechanism for levying Council Tax on domestic properties. Section 13A (Schedule 1A) of the act sets out the parameters for the Council Tax Support/Reduction scheme. Using this legislative provision, the council is providing that under the circumstances listed below, Council Tax Support can be increased for those who are terminally ill.
- 1.2** This will be an additional provision in the Council's Council Tax Support/Reduction Scheme and will take effect from 1st April 2026.

2. Purpose of the Policy

2.1 Overview

This policy is designed to provide much needed financial support for those Council Tax payers who are in receipt of Council Tax Support where they, or a family member within the same household, has been diagnosed with a terminal illness.

The financial support will consist of a discount that will reduce the Council Tax to zero for 24 months (the period of entitlement).

- 2.2** This policy also sets out the guidelines to be applied when deciding whether the additional support should be awarded, the period of time it will apply, and the oversight to be undertaken.

3. Eligibility

3.1 Qualifying resident

To qualify for the additional support, an individual or a family member within the same household will need to be determined as terminally ill with a likelihood of having less than 12 months to live, live in a household that has a Council Tax liability (or joint liability), and reside at the address for which the discount will apply.

The Local Government Finance Act 1992, Part I, Chapter I, Section 6 and '*main or sole*' case law, will be used to determine the qualifying criteria of an application.

3.2 Financial circumstances

To ensure the additional support is applied to those on low income and in need of financial support, qualifying residents will be required to be already in receipt of Council Tax Support.

3.3 Evidence of illness

Proof of illness must be provided by the clinician supplying evidence of a completed SR1 form (Special Rules 1 form).

3.4 Backdating Terminal Illness Additional Support

It cannot be expected that individuals faced with terminal illness will promptly make application for the support, as such, backdating of the additional support will be allowed up to 12 months period, however there will be no backdating prior to the scheme implementation date of 1st April 2026. However, no backdating will be considered after an individual has passed away.

4. Award and notification of Terminal Illness Additional Support

- 4.1** Once eligibility has been confirmed, an amount of support will be awarded that results in a nil Council Tax liability for the period of entitlement.

A letter or email will be issued to confirm the entitlement to the additional support. In line with legislation requirements a revised bill will also be issued.

To prevent distress to family members following the death of an individual, the additional support will not be terminated immediately, and a delay of 10 days will be allowed before changes are made to the Council Tax account.

Any subsequent amendments to the Council Tax Support scheme will also be addressed within the 10 day period.

5. Period of Terminal Illness Additional Support

The additional support will be awarded for the whole of the financial year in which the qualifying application is made, or until the eligible person passes away, or the maximum period of 24 months is reached.

The Terminal Illness additional support will also end if the recipient is no longer entitled to Council Tax Support.

Enquiries will be made prior to the cancellation of the discount ensuring all cases are handled sensitively. Where recipients of the discount are in the final stages of life and a termination of the additional support would cause undue distress to the family, an additional period of up to 2 months additional support can be awarded if deemed appropriate.

6. Monitoring and reviews

To ensure the additional support remains accurate and valid, reviews may be undertaken after 6 months of award. These reviews will take the form of email or letter and will be handled as sensitively as possible.

7. Appeals

Under Section 16 of the Local Government Finance Act 1992, there is a right of appeal if a customer applying for Terminal Illness additional Council Tax Support under Section 13A Schedule 1A is not satisfied with the Council's decision. Any appeal against a decision made under the '*terminally ill additional support*' must be made in writing.

Full details of the reason for the appeal and any additional evidence must be included in the submission.

Upon receiving the appeal:

- The Council will acknowledge the appeal within 10 working days.
- The Director of Resources / Section 151 Officer will consider the appeal.

- The applicant will be informed of the final decision as soon as practicable thereafter.

If the original decision is upheld and the resident remains dissatisfied, they can appeal to the Valuation Tribunal. More information about this process can be seen here:

<https://www.valuationtribunal.gov.uk/your-appeal-type/council-tax/council-taxreduction/>